

Below we compare IRS “**2014 HOA**” 990 to the “**2024 Smoke Signals**” 990.  
**Only the Name changed.** The EIN, Address, even the Phone # stayed the same.  
**Conclusion: the Smoke Signals is the same legal entity as the HOA.**

### Supporting Legal Reference:

#### IRS Publication 1635 – "Understanding Your EIN"

“Once an EIN has been assigned to an entity, it becomes the permanent Federal taxpayer identification number for that entity. The EIN will not be reused or reassigned to another business entity, even if the original entity ceases to exist.”

— IRS Pub. 1635, Rev. 03-2019, page 3

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493045007376
Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public ▶ Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>		OMB No. 1545-0047 <b>2014</b> <b>Open to Public Inspection</b>
	<b>A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015</b>		
<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <u>HOMEOWNERS ASSOCIATION OF BIG CANOE</u>  Doing business as  <b>Number and street</b> (or P.O. box if mail is not delivered to street address) <b>Room/suite</b> <u>11293 BIG CANOE</u>  <b>City or town, state or province, country, and ZIP or foreign postal code</b> <u>JASPER, GA 30143</u>		<b>D Employer identification number</b> <u>58-1357330</u>  <b>E Telephone number</b> <u>(770) 634-8453</u>  <b>G Gross receipts \$</b> 456,058

**ONLY THE NAME CHANGED.**  
**The Legal Entity Stayed the same.**

Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.  Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.		OMB No. 1545-0047 <b>2024</b> <b>Open to Public Inspection</b>
	<b>A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024</b>		
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <u>SMOKE SIGNALS COMMUNITY SERVICES IN</u>  Doing business as <u>% JONATHAN MARKEY</u>  <b>Number and street</b> (or P.O. box if mail is not delivered to street address) <b>Room/suite</b> <u>11293 BIG CANOE</u>  <b>City or town, state or province, country, and ZIP or foreign postal code</b> <u>Jasper, GA 30143</u>		<b>D Employer identification number</b> <u>58-1357330</u>  <b>E Telephone number</b> <u>(770) 634-8453</u>  <b>G Gross receipts \$</b> 376,143