



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: April 21, 2010

Albuquerque Tea Party, Inc.

Albuquerque, NM 87114

Employer Identification Number:

Person to Contact and ID Number:

Contact Telephone Number:

202-283-8908

FAX Number:

202-283-8937

Response Requested By:

May 12, 2010

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

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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)
[Redacted]
1111 Constitution Ave, N.W., P.E.
Washington, DC 20224

Thank you for your cooperation.

Attachment:
Copy of website - 5 pages

Sincerely yours

[Redacted Signature]

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

Albuquerque, NM 87114

Employer Identification Number:
[REDACTED]

Person to Contact and ID Number:
[REDACTED]

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

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- 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).

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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 politicians 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 politicians" 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 Council. 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.

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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.

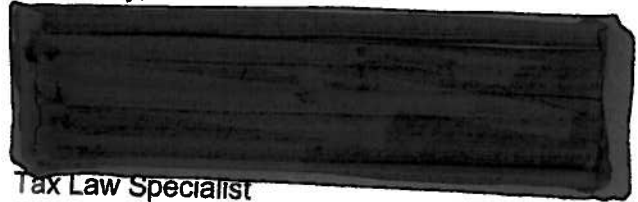
If the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

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)

1111 Constitution Ave, N.W., P.E.
Washington, D.C. 20224

Thank you for your cooperation.

Sincerely,



Tax Law Specialist
Exempt Organizations
Technical Group 1