Internal Revenue Service
TEGE:RA:EOG-7887:GW
9350 Flair Dr, 2nd Fl
El Monte, CA 91731-2828

Department of the Treasury

Date: February 9, 2012

Employer Identification Number:
27-0434401
Person to Contact – Group #:
Gregory Woo – EOG-7887
ID#0281738
Contact Telephone Numbers:
626-312-3616 Phone
626-312-2926 Fax
Response Due Date:
March 2, 2012

OKC PIA ASSOCIATION
C/O [redacted]
OKLAHOMA CITY, OK 73143

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:

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.

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

Sincerely yours,
Gregory Woo
Exempt Organizations Specialist

Enclosure: Information Request

OKC PIA ASSOCIATION

Additional Information Requested:

1. Please submit a copy of your Articles of Incorporation with the State endorsement or filing stamp on it.

2. Please state what the organization has been doing or describe the activities that have been carried out since the submission of your letter dated September 21, 2010.

3. Please provide copies of your current web pages from your website.

4. Have there been any changes in your officers/directors since the submission of your application? If yes, please explain and submit an updated listing of your current officers and directors.

If not, please confirm by answering "No" to this question.

5. Have you conducted or will you conduct rallies or exhibitions for or against any public policies, legislations, public officers, political candidates, or like kinds? If yes, please explain and provide the following for all the events you have conducted and will conduct for 2012 and 2013:

a. State the time, location, and content schedule of each rally or exhibition.
b. Provide copies of handouts you provided or will provide to the public.
c. The names of persons from your organization and the amount of time they have spent or will spend on the event. Indicate the name and amount of time they spent on the event. Indicate the name and amount of compensation paid or will be paid to each person. If you did not pay or will not pay anyone, then, indicated the event was or will be conducted by volunteers.
d. Indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
e. Expense amounts incurred for these activities for 2010 and 2011.
f. Expense amounts to be incurred for these activities for 2012 and 2013.

If not, please confirm by answering "No" to this question.

6. Have any candidates running for public office spoken or will they speak at a function of your organization?

a. If so, provide the names of the candidates, the functions at which they spoke, any materials distributed or published with regard to their appearance and the event, any video or audio recordings of the event, and a transcript of any speeches given by the candidate(s).
b. 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.

If not, please confirm by answering "No" to this question.

7. Have you engaged or will 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 copies of any contracts or other agreements documenting the business relationship.

If not, please confirm by answering "No" to this question.

OKC PIA ASSOCIATION

8. Have you attempted or will you attempt to influence the outcome of specific legislation? If so, please 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.

If not, please confirm by answering "No" to this question.

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.

If not, please confirm by answering "No" to this question.

10. Provide a detailed description of any and all political campaign and/or election activity that you have engaged in to date. In addition, provide the following:
   a. Copies of any and all materials you have published or distributed, in print, on-line or otherwise, expressing support or opposition to a candidate for public office.
   b. Copies of any and all materials you have distributed with regards to any political campaign to date.

11. Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If so, provide the following:
   a. Provide the name, employer identification number, and address of the organizations
   b. Describe in detail the nature of the relationship(s).
   c. Do you work with those organization(s) regularly? Describe the nature of the contacts.
   d. List shared employees, volunteers, resources, office space, etc. with the organization(s).
   e. 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.

If not, please confirm by answering "No" to this question.

12. Please state whether you provide any advocacy training to your members and to the general public. If yes, describe in detail your advocacy training and provide copies of any publications concerning such training.

13. Give detailed examples on how you will educate the public concerning key legislation and the positions of political candidates and elected officials on that legislation.

14. Please explain how you obtain the current legislatives information, both State and Federal, and the turn-around time to post on your website. Please state whether you have individuals stationed at the State/Federal capitol offices. If yes, please state whether the individuals are compensated or non-compensated.

15. Will the organization disburse or provide funding for rallies, public demonstrations, or class-action suits? If yes, please explain.

OKC PIA ASSOCIATION

16. Have you distributed or will you distribute materials or conduct other communications that are prepared by another organization or person? If so, provide the following:
   a. Copies of materials and contents of communications
   b. When and where the distribution has been conducted or will be conducted?
   c. Who has distributed or will distribute the materials?
   d. 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.

17. Regarding your activities involving the internet, please submit the following information:
   a. Who selects the materials on your website and what are the criteria for making that selection? Please explain fully.
   b. How does your website further your exempt purpose?
   c. Is/will your website be copyrighted? If yes, in whose name will the copyright be held?
   d. Who develop the website and has control over the data generated by the website? If third party involved, please submit a copy of the contract or agreement, which should clearly state who owns the data that is generated.
   e. How does your organization's website differ from a regular commercial website?
   f. Does your organization sell advertising on your website for commercial companies? If yes, please explain in detail and state the percentage of total annual gross receipts that you expect to derive from sale of such advertising.
   g. Do you sell any products, etc. on your website for your organization? If yes, please explain in detail and list the products or types of products you sell.
   h. State whether you receive a commission or percentage from the books sale and/or from amazon.com. If yes, state the amount or percentage of sales.

18. Describe in detail your Advocacy Training, and provide copies of any publications concerning such training.

19. 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, please describe fully. If none, please confirm by answering "None" to this question.

20. 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.

OKC PIA ASSOCIATION

21. Please explain for your fundraising activities and provide the following:
    a. Copies of all solicitations the organization has made regarding fundraising, including fundraising that occurs in an election year and non-election year.
    b. Copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, and webpage solicitations.
    c. How much of your organization's budget is spent on fundraising?
    d. Regarding your sales of merchandise, provide a detailed list of the items you sell or plan to sell.
    e. What are the sources of the fundraising expenses?
    f. 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.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

Internal Revenue Service
TE/GE Div:EOG-7887:GW
9350 Flair Dr, 2nd Fl
El Monte, CA 91731-2828

[redacted]

Internal Revenue Service

Department of the Treasury

Date: January 31, 2012

Case Number:
#460064004
Person to Contact – Group #EOG:7888:
Elizabeth Marquez
ID #0246191
Contact Telephone Numbers:
(949) 389-4412 Phone
(949) 389-5017 Fax
Response Due Date:
February 21, 2012

Patriots Educating Concerned Americans Now
[redacted]
Redding, CA 96002

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.

In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,

E Marquez

Elizabeth Marquez
Exempt Organizations Specialist

Enclosure: Information Request

Letter 1312 (TEDS)

Additional Information Requested:

PLEASE SEE ATTACHED

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
TE/GE:EOG:7888:em
24000 Avila Road, Mail Stop 3000
Laguna Niguel, CA 92677

Street Address:

Internal Revenue Service
TE/GE:EOG:7888:em
24000 Avila Road, Room 4308
Laguna Niguel, CA 92677

ORGANIZATION: Patriots Educating Concerned Americans Now
CASE #: 460064004
AGENT: Elizabeth Marquez
DATE: January 31, 2012

ADDITIONAL INFORMATION

<u>NOTE</u>: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed on the 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.

1. Please submit details regarding educational, work and philanthropic backgrounds for each of the organization's officers, directors, board members and trustees. Please also ensure to include information pertaining to specific qualifications and experience.

2. Please provide information as follows pertaining to each of the organization's officers, directors or trustees:

   a. Please fully describe the duties that each individual performs for the organization.
   b. Other than serving as an officer, director and/or board member for the organization, please provide the names and addresses of each individual's employer/business, the nature of their employment/business, and the number of hours devoted to their employment/business.

3. Please sign and return the enclosed page 12 of the form 1023.

4. Please provide complete copies of the organization's web pages from its website <u>www.joinpecan.com</u>.

5. Please submit the following concerning the organization's relationship with the Redding Tea Party Patriots (RTPP).

   a. Please provide a complete list of all current officers and all founding officers that the two organizations have in common.
   b. Please provide copies of all contracts or agreements (including past and current) between the two organizations.
   c. Describe in detail how the organization will ensure that all activities, revenues and expenses, and assets and liabilities are kept separate from those of RTPP.
   d. Describe in detail all plans the two organizations have to work together in any way including sharing of any assets, liabilities, incomes, or expenses.
   e. Provide a detailed list describing any financial transactions that have occurred between the two organizations.

ORGANIZATION: Patriots Educating Concerned Americans Now
CASE #: 460064004
AGENT: Elizabeth Marquez
DATE: January 31, 2012

6. Please provide the following information pertaining to RTPP.

   a. Please provide a complete description of RTPP's activities.
   b. Please provide all promotional materials relating to RTPP.
   c. Please provide the federal identification number for RTPP.
   d. Please fully explain if RTPP submitted Form 1024 with the Internal Revenue Service. If so, please fully explain if exemption has been granted. Please ensure to submit a complete copy of its federal exemption letter.
   e. Please fully describe how the activities of RTPP differ from those of the organization.

7. Please provide copies of all of the organization's promotional material.

8. Please submit copies of all materials (i.e. research and briefing materials), which resulted from the organization's research studies.

9. Please provide copies of all materials used in the organization's workshops.

10. Please fully describe the activities that the organization conducts that influence legislation.

11. Please fully explain what percentage of the organization's time (including volunteer labor) and funds are/will be devoted to attempting to influence legislation.

12. Please submit copies of all contracts and agreements that the organization has entered into or plans to enter into.

13. Part VIII, Item 10 on Page 6 of Form 1023 indicates that the organization will own or have rights to intellectual property. Please provide details pertaining to this activity. Also, please describe who owns or will own any copyrights, patents or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are will be produced, distributed and marketed.

14. The organization is located in California but incorporated in Washington DC. Please fully explain if the organization has obtained the proper licenses to operate in California. If so, please submit complete evidence.

15. Describe in detail the organization's fundraising through mail solicitations, email solicitations, and personal solicitations. Please submit copies of all solicitation materials that the organization distributes.

16. Does/Will the organization engage in the sale of services (i.e. speaking engagements, workshops, consulting, etc.)? If "yes", submit the following:

ORGANIZATION: Patriots Educating Concerned Americans Now
CASE #: 460064004
AGENT: Elizabeth Marquez
DATE: January 31, 2012

a. Describe each service.
b. Explain to whom the services will be available.
c. Please submit a complete copy of the organization's service fee schedule.
d. Explain how the amount of total annual gross receipts that the organization expects will be derived from the sale of services.
e. Explain how the amount of fees the organization charges will be determined. Will they be based upon a rate above its cost, at cost, or below cost?

17. Please submit complete copies of the organization's financial statements and balance sheets for the following:

    a. Fiscal year ending December 31, 2010 and
    b. Fiscal year ending December 31, 2011.

18. Please fully explain the nature of "Gross receipts" that is reflected on Line 9 on Page 9 of Form 1023.

19. Please fully explain the nature of the following expenses as reflected on Page 9 of Form 1023:

    a. Fundraising (Line 14),
    b. Occupancy (Line 20), and
    c. Professional fees (Line 22), and
    d. Travel (Attachment).

20. Please submit the organization's proposed budgets (including revenues and expenses) for fiscal years ending December 31, 2011and December 31, 2012.

21. Is the organization a membership organization? If so, submit the following:

    a. Please indicate how many members the organization has currently.
    b. Please fully explain what the organization's memberships consist of (i.e. individuals, businesses, organizations, etc.).
    c. Please provide a numerical breakdown of members in each membership class.
    d. Please provide a complete copy of the member application/registration form.
    e. Please provide the membership agreement and rules that govern members.
    f. Please provide a membership fee schedule.
    g. Please fully describe the requirements for membership.
    h. Please fully describe what services and benefits are available only to the organization's membership.
    i. Please fully describe the members' roles and duties within the organization.
    j. Please provide complete copies of the organization's website that is accessible to members only.

ORGANIZATION: Patriots Educating Concerned Americans Now
CASE #: 460064004
AGENT: Elizabeth Marquez
DATE: January 31, 2012

22. The attachment to Part IV of Form 1023 indicates that the organization will conduct research on "specific economic problems and threats," which will include topics on energy production and market uses, agriculture and industrial depletion, government waste and fraud, etc. Please submit the following:

    a. Please provide more details pertaining to the organization's research topics.
    b. Please fully describe how the organization's research activities will be conducted.
    c. Please fully describe what sources the organization will use in conducting its research activities.

23. Will anyone use the organization's facility other than for the purpose of directly carrying out its work? Will any of the directors or employees reside and/or work (e.g. not related to the organization's activities) at the facility? If so, explain fully. Please fully explain if the owner of the facility is related to the organization and/or its officers, directors, etc. in any way other than as landlord?

24. The attachment to Part V, Lines 9b-f indicates that its "Agreement for Allocation of Cost and Reimburse of Expenses" was attached; however, the referenced agreement could not be found. Please submit a complete copy of the agreement.

25. In the attachment to Part VIII, Lines 13b-g, it states, "...grants to RTPP will be to carry out activities that PECAN could itself engage in." Please submit the following:

    a. Please provide more details pertaining to this statement.
    b. Please fully explain what grant-funded activities will be conducted by RTPP.
    c. Considering that the organization was formed to conduct research and public education, please fully explain why PECAN will not be engaged in the educational activities that are to be carried out by RTPP.

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

Department of the Treasury

Date: February 3, 2012

Wetumpka Tea Party, Inc.
[redacted]
Wetumpka, AL 36092

Employer Identification Number:
27-1231032
Person to Contact – Group #: 7822
Specialist Name - Stephen Seok
ID# 203334
Contact Telephone Numbers:
513-263-3625 Phone
513-263-4540 Fax
Response Due Date:
February 24, 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 <u>and</u> 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.

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

- 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.

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

Sincerely yours,

Stephen Seok
Exempt Organizations Specialist

Enclosure: Information Request

[redacted]

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

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.

   [redacted] 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?

   [redacted] 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:

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

- 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".
- [redacted] 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:

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

- The names of the payees. If the payee 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 payment and the dates you made or expect to make each payment.
- The services the payee provided in return for the payment.
- Provide the reasons for issuing the donations, contributions, and grants?

c) The lists and amounts of any other expenses for each year.

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

5) Provide the following for your fundraising activities:

a) Copies of all solicitations the organization has made regarding fundraising, including fundraising that occurs in an election year and non-election year.

b) Copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, and webpage solicitations.

c) How much of your organization's budget is spent on fundraising?

d) What are the sources of the fundraising expenses?

e) 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.

6) Provide the following information for all the events and programs you have conducted and participated from November 2, 2009 to now (other than the events and programs that are questioned below separately). Please answer the following for each event:

a) The time, location, and detailed description of each event or program

b) Copies of handouts you provided to the audience, participants, and the public

c) The names and credentials of the organizers

d) If speeches or forums were conducted in the event or program, provide detailed contents of the speeches or forums, names of the speakers or panels, and their credentials. If any speakers or panel members were paid, provide the amount were paid for each person. If not, please indicate they volunteered to conduct the event or program.

e) The names of persons from your organization and the amount of time they spent on the event or program. Indicate the name and amount of time they spent on the event or program. Indicate the name and amount of compensation that were paid to each person. If no one were paid, indicate this event were conducted by volunteers to each person.

f) Indicate the percentage of time and resources you spent on all the events and programs in relation to 100% of all your activities.

g) Will your near future events and programs remain similar to those you have been conducting recently? If not, explain the changes of your events and programs in the near future in terms of contents, time, and resources.

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

7) Provide the following for your publishing activities including books, CD's, DVD's, newsletters, literatures, flyers, brochures, pamphlets, voter guides, and class handouts (from November 2, 2009 to now):

[redacted] a) Copies of all the publications and/or advertising materials that you have distributed.

b) Expense amounts incurred for your publishing activities from November 2, 2009 to now

c) Indicate the percentage of time and resources you spend on these activities in relation to 100% of all your activities.

h) Will your near future publishing activities remain similar to those you have been conducting recently? If not, explain the changes of your publishing activities in the near future in terms of contents, time, and resources.

8) Provide the following information for your web and internet related activities:

[redacted] a) Copies of your current web pages and your presentations on other web pages such as social networking sites and blog sites. If you are a membership organization, please include all the pages that are accessible only to your members.

If you have not established your website yet, but you have a plan to have your own website, Provide print-outs and contents of proposed website, including any pages with restricted access.

b) Expense amounts incurred for your web and internet related activities from November 2, 2009 to now.

b) Indicate the percentage of time and resources you spend on these activities in relation to 100% of all your activities.

9) Have you attempted or will you attempt to influence the outcome of specific legislation (in the near future)? 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.

If not, please confirm by answering "No" to this question.

10) Have you or will you directly or indirectly communicate with members of legislative bodies (in the near future)? 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.

If not, please confirm by answering "No" to this question.

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

11) Have you conducted or will you conduct candidate forums or other events at which candidates running for public offices are invited to speak (in the near future)? If so, provide the following details and nature of the forum including:

a) The names of candidates invited or will be invited to participate

b) The issues that were discussed or will be discussed

c) The time and location of the forums or other events held or will be held

d) Copies of all handouts (to be) provided and distributed at the forums and other events, including any internet or advertising material discussed or used at the forums and other events.

e) Indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

If not, please confirm by answering "No" to this question.

12) Have you distributed or will you distribute materials or conduct other communications that are prepared by another organization or person (in the near future)? If so, provide the following:

[redacted] a) Copies of materials and contents of communications

b) When and where the distribution have been conducted or will be conducted?

c) Who has distributed or will distribute the materials?

d) 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.

If not, please confirm by answering "No" to this question.

13) Will you, or have you conducted voter education activities, including voter registration drives, get out to vote drives, or publish or distribute voter guides (in the near future)? If so, provide the following:

a) What is or will be the location, date and time of the events?

b) Who on the organization's behalf have conducted or will conduct the voter registration or get out to vote drives?

c) Provide copies of all materials published or distributed regarding the activities, including copies of any voter guides.

d) 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.

If not, please confirm by answering "No" to this question.

14) Have you engaged or will 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 (in the near future)?

Name: Wetumpka Tea Party, Inc.
EIN: 27-1231032

If so, describe the relationship in detail and copies of any contracts or other agreements documenting the business relationship.

If not, please confirm by answering "No" to this question.

15) Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If so, provide the following:

a) Provide the name, employer identification number, and address of the organizations
b) Describe in detail the nature of the relationship(s).
c) Do you work with those organization(s) regularly? Describe the nature of the contacts.
d) List shared employees, volunteers, resources, office space, etc. with the organization(s).
e) 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.

If not, please confirm by answering "No" to this question.

16) If you have conducted or will conduct any activities other than the ones we have already cited above (in the near future), provide answers for the following questions regarding past, present and future activities. If you have not conducted and will not conduct any other activities, please confirm by answering "No" to this question.

a) What does the activity/service entail?
b) Who conducts the activity/service?
c) When and where is the activity/service conducted?
d) 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.

If you have not conducted or will not conduct any activities other than the ones we have already cited, please confirm by answering "No" to this question.

17) Your laws state that you distribute all of your remaining assets in accordance with Section 10-3A-142 of the Code of Alabama, 1975 in case upon your dissolution. Provide a copy of the Code.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Stephen Seok
Room 4508
Group 7822

Street Address for Delivery Service:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Stephen Seok
Room 4508
Group 7822

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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: April 21, 2010

Employer Identification Number:
90-0513502
Person to Contact and ID Number:
Carter C. Hull
ID # 1000221522
Contact Telephone Number:
202-283-8908
FAX Number:
202-283-8937
Response Requested By:
May 12, 2010

Albuquerque Tea Party, Inc.
[redacted]
Albuquerque, NM 87114

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. Submit a copy of your Articles of Incorporation showing evidence of having been filed with and approved by the appropriate State authorities.

2. Submit a copy of your bylaws, or other operating procedures you follow, showing the date they were approved by your Board of Directors.

3. Provide a list of your officers, showing the offices they hold. Also provide a list of your committee chairpersons, and the names of the committees they chair.

4. Submit your completed financial data for 2009. Also submit proposed budgets for 2010 and 2011.

5. Provide a copy of each of your newsletters.

6. Provide copies of any publications that are distributed at your Educational Forums, whether by you or the panelists, and a listing of the topics discussed at the Forums. Also describe how the panelists are picked.

7. Describe in detail your Advocacy Training, and provide copies of any publications concerning such training.

8. Describe in detail your Event Rallies, including topics that you cover, any particular motivational activities, and copies of any publications presented.

9. In your newsletter dated December 11, 2009, submitted with your application, you stated: "In an effort to unseat those incumbents that are up for election or re-election in

2010, (you are) pleased to bring to your attention a number of discussion groups that have sprung up around the city." Describe in detail your connection to Conspiracy Brews, Marianne Chiffelle's Breakfasts, Concerned Citizens for Limited Government, Concerned Citizens for Common Sense, and similar groups.

10. Attached is a copy of your website, dated April 21, 2010. Verify that this is your website. Also explain in detail your activities in relation to your calendar listings of UNM College Republicans, Framers of the Future Radio Talk Show, Liberty on the Rocks, and Libertarian Dinner Meeting.

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.

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, 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 using the fax number shown in the heading of this letter.

Internal Revenue Service
TE/GE (SE:T:EO:RA:T:2)
Carter C. Hull, 3N3
1111 Constitution Ave, N.W., P.E.
Washington, DC 20224

Thank you for your cooperation.

Attachment:
Copy of website – 5 pages

Sincerely yours,

Carter C. Hull
Tax Law Specialist
Exempt Organizations
Technical Group 2

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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: November 16, 2011

Albuquerque Tea Party, Inc
[redacted]
Albuquerque, NM 87114

Employer Identification Number:
90-0513502
Person to Contact and ID Number:
Hilary Goehausen 2221514
Contact Telephone Number:
(202) 283-8915
FAX Number:
(202) 283-8937
Response Requested By:
December 7, 2011

Dear Applicant:

We are continuing to review your application for exempt status under section 501(c)(4) of the Internal Revenue Code. Thank you for your letter dated June 8, 2010. However, we have found that additional information is still necessary 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. Submit your completed financial data for 2010, financial data for 2011 to date, and proposed budgets for the remainder of 2011 and 2012. If you have filed Form 990, Return of Organization Exempt From Income Tax (or any other tax return), for years 2009 or 2010, submit a copy of any such returns.

2. Provide a detailed breakdown of your expenses.

3. Provide a detailed narrative of your activities dating from your letter dated June 8, 2010, including a break down of:

    a. The amount of time your members and/or volunteers devoted to each activity.
    b. The amount of financial resources devoted to each activity.

4. In your Form 1024, you indicate that your financial support would be from contributions and sales of merchandise. Submit copies of all solicitations you have made regarding fundraising, copies of all documents relating to your fundraising events (including pamphlets, flyers, brochures, and webpage solicitations), and a statement detailing how much of your budget is spent on fundraising, and the source of your fundraising expenses.
    a. Regarding your sales of merchandise, provide a detailed list of the items you sell or plan to sell.

5. In your answer to Question 15 on your Form 1024 (whether you have spent or plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in

a political organization) you stated: "No monies have been spent in the past, but an approximate 20% of (your) budget will be set aside for future considerations." Describe in detail:

a. Any and all planned expenditures of money you have set aside for this purpose.
b. Any and all expenditures you have made.

6. Regarding your Advocacy Training, you sent us a statement of your goal, your objectives to achieve the goal, Patriot Commitments, Patriot Action Team Policy Statement, and team descriptions.

   a. Describe in detail any actual training of individuals you perform with regard to the various action teams, including what the training entails, as opposed to informing volunteers of opportunities to participate.
   b. Provide any and all materials distributed to individuals who participate in the Advocacy Training.

7. You state that a major objective of the Patriot Action Team mission is to inform volunteers of opportunities and to equip them to actively participate in the political process, such as volunteering to help at a Tea Party Rally.

   a. Describe in detail what "opportunities" you are referring to and how you inform volunteers.
   b. Describe in detail how you equip members of the Patriot Action Team to participate in the political process
   c. Explain in detail how members participate in the political process including but not limited to what type of participation this entails.

8. In describing your Event Rallies you stated that you hosted a question and answer forum with the GOP Primary Candidates for Governor of the state, and that not all GOP candidates attended. You stated that since there was only one candidate in the Democratic primary, there was no comparison to be made in the primary.

   a. Describe in detail the GOP Event Rally, including questions asked, and state the reasons you did not have a candidate rally for the lone Democratic candidate.
   b. Describe the reasons you needed a majority of the candidates to schedule a forum for the Candidates for Lt. Gov. in the Democratic primary.
   c. Provide copies of any materials distributed during the event or related to the event such as materials advertising the event.

9. Provide a copy of each publication of your newsletter, The Local Exposure, since April 29, 2010 (except Issue 1, Number 1; Issue 2, Number 5; and Issue 2, Number 7).

10. Provide a copy of each publication of ATP (except Volume 1, No. 8, submitted with your application).

11. In The Local Exposure, Issue 1, Number 1, dated April 29, 2010, you state that the mission of the ATP Patriot Action Team is to organize micro-communities of well-informed citizens and motivate them to actively participation in the political process. In the same issue, you stated on page 3 that your action teams will enable you to achieve your principal goal: "In 2010 elect or retain the maximum number of conservative or moderate Democrats, Republicans, and Independents in Local, State, and Federal elected positions." In addition, you state that you will "expose our wayward politicos and either change their actions, or their careers!"

    a. Describe in detail your activities to attain this goal, and how you achieve such purpose.
    b. Provide your definition of "wayward politicos" and explain in detail how you will effectuate a change of their actions or their careers.

12. In The Local Exposure, Issue 2, Number 7, dated July 21, 2011, in Eyes of the Albuquerque City Council on page 9, you stated: "Bob Young met with Dan Lewis, a City Council member, about (your) strategy for the upcoming election. Dan said that Greg Payne was much the same as Jones but Brad Winter's opponent is a big liberal. That would be William Tallman." You also stated that you "put together 10 questions for the candidates running for City Counsel. They will be e-mailed to candidates and then printed on the pamphlets that we are going to distribute before the election."

    a. Describe in detail how you effectuated your "strategy for the election" and submit copies of the 10 questions posed to the candidates and their replies.
    b. Submit copies of the pamphlets you printed, explain how they were distributed, and when they were distributed in relation to the election.

13. The letter you published in The Local Exposure, Issue 2, Number 7, dated July 21, 2011, states on page 19: "The Renewable Portfolio Standard (RPS) is bad for New Mexico (actually for all the States that voted it in) and we should encourage our Legislators to repeal it. Marita Noon lists all of the NM Legislators that voted FOR this bad legislation (SB 418, in 2007). Bill Richardson instigated this bill and Senator Michael Sanchez introduced the bill in the Legislature." State the reasons for the list, where it was published, and when and how it was distributed.

14. State whether 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 in relationship in detail, including any contracts or other agreements documenting the business relationship.

15. Describe in detail your relationship to the Travel Campaign Management and Candidate School.

16. Provide a copy of the board of directors' meeting minutes from formation to date.

Albuquerque Tea Party, Inc.

17. Provide copies of any other materials, including but not limited to program guides, rules, regulations, and guidelines that will assist us in better understanding you and your activities.

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.

This statement, signed by one of your officers, which was missing from your letter dated June 8, 2010, will be used to incorporate the information you submitted with that letter also.

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.

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, 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 using the fax number shown in the heading of this letter.

Internal Revenue Service
TE/GE (SE:T:EO:RA:T:1)
Hilary Goehausen, 3P2
1111 Constitution Ave, N.W., P.E.
Washington, D.C. 20224

Thank you for your cooperation.

Sincerely,

Hilary Goehausen

Hilary Goehausen
Tax Law Specialist
Exempt Organizations
Technical Group 1

FAX

INTERNAL REVENUE SERVICE
TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION
EXEMPT ORGANIZATIONS

DATE: April 16, 2013

TO: Robert Ash

FAX: [redacted]

FROM: Hilary Goehausen
I.D. No. 22-21514
Phone: (202) 283-8915
FAX: (202) 283-8937

Mailing address:
Internal Revenue Service
SE:T:EO:RA:T:1:545-02
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

COMMENTS: The enclosed copy of a letter is sent to you under the provisions of a Power of Attorney and Declaration of Representative, or other proper authorization currently on file with the Internal Revenue Service.

Number of pages (including this coversheet): 2

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

TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION

Date: April 16, 2013

Contact Person:
Hilary Goehausen
ID Number:
22-21514
Telephone Number:
(202) 283-8915
Fax Number:
(202) 283-8937

Mr. Robert W. Ash
Senior Counsel
American Center for Law and Justice
[redacted]
Virginia Beach, VA 23464

Re: Albuquerque Tea Party, Inc.

Dear Mr. Ash:

I received your fax dated April 9, 2013 requesting an update as to the status of Albuquerque Tea Party's Form 1024 application. As the Tax Law Specialist assigned to the case, I have made a recommendation as to Albuquerque Tea Party's qualification for exemption under § 501(c)(4) and that determination is currently being reviewed. The reviewer will either agree with my determination after which we will notify you and the organization as to our decision, or the reviewer will disagree with my initial determination after which we will work to reconcile our determinations.

It is not our office's policy to discuss our initial determination with the organization. At this time, I'm also not able to give you an estimate of when I will be notified of the reviewer's decision.

If you have any additional questions, please don't hesitate to call me at the number above.

Sincerely,

Hilary Goehausen, Esq.
Tax Law Specialist
Exempt Organizations
Technical Group 1