

**Internal
Revenue
Service**

Tax Exempt/Government Entities Division (TE/GE)

Facsimile Cover Sheet

To: Maurice A. Thompson	From: Thomas M. Kallman
Re: 1851 Center for Constitutional Law	ID Number: 31-07250
Phone Number: (614) 340-9817	Phone Number: 513-263-4452
	Group Fax Number: 513-263-4540
FAX Number: (614) 365-9564	Date: 05/20/10
	Response Date: 06/11/10
Application Form Number: Form 1023	Number of Pages (including cover sheet) :
	12

Copy to:

We are reviewing your application for a favorable determination letter on the above referenced application. However, we need more information before we can continue the process. The content of this fax requests the additional information needed and, if applicable, changes and/or amendments to be submitted.

Please send your reply by the response date to the address/fax listed below with a copy of this cover sheet. If you have any questions or cannot meet the response date, please contact the person whose name and phone number are shown above. Please call between the hours of 8:30 a.m. and 5:15 p.m. (E.S.T.)

For forms/information see the IRS Web site at www.irs.gov to download forms, instructions and publications

Comments: Pursuant to our conversation, following please find a copy of the request for additional information for the above-referenced organization. A copy of this letter will be mailed to the applicant organization. Please respond on or by 06/11/10. If you have any questions regarding this matter, please feel free to contact me.

Mailing Address

**TE/GE Division
P.O. Box 2508
Cincinnati, OH 45201
Attn: Thomas Kallman, Group 7830
Room 4504**

Fax Numbers*

(513) 263-4540

Office Delivery

**TE/GE Division
F.O.B. Room 4504
550 Main Street
Cincinnati, OH 45202
Attn: Thomas Kallman, Grp 7830**

***Please DO NOT fax the additional information requested if it is more than 10 pages.**

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone, and return the communication at the address via the United States Postal Service. Thank you.

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

Department of the Treasury

Date: May 20, 2010

1851 Center for Constitutional Law
c/o Maurice A. Thompson
544 South Front Street, Suite 113
Columbus, OH 43215

Employer Identification Number:
27-1636436

Person to Contact - Group #:
Thomas M. Kallman - 7830
ID# 02-03160

Contact Telephone Numbers:
(513) 263-4452 Phone
(513) 263-4540 Fax

Response Due Date:
June 10, 2010

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:

① *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.

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Name: 1851 Center for Constitutional Law
EIN: 27-1636436

Additional Information Requested:

1. Enclosed please find Revenue Rulings 75-74, 75-75, and 75-76. For each Ruling, please explain how your organization differs from the organization cited in the Ruling.
2. In order to insure the compensation is determined in an unbiased manner, please adopt the following resolution:

We agree that the majority of our Board of Directors will be non-salaried and will not be related to salaried personnel or to parties providing services. In addition, the salaried individuals cannot vote on their own compensation and that compensation decisions will be made by the board.

The resolution must be signed by at least two directors and indicate the exact date (month, day, year) adopted by your governing body.
3. If available, please submit a copy of your organization's Conflict of Interest Policy.
4. Please explain in detail your organization's involvement with the Tea Party.
5. Please explain in detail the derivation of your organization's name.
6. It appears that your organization's foundation status may be better described in Internal Revenue Code sections 170(b)(1)(A)(vi) and 509(a)(1). If this is the case, please check item 5(g) on page 11 of the Form 1023 application, and have a member of your organization's governing body initial and date beside the request.
7. Please submit the name, address, and compensation for each and every Board member and officer.

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Name: 1851 Center for Constitutional Law

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

Sincerely yours,

Thomas M. Kallman

Thomas M. Kallman
Exempt Organizations Specialist

Enclosure: Information Request

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Name: 1851 Center for Constitutional Law
EIN: 27-1636436

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. BOX 2508
Cincinnati, OH 45201
ATT: Thomas M. Kallman
Room 4504
Group 7830

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Thomas M. Kallman
Room 4504
Group 7830

Letter 1312 (Rev. 12/2007)