

Internal Revenue Service
[REDACTED]
Cincinnati, Ohio 45201

Department of the Treasury
Exempt Organizations
Rulings and Agreements

Date: January 26, 2012

Employer Identification Number:

[REDACTED]
Person to Contact - Group#

[REDACTED]
Contact Telephone Numbers:

[REDACTED]
Response Due Date:

February 16, 2012

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above.

Your response must be signed by an authorized person or an officer whose name is listed on your application. **Also, the information you submit should be accompanied by the following declaration:**

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

To facilitate processing of your application, please attach a copy of this letter to your response. This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

[REDACTED]
[REDACTED]
Exempt Organizations Specialist

Letter 1312

******* Important Response Submission Information *******

- Mail or fax your response to each of the items requested above. Fax to the name and fax number shown at the top of page 1 of this letter. If your response is greater than 20 pages do not fax.
- Do not fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted, whether fax or mail, must be processed, assigned, and reviewed by the EO Determinations specialist.
- Do not fax your response multiple times. Faxing your response multiple times will delay the processing of your application.
- A minimum of three days is required to process your faxed or mailed response from the day it is received. Do not call to verify receipt of your response without allowing for adequate processing time.

IF FAXING, PLEASE DIRECT ALL CORRESPONDENCE TO:

513-263-3690

IF MAILING, PLEASE DIRECT ALL CORRESPONDENCE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
[REDACTED]
Cincinnati, OH 45201
ATT: [REDACTED]

Street Address:

Internal Revenue Service
Exempt Organizations
[REDACTED]
Cincinnati, OH 45202
ATT: [REDACTED]

Additional Information Requested:

- 1) Provide a print-out of each of your website's pages or proposed website's pages, including any pages with restricted access.
- 2) Provide details regarding your activity on facebook and twitter.
- 3) Submit a list of the merchandise you will sell. Indicate where each item is purchased, your cost and the sales price.
- 4) Provide details regarding sponsor fees and benefits.
- 5) Submit actual financial information for 2009, 2010 and 2011. Provide details regarding each item listed.
- 6) Regarding Americans for Prosperity (AFP):
 - a) Explain your relationship.
 - b) Provide copies of any contracts with AFP.
 - c) Describe the training program provided by AFP.
 - d) Provide copies of the training material.
- 7) Submit a copy of your bylaws.

- 8) Submit the following information relating to your past and present directors, officers, and key employees:
 - a) Provide a resume for each.
 - b) Indicate the number of hours per month each individual has provided or is providing services to you.
 - c) Provide a description of all the services each individual provides or has provided to you.
 - d) Indicate the total compensation provided to each individual.
 - e) Describe how each compensation package was determined.
 - f) Indicate if any of your current and former officers, directors, and key employees are related to each other (include family and business relationships) and describe the nature of the relationship.
- 9) List each past or present board member, officer, key employee and members of their families who:
 - a) Has served on the board of another organization.
 - b) Was, is or plans to be a candidate for public office. Indicate the nature of each candidacy.
 - c) Has previously conducted similar activities for another entity.
 - d) Has previously submitted an application for tax exempt status.
- 10) Do you have a conflict of interest policy? If yes, submit a copy.
- 11) Provide minutes of all board meetings since your creation.
- 12) Regarding your fundraising:
 - a) Provide copies of all solicitations the organization has made regarding fundraising.
 - b) Provide copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, webpage solicitations.
 - c) Provide a listing and details regarding all fundraising expenses.
- 13) You will educate the public regarding individual liberty and limited government, inform the public regarding related public policy issues, train and organize individuals to participate in the political process and address public policy issues with elected officials. To help us gain a better understanding of your organization, please provide the following estimates:
 - a) Provide a listing of all of your past activities. Indicate the percentage of your time spent conducting the activity (total of all activities should equal 100%) and the percentage of your funds spent conducting the activity (total of all activities should equal 100%)
 - b) Provide a listing of all of your planned activities. Indicate the percentage of your time you will spend conducting the activity (total of all activities should equal 100%) and the percentage of your funds you will spend conducting the activity (total of all activities should equal 100%)

- 14) Provide a list of all issues that are important to your organization. Indicate your position regarding each issue.
- 15) Regarding your current and planned employees:
 - a) How many employees do you have?
 - b) Indicate the total of full-time, part-time, and seasonal employees?
 - c) If employees are part-time, when did/do they work?
 - d) If employees are seasonal, during what season (months) did/do they work?
 - e) How many employees are/were devoted to each activity of the organization throughout the year?
- 16) Regarding your current and planned volunteers:
 - a) How many volunteers do you have?
 - b) How many volunteers are/were devoted to each activity of the organization throughout the year?
 - c) How many and what sort of resources are devoted to volunteer activities?
- 17) You will conduct rallies, educational events, discussion groups or similar events. For each event you have conducted:
 - a) Indicate the date and location.
 - b) Describe the nature of the event.
 - c) Provide copies of all materials distributed with regards to the event.
 - d) List all event revenue.
 - e) List all event expenses
 - f) Provide details regarding each organization you have rented space to at an event. What items did each sell and/or distribute?
- 18) Do you publish or distribute materials or conduct other communications that are prepared by or reviewed by another organization? If yes, explain and provide a copy of such materials or communications.
- 19) Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.
- 20) Do you or will you rate candidates? If yes, explain.
- 21) Do you or will you endorse candidates? If yes, explain.
- 22) Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If yes:
 - a) Describe in detail the nature of the relationship(s).
 - b) Does the organization work with those organization(s) regularly?
 - c) Provide copies of all related contracts with such organizations.
 - d) Describe the nature of all contacts with the organizations.
 - e) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

- 23) Have you conducted candidate forums at which candidates for public office were invited to speak? If yes, provide the following:
- a) Details, including the nature of the forums and issues discussed
 - b) The candidates invited to participate
 - c) The candidates that did participate
 - d) The time and location of the event.
 - e) Copies of all materials distributed regarding the forum and provided at the forum, including any internet material discussing or advertising the forum.
- 24) Have any candidates for public office spoken at a function of the organization other than candidate forums? If yes, provide the following:
- a) The names of the candidates
 - b) The functions at which they spoke
 - c) Any materials distributed or published with regard to their appearance and the event
 - d) Any video or audio recordings of the event
 - e) A transcript of any speeches given by the candidate(s)
- 25) Have you conducted or will you conduct voter education activities (voter registration drives, get out the vote drives, publishing voter guides, distributing voter guides, etc...)? If so:
- a) Provide the location, date and time of the events.
 - b) Who on the organization's behalf has or will conduct the voter registration or get out the vote drives?
 - c) How many resources (funds/volunteers) are devoted to the activity?
 - d) Provide copies of all materials published or distributed regarding the activities, including copies of any voter guides.
- 26) Do you engage in business dealings with any candidate(s) for public office or an organization associated with the candidate, such as renting office space or providing access to a membership list? If so, describe the relationship in detail and provide contracts or other agreements documenting the business relationship.
- 27) It appears you attempt to influence the outcome of specific legislation (Gold Dome Program, Strategic Voice Program, etc...). Please answer the following:
- a) Provide copies of all communications, pamphlets, advertisements, and other materials distributed by you regarding the legislation.
 - b) Do you conduct media advertisements lobbying for or against legislation? If yes, provide copies of any radio, television, or internet advertisements relating to the organization's lobbying activities.
 - c) Do you directly or indirectly communicate with members of legislative bodies? If so, explain the amount and nature of the communication.
- 28) Explain your relationship, if any, with the Foundation for Constitutional Education.