


To: Scott McKay
From: Royal A.

 pages total
10

Scott-

This is a good sample of
information we are expected
to provide.

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

Department of the Treasury

Date: August 21, 2012

Red River Tea Party, LLC
c/o Richard R Alexander
PO Box 8212
Bossier City, LA 71113-8212

Employer Identification Number:

27-0759001

Person to Contact - Group #:

Grant Herring - 7824

ID# 203116

Contact Telephone Numbers:

513-263-3134 Phone

513-263-3690 Fax

Response Due Date:

September 4, 2012

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.

} oh
great!

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

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

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.

Form 1024 (Rev. 9-98)

Page 2

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

Form 1024 (Rev. 9-98)

Page 3

Part II. Activities and Operational Information (continued)**3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
B.S.	

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

We used to be SB TEA Party & have
now split into RRTP & WE The People

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).**6** If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.**7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.**8** Explain how your organization's assets will be distributed on dissolution.

Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☐ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☐ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☐ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☐ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☐ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☐ No
If "Yes," explain in detail, include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

- 15 Has the organization spent or does it 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? ☐ Yes ☐ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☐ No
If "Yes," attach a recent copy of each.

Form 1024 (Rev. 9-98)

Page 5

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To	(b)	(c)	(d)	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule).					
8 Total revenue (add lines 1 through 7)					
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule).					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages.					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)					
19 Total expenses (add lines 9 through 18)					
20 Excess of revenue over expenses (line 8 minus line 19)					

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of
Assets		
1 Cash		1
2 Accounts receivable, net		2
3 Inventories		3
4 Bonds and notes receivable (attach schedule)		4
5 Corporate stocks (attach schedule)		5
6 Mortgage loans (attach schedule)		6
7 Other investments (attach schedule)		7
8 Depreciable and depletable assets (attach schedule)		8
9 Land		9
10 Other assets (attach schedule)		10
11 Total assets		11
Liabilities		
12 Accounts payable		12
13 Contributions, gifts, grants, etc., payable		13
14 Mortgages and notes payable (attach schedule)		14
15 Other liabilities (attach schedule)		15
16 Total liabilities		16
Fund Balances or Net Assets		
17 Total fund balances or net assets		17
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

******* 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. 7827

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Mitch Steele
Room 4511, Gr. 7827

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.

- 10) Have you created bylaws? If yes, submit a copy. If not, explain your internal rules of operations.
- 11) List all of your sources of revenue.
- 12) 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.
- 13) Provide details regarding your expenses.
- 14) The website indicate you will [protect and preserve the Constitution]. 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%).
- 15) Provide a list of all issues that are important to your organization. Indicate your position regarding each issue.
- 16) 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?
- 17) 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?

18) You will conduct educational events, discussion groups or similar events.
For each event you have conducted:

- a) Indicate the date and location.
- b) Describe the nature of the event.
- c) Provide copies of all materials distributed with regards to the event.
- d) List all event revenue.
- e) List all event expenses

19) 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. *our Fellow TEA Parties*

20) Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.

21) Do you or will you rate candidates? If yes, explain.

22) Do you or will you endorse candidates? If yes, explain.

23) Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If yes:

YES, Soldiers Angels, Food Bank, United Way

- a) Describe in detail the nature of the relationship(s).
- b) Does the organization work with those organization(s) regularly?
- c) Provide copies of all related contracts with such organizations.
- d) Describe the nature of all contacts with the organizations.
- e) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

24) Have you conducted candidate forums or other events at which candidates for public office were invited to speak? If yes, provide the following:

- yes*
- a) Details, including the nature of the forums
 - b) The candidates invited to participate
 - c) The candidates that did participate
 - d) The issues discussed
 - e) The time and location of the event.
 - f) Copies of all materials distributed regarding the forum and provided at the forum, including any internet material discussing or advertising the forum.

25) Have any candidates for public office spoken at a function of the organization? 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)

26) 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.

27) 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.

28) 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.