

Internal Revenue Service
P.O. Box 2508 - Room 4511
Cincinnati, Ohio 45201

Date: February 14, 2012

Linchpins of Liberty
[REDACTED]

Franklin, TN 37067

Department of the Treasury
Exempt Organizations
Rulings and Agreements

Employer Identification Number:
[REDACTED]

Person to Contact - Group #:

Mitch Steele - 7827

ID# 0203361

Contact Telephone Numbers:

Phone 513-263-3677

Fax 513-263-4513

Response Due Date:

March 6, 2012

Dear Sir or Madam:

Thank you for the information submitted in May of 2011 regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application. 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 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, and such facts are true, correct, and complete.

To facilitate processing of your application, please attach a copy of this letter to your response.

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, 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 right to a declaratory judgment under Code section 7428.

If you have any questions concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Mitch Steele

Mitch Steele
Exempt Organizations Specialist

Letter 2382

******* 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
P. O. Box 2508
Cincinnati, OH 45201
ATT: Mitch Steele
Room 4511, Gr. 7824

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Mitch Steele
Room 4511, Gr. 7824

Rev. Proc. 2012-9; 2012 IRB states, in part, the following:

Exempt status may be recognized in advance of the organization's operations if the proposed activities are described in sufficient detail to permit a conclusion that the organization will clearly meet the particular requirements for exemption pursuant to the section of the Internal Revenue Code under which exemption is claimed.

- (1) A mere restatement of exempt purposes or a statement that proposed activities will be in furtherance of such purposes will not satisfy this requirement.
- (2) The organization must fully describe all of the activities in which it expects to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out the activities, the anticipated sources of receipts, and the nature of contemplated expenditures.
- (3) Where the organization cannot demonstrate to the satisfaction of the Service that it qualifies for exemption pursuant to the section of the Internal Revenue Code under which exemption is claimed, the Service will generally issue a proposed adverse determination letter or ruling.

Therefore, please completely answer the following questions.

Additional Information Requested:

- 1) 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

- 2) Provide details regarding all of your activity on Facebook and Twitter. Also, provide hard copies of all advertising you have conducted using social media outlets.
- 3) 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 all other payments made to directors (royalties, etc...).
 - g) 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.
- 4) 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.
- 5) Provide minutes of all board meetings since your creation.
- 6) Provide copies of the newsletter and blog postings created by your organization.
- 7) 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.

- 8) Your response indicated you intend to hire a professional fundraiser. Have you hired a professional fundraiser? If yes, answer the following:
- a) Identify all the professional fundraising organizations and individuals you have used and intend to use.
 - b) Do any of your organizations directors or officers' work for the professional fundraisers you will use? If yes, please explain.
 - c) How are the professional fundraisers compensated? Will you enter into agreements where the professional fundraiser will receive a stated percentage of all funds raised? Please explain.
 - d) Have you already entered into any written agreements with professional fundraisers? If yes, send copies of any contracts or other agreements for our review.
- 9) Please provide the following regarding your book sales:
- a) A list of books sold. Include the book's author.
 - b) Your cost for each book.
 - c) The selling price of each book.
 - d) The amount paid to the author/copyright owner of the book.
 - e) What percentage of your book sales have been books created by one of your directors?
 - f) Provide copies of all contracts with your directors regarding book sales.
- 10) Provide actual financial information for 2010 and 2011 and a budget for 2012. Provide details regarding each item listed.
- 11) 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?
- 12) 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?
- 13) You are a membership organization. Provide details regarding all members' fees and benefits.
- 14) Provide a list of all issues that are important to your organization. Indicate your position regarding each issue.

- 15) You will equip and train local leaders, conduct conferences, sell books and provide assistance to the general public. Your goal is to restore and preserve ordered liberty in local communities. 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%)
- 16) 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.
- 17) Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.
- 18) Do you or will you rate candidates? If yes, explain.
- 19) Do you or will you endorse candidates? If yes, explain and answer the following:
 - a) Provide your endorsement criteria.
 - b) Once a candidate is endorsed, how does your organization handle the endorsement?
 - c) Provide a list of all candidates you have endorsed.
 - d) Does your organization notify the candidate of the endorsement? If yes, explain.
 - e) Do you provide any materials to candidates, which they may use to promote their candidacy? If so, please describe and provide copies of those materials.
- 20) Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If yes:
 - a) Provide the name, federal employer identification number and address of each organization.
 - b) Describe in detail the nature of the relationship(s).
 - c) Do you work with the organization(s) regularly?
 - d) Provide copies of all related contracts with such organizations.
 - e) Describe the nature of all contacts with the organizations.
 - f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

- 21) Are you associated with any for-profit organizations? If yes:
- Provide the name, federal employer identification number and address of each organization.
 - Describe in detail the nature of the relationship(s).
 - Do you work with the organization(s) regularly?
 - Provide copies of all related contracts with such organizations.
 - Describe the nature of all contacts with the organizations.
 - Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
- 22) 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.
- 23) Has any person or organization provided educational services to you? If yes, provide the following:
- The name of the person or organization.
 - A full description of the services provided.
 - The political affiliation of the person or organization.
- 24) Provide details regarding all training you have provided or will provide. Indicate who has received or will receive the training and submit copies of the training material.
- 25) Provide a copy of the presentation (To Challenge the Imagination of the Rising Generation) given to [REDACTED] by your director.
- 26) Will you conduct rallies, educational events, discussion groups or similar events? For each event you have conducted:
- Indicate the date and location.
 - Describe the nature of the event.
 - Provide copies of all materials distributed with regards to the event.
 - List all event revenue.
 - 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:
- Details, including the nature of the forums
 - The candidates invited to participate
 - The candidates that did participate
 - The issues discussed
 - The time and location of the event.
 - 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/employees/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
- 31) Do you attempt to influence the outcome of specific legislation? If yes, 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.

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

Department of the Treasury

Date: May 6, 2013

Linchpins of Liberty
[REDACTED]

Employer Identification Number:
[REDACTED]

Person to Contact – Group #:

Faye Ng - 7821

ID# 0203259

Contact Telephone Numbers:

513-263-3699 Phone

513-263-5200 Fax

Response Due Date:

May 20, 2013

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

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 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, 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 and the enclosed Application Identification Sheet 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.

In addition, if you don't 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 Internal Revenue 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,



Faye Ng

Exempt Organizations Specialist

Enclosures: Information Request

Please note that we have just completed another review of your request to be recognized as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Based on that review, we need additional information. The information we need is as follows:

1. Please confirm that the enclosed attachments are pages from your website, [REDACTED].
2. Your website indicates that you publish newsletters. Provide representative copies of the newsletters that you have published.
3. You stated in your January 8, 2013 response to our request for additional information that you have not conducted any events or other activities since May 25, 2011. Provide an updated list and description of all events and other activities that you have conducted since May 25, 2011 through the present.
4. You stated in your January 8, 2013 response that you will teach young people in a one-on-one setting. Provide the following information relating to all courses, seminars and workshops that you will conduct:
 - a. A list of the dates that you conducted these classes, including the location of these events.
 - b. Copies of course materials distributed at these events and not previously provided in your prior response.
 - c. Do you charge admission or attendance fees for these events? If so, provide an explanation of the fees and a schedule of the fees charged.
 - d. Do you offer for sale the book "Linchpins of Liberty: An American Leadership Development Enterprise," at these or other events. Explain.
5. You stated in response to Part V, questions 7a and 7b of the Form 1023, that you may purchase books and other similar assets written or controlled by the organization's [REDACTED] for sale or promotional distribution to donors and/or the general public.
 - a. Describe in further detail your planned book purchase and resale activities at conferences and online when you are fully operational.
 - b. Explain how the resale of books at conferences and online furthers your exempt purpose.
 - c. Provide the percentage of your time and resources that are devoted to the purchase and resale of books and materials at conferences and online?
 - d. Please explain who owns the copyrights of the books and assets you will resell at conferences and online.
 - e. Specify the amount of funds that you have expended since formation and the amount of funds you expect to expend in the next two years on the purchase of books and similar assets written or controlled by your President.
 - f. Will you purchase books from other authors besides your President for resale at your conferences and online? Please explain.
 - g. Provide the percentage of your book purchases, as a percent of your total book purchases, will be books or similar assets written or controlled by your President?

6. You stated that your [REDACTED] paid operational expenses on your behalf. Additionally, once you receive recognition of tax exempt status, it is likely that you and [REDACTED] will enter into a loan repayment agreement to cover the expenses incurred by [REDACTED] on your behalf.
- Provide copies of all loan or other agreements entered into by you and [REDACTED] related to these and any other operational expenses paid, if no formal repayment agreement was entered into.
 - If there is no formal arms-length agreement to date, please explain how the amount of expenses will be verified and by whom.
 - State the total amount of expenses incurred by your President and Founder to date on your behalf.
 - Provide in detail the expected terms of the loan agreement and how the terms were determined to be reasonable and by whom.
7. Provide copies of all contracts and other agreements that you have entered into with your [REDACTED]. If no written agreements exist, describe in detail the terms of all oral agreements.
8. Submit an updated list of your expenses including advertising, marketing and promotional expenses.
9. You stated in your application that you have not yet selected a Board of Directors. If you since have elected a Board of Directors, provide the names of the directors and related compensation.
10. You previously stated that your organization had not adopted Bylaws. If you have since adopted Bylaws, provide a copy of such.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Specialist Name
Room 4508
Group 7826

Street Address for Delivery Service:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Specialist Name
Room 4508
Group 7826