

ORGANIZATION #4

501(c)(4) Status

Application Submitted: 10/27/2009



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

**COPY FOR YOUR
INFORMATION**

Date: February 23, 2012

Employer Identification Number:

Person to Contact and ID Number:

Contact Telephone Number:

FAX Number:

Response Requested By:

DUE DATE: March 16, 2012

Dear Applicant:

We have reviewed your application for exempt status under section 501(c)(4) of the Internal Revenue Code and found that additional information is needed to help determine whether you are tax exempt. To complete our consideration we need the following information over the signature of one of your principal officers or directors.

1. Provide a current list of your directors, officers, key employees, five highest paid employees (if different from key employees), and five highest paid independent contractors and their compensation from you.
2. Submit copies of your Forms 990 for 2009 and 2010. Also submit copies of any Form 1120-POL you have filed.
3. Provide audited financials for 2009 and 2010, if available.
4. Provide Statements of Revenue and Expenses for 2009, 2010, 2011 (actuals) and estimates for 2012. Use the format of Form 1024, Part III, adding the following details for exempt function expenditures (Line 9): Break out and separately list expenses by key issue, date, type of activity, and geographic location.
5. Submit current copies of your website. Also supply a list of links to other websites from your website.
6. For 2009, 2010, and 2011, submit copies of emails you distributed and indicate the key issue, date, and target audience for each.
7. Submit copies of vote audits and congressional ratings you have conducted from 2009 to the present. For each of these audits or ratings list the key issue(s) you were identifying.
8. Provide copies of academic research projects and studies (a) you have supported financially or (b) you have relied on from other sources. Provide a separate list for each of these projects, studies, or sources which includes the date funded, received, the

target location, and the key issue(s) involved.

9. For public seminars you have held, provide dates, locations, key issues, agendas, list of speakers, attendees, and copies of materials you provided.
10. Submit transcripts of ads you disseminated in 2009, 2010, and 2011. For each ad, identify how it was transmitted (e.g. internet, cable, broadcast, newspaper, newsletter, etc.), the key issue, location of the communication, target of the communication, date, and whether there was legislative vote, a primary, caucus, or election pending, and if so, the date of such pending vote, primary, caucus, or election.
11. Provide a list of contributors of \$2,000 or more in each year 2009 – 2011.
12. For each year 2009 – 2011, provide the number of your current members, separated by membership categories (if any), the different categories of membership, and a copy of membership materials and benefits you provide.
13. Submit an updated Form 2848, Power of Attorney and Declaration of Representative for 2012.

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 the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

Please respond by the date shown in the heading of this letter. If you need an extension of time to respond, or if you have any other questions about this matter, please call me at the above telephone number. You will expedite our receipt of your reply by using the following address on the envelope. If it is convenient, you may fax your reply (up to 10 pages) using the fax number shown in the heading of this letter.

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Thank you for your cooperation. We have sent a copy of this letter to your representatives as indicated in your power of attorney.

Sincerely,

June 3, 2011

WRITER'S DIRECT LINE
202.295.4081
cmitchell@foley.com EMAIL

VIA FACSIMILE (202) 283-9462

CLIENT/MATTER NUMBER
999100-0130

Internal Revenue Service
Washington, DC 20224

Re: Status of Form 1024 Application of

Dear

We have spoken on a couple of occasions during the past several months when I have called to inquire as to the status of the application for recognition of exempt status submitted by my client, After our last conversation, you kindly left a message advising me that the application is somewhere in the IRS undergoing 'review'.

This is to memorialize the chronology of the dates involving application and the utterly mystifying failure of the IRS to conclude its review of the application for exempt status.

- October 27, 2009:** filed its Form 1024 with the IRS
- November 16, 2009:** received a letter from the IRS advising that the application had been received and assigned for review
- June 14, 2010:** received a letter from the IRS asking for additional information
- July 20, 2010:** submitted its response to the IRS providing the requested additional information

Since our submission last summer, I have made several phone calls to the IRS inquiring as to the status of the application. You have spoken to me about this situation and your message to me several weeks ago was that 'someone else' was / is reviewing the application. That is all the information I have been able to glean from my inquiries.

It has been more than a year and a half since we submitted this application. The organization has continued to function as a social welfare organization, which it is legally permitted to do, but we continue to be asked by the state regulators for a copy of our IRS Letter of Determination of Exempt Status.

June 3, 2011

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This delay is more than unusually long. I am beginning to believe that the reason for the delay is politically motivated because my client has actively opposed the Obamacare legislation.

is permitted under the regulations of the IRS to engage in unlimited legislative activities and lobbying, so it is puzzling as to why its grassroots lobbying and legislative activities would be of any interest or concern to the IRS. Is the opposition to Obamacare and the takeover of America's healthcare system by the government the reason that this application has been held up and not approved? I certainly hope that is not the case, but if it is, the IRS should simply advise me of that fact so that we can initiate the necessary appeals.

is and has engaged solely in legislative and grassroots educational activities as outlined in its application for exempt status. We are more than happy to provide whatever additional documents or documentation you deem necessary or appropriate to complete your review.

I would appreciate it if you could please forward this to the person(s) who are assigned to process the application, and advise me as to who that individual is and how I may contact him/her to find out the reason(s) for this delay and to clear any obstacles or answer any questions that may exist.

I am going to be traveling out of the country from Monday, June 6, 2011 until June 20, 2011. During that time, hopefully, there can be some internal effort within the IRS to locate my client's application and to provide me upon my return the identity of the analyst(s) who are working on this application. Then, I can inquire as to what information is needed to finalize this process and complete the review by the IRS.

Please feel free to contact me at (202) 295-4081 after June 20, 2011. I trust that we can resolve this situation before the one-year anniversary of our last submission to the IRS on July 20, 2010. Surely a year is long enough to process a 3-page letter.

Thank you for your assistance.

Sincerely,

Cleta Mitchell, Esq., Counsel

cc: