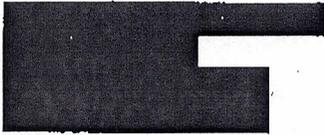


**Internal Revenue Service**  
P.O. Box 2508  
Cincinnati, OH 45201

**Department of the Treasury**

**Date:** January 26, 2012



**Employer Identification Number:**



**Person to Contact — Group #:**



**Contact Telephone Numbers:**



**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 enclosed Information Request 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.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't 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 an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, 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.

We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

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

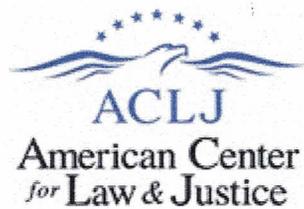
Sincerely yours,



Exempt Organizations Specialist

Enclosure: Information Request

Letter 1312 (Rev. 05-2011)



The following pages are examples of questions taken directly from several different information requests sent by the IRS to our clients.



- f. The names of persons from your organization and the amount of time they will spend on the event. Indicate the name and amount of time they will spend on the event. Indicate the name and amount of compensation that will be paid to each person. If no one will be paid, indicate this event will be conducted by volunteers to each person.
  - g. Indicate the percentage of time and resources you will spend on these activities in relation to 100% of all your activities.
7. Have you conducted or will you conduct candidate forums or other events at which candidates running for public offices are invited to speak? If so, provide the following details and nature of the forum including:
- a. The names of candidates invited to participate
  - b. The names of the candidates who did participate
  - c. The issues that were discussed
  - d. The time and location of the event
  - e. Copies of all handouts provided and distributed at the forum, including any internet or advertising material discussed or used at the forum.
  - f. Indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
8. Have you attempted or will you attempt to influence the outcome of specific legislation? If so, provide the following:
- a. Provide copies of all communications, pamphlets, advertisements, and other materials distributed by the organization regarding the legislation.
  - b. Provide copies of any radio, television, or internet advertisements relating to your lobbying activities
  - c. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
9. Do you directly or indirectly communicate with members of legislative bodies? If so, provide copies of the written communications and contents of other form of communications. Please include the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations P.  
O. Box 2508 Cincinnati,  
OH 45201 



Street Address for Delivery Service:

Internal Revenue Service  
Exempt Organizations 550  
Main St, Federal Bldg.  
Cincinnati, OH 45202



RETURN THIS PAGE WITH YOUR RESPONSE

Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

\_\_\_\_\_  
Name Date

**Additional Information Requested:**

- 1) Please provide the following information for your board of directors and officers:
  - a) Provide all copies of your corporate minutes from inception to the present.
  - b) Provide the titles, duties, work hours, and compensation amounts of your board members, officers, and employees. If they only work for a certain time yearly, bi-yearly, or quad-yearly, please provide the periods they had (have) worked and will work. Please identify your volunteers.
  - c) If you have a board member or officer who has run or will run for a public office in the near future, please describe fully. If none, please confirm by answering "None" to this question.
- 2) Are you a membership organization? If so, provide the following for your membership:
  - a) How many members do you have currently?
  - b) What does the memberships consist of? Are they mostly individuals? What is the percentage of the organizational members as they are part of the whole membership?
  - c) Provide member application/registration form
  - d) Provide membership agreement and rules that governs members.
  - e) Provide a membership fee schedule.
  - f) What are the membership requirements?
  - g) What services and benefits do you provide especially for members only?
  - h) What are the roles and duties of your members?
  - i) Provide copies of your website that your members can only access.
- 3) Provide the following information for the income you received and raised for the years from inception to the present. Also, provide the same information for the income you expect to receive and raise for 2012, 2013, and 2014.
  - a) Donations, contributions, and grant income for each year which includes the following information:

- The names of the donors, contributors, and grantors. If the donor, contributor, or grantor has run or will run for a public office, identify the office. If not, please confirm by answering this question "No".
- The amounts of each of the donations, contributions, and grants and the dates you received them.
- How did you use these donations, contributions, and grants? Provide the details.

If you did not receive or do not expect to receive any donation, contribution, and grant income, please confirm by answering this question "None received" and/or "None expected".

- b) The amounts of membership income received for each year. If you did not receive or do not expect to receive any membership income, please confirm by answering this question "None received" and/or "None expected".
- c) The amounts of fundraising income received for each year. If you did not receive or do not expect to receive any fundraising income, please confirm by answering this question "None received" and/or "None expected".
- d) The amounts of any other incomes received for each year. If you did not receive or do not expect to receive any other incomes, please confirm by answering this question "None received" and/or "None expected".

NOTE: Please do not attach tax returns or ledgers to respond to the above questions.

- 4) Provide the following information for the expenses you have incurred for the years from inception to the present. Also, provide the same information for the expenses you expect to incur for 2012, 2013, and 2014.

- a) Donation, contribution, and grant expenses for each year which includes the following information:
  - The names of the donees, recipients, and grantees. If the donee, recipient, or grantee has run or will run for a public office, identify the office. If not, please confirm by answering this question "No".
  - The amounts of each of the donations, contributions, and grants and the dates you donated, contributed, or granted them.
  - The amounts of each of the donations, contributions, and grants and the dates you expect to donate, contribute, or grant them.
  - Provide the reasons for issuing the donations, contributions, and grants.

If you did not issue or do not expect to issue receive any donations, contributions, and grants, please confirm by answering this question "None to be provided".

- b) Compensation, salary, wage and reimbursement expenses for each year with the following information:

15. Do any issue-related advocacy communications compare to the positions of candidates or slates of candidates on these issues with your positions? Provide copies of these communications. What percentage do these constitute of your issue-related advocacy communications?

16 Do you encourage eligible voters to educate themselves, register to vote, and vote?

- a. Explain in detail how you do this. For example, do you conduct voter registration or get out the vote drives, or voter education?
- b. In the course of conducting these activities do your members or volunteers urge the voters to support or oppose particular candidates or slates of candidates?
- c. If not, describe how you ensure that these activities are conducted in a strictly non-partisan manner.

17. Do you have a close relationship with any candidate for public office or political party? if so describe fully the nature of that relationship\_\_

18. Provide copies of any agreements you have with others for provision of goods or services, sharing of facilities or other cooperative arrangements, or anything else.

19. What percentage of your time is devoted to each of the following? What percentage of your resources?

- a Member events in which electoral issues, including the qualifications of candidates or slates of candidates are also discussed.
  - b. Organization/participation in public events. Within this category, what percentage involved some kind of intervention in the political process, including, but not exclusively, express or implicit endorsement or opposition to candidates or slates of candidates.
  - c. Express endorsements of candidates through press releases, advertising, member communications, radio shows, or other media.
  - d. Financial-or other support to candidates, slates of candidates, or political parties.
  - e. Voter education and engagement activities which tend to support or oppose specific candidates or slates of candidates.
  - f. Issue-related advocacy communications. Within this category, what percentage include comparisons of the positions of candidates or slates of candidates on these issues with your positions?
  - g. Compilation and distribution of candidate questionnaires, voter guides, incumbent or candidate ratings, and so forth.
  - h. Member events in which only legislative issues are discussed.  
Nonpartisan voter education or engagement activities.
  - j. Fundraising\_\_
  - k. Website maintenance.
  - l. Other administrative, including officer travel and participation in conferences. m.
- Other — please describe fully.

- 7) 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.
- 8) 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.
- 9) 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.
- 10) Have you sold or will you sell merchandise? If yes, provide the following:
  - a) A vendor list. Indicate if the vendor is a related party.
  - b) A list of items sold.
  - c) Your cost for each item.
  - d) The selling price of each item.
- 11) You were formed 12/28/10. Provide actual financial information for 2010 & 2011 and a budget for 2012. Provide details regarding each item listed.
- 12) 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?

- 26) 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
- 27) 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
  - b) The candidates invited to participate
  - c) The candidates that did participate
  - d) The issues discussed
  - e) The time and location of the event.
  - f) Copies of all materials distributed regarding the forum and provided at the forum, including any internet material discussing or advertising the forum.
- 28) Have any candidates for public office spoken at a function of the organization other than a candidate forum? 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)
- 29) 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.
- 30) Has your organization engaged in any activities with the news media? If so, please describe those activities in further detail and, if available, provide copies of articles printed or transcripts of items aired because of that activity. News media activity may include the following:
- a) Press releases
  - b) Interviews with news media
  - c) Letters to the editor
  - d) Op-ed pieces