

**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.
  - a. 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.
  - b. If there is no formal arms-length agreement to date, please explain how the amount of expenses will be verified and by whom.
  - c. State the total amount of expenses incurred by your President and Founder to date on your behalf.
  - d. 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