

Internal Revenue Service

P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Employer Identification Number:

27-0326042

Contact Person:

Joseph R Herr, Group 7821, ID# 0110233

Contact Telephone Number:

(513) 263-3725

Fax Number:

(513) 263-4488

Response Due Date:

May 15, 2012

Date: March 16, 2012

Ohio Liberty Council Corp.

c/o Jay Alan Sekulow

1000 Regent University Dr, RH-422

Virginia Beach, VA 23464

Dear Applicant:

Our previous letter, copy enclosed, requested additional information about your application for tax-exempt status under section 501(c)(4) of the Internal Revenue Code. To be tax-exempt under section 501(c)(4), an organization must be primarily engaged in the promotion of social welfare. When determining whether an organization meets that standard, all the facts and circumstances of that specific organization must be considered.

As indicated in our previous letter, we are unable to make a final determination on your exempt status without additional information. We ask that you provide the previously requested information by the response due date shown above (60 days from the date of this letter). Please contact the individual listed above if you believe that the information required to demonstrate eligibility for section 501(c)(4) status can be provided through alternative information, if you need additional time to provide the requested information, or if you have other questions or concerns. Please submit your response to us at:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
Attn: Joseph R Herr
Room 4514
Group 7821

If you do not provide the additional information or receive an extension from us by the response due date (60 days from the date of this letter), your case will be placed in suspense. You may reactivate your case by providing the requested information within 90 days of being placed in suspense. After the 90-day period has passed, we will close your case and if you wish to pursue IRS recognition of tax-exempt status you will be required to submit a new application package and new user fee payment.

Please note that if your case is closed and you continue to hold yourself out as a section 501(c)(4) organization, you must file the appropriate Form 990-series return (Form 990-N, Form 990-EZ or Form 990).

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure:
Previous Letter

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

Department of the Treasury

Date: January 26, 2012

Ohio Liberty Council Corp
c/o Bill Williams
61 Purple Finch Loop
Pataskala, OH 43062

Employer Identification Number:

27-0326042

Person to Contact – Group #:

Joseph R Herr - 7821

ID# 0110233

Contact Telephone Numbers:

(513) 263-3725 Phone

(513) 263-4488 Fax

Response Due Date:

February 16, 2012

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 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 your 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 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.

Ohio Liberty Council Corp
27-0326042

- 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.

We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

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

Sincerely yours,



Joseph R Herr
Exempt Organizations Specialist

Enclosure: Information Request

Ohio Liberty Council Corp
27-0326042

Additional Information Requested:

1. Please have a member of your board sign page 1 of Form 1024.
2. Please provide a hardcopy printout of your organization's website.
3. Does your organization promote or publicize itself using any internet social media such as Facebook? If so, please list the social media outlets and provide hardcopy printouts of those outlets.
4. You filed Form 1024 on June 30, 2010. Please provide an updated narrative description of activities since that time. In your description, please do not merely describe the purpose of the organization. Rather, describe the activities that your organization will initiate and/or participate in to fulfill your purpose. Your description should include the answers to the following basic questions:
 - a. What does the activity entail?
 - b. Who conducts the activity and what are their qualifications?
 - c. Where is the activity conducted?
 - d. When is the activity conducted?
 - e. How significant is the activity in relation to your total activities as described as percentage of time and a percentage of expenses?
 - f. Who may participate in the activity?
 - g. How are the participants selected?
 - h. Is there a fee for participation in the activity? If so, provide a fee schedule.
 - i. How does the activity further your exempt purpose?
5. Please describe the associate group members and their role with your organization in further detail.
 - a. How does your organization solicit members?
 - b. What are the questions asked of potential members?
 - c. What are the selection criteria for approval?
 - d. Do you limit membership to other organizations exempt under section 501(c)(4) of the Code?
 - e. Provide the name, employer identification number, and address of the organizations.
6. Provide the following information for all the public events conducted or planned to be conducted by your organization:
 - a. The time, location, and content schedule of each event
 - b. Identify and provide copies of handouts to the audience
 - c. Identify workshop materials that instructors will use
 - d. The names and credentials of the instructors
 - e. If speeches or forums were or will be conducted at the event, provide detailed contents of the speeches or forums, names of the speakers or panels, and their credentials. If any speakers or panel members will be paid, provide the amount will be paid for each person. If not, please indicate they volunteered to conduct the event.

Ohio Liberty Council Corp
27-0326042

- f. The names of persons from your organization and the amount of time they will spend on the event. Indicate the name and amount of time they will spend on the event. Indicate the name and amount of compensation that will be paid to each person. If no one will be paid, indicate this event will be conducted by volunteers to each person.
 - g. Indicate the percentage of time and resources you will spend on these activities in relation to 100% of all your activities.
7. Have you conducted or will you conduct candidate forums or other events at which candidates running for public offices are invited to speak? If so, provide the following details and nature of the forum including:
- a. The names of candidates invited to participate
 - b. The names of the candidates who did participate
 - c. The issues that were discussed
 - d. The time and location of the event
 - e. Copies of all handouts provided and distributed at the forum, including any internet or advertising material discussed or used at the forum.
 - f. Indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
8. Have you attempted or will you attempt to influence the outcome of specific legislation? If so, provide the following:
- a. Provide copies of all communications, pamphlets, advertisements, and other materials distributed by the organization regarding the legislation.
 - b. Provide copies of any radio, television, or internet advertisements relating to your lobbying activities
 - c. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
9. Do you directly or indirectly communicate with members of legislative bodies? If so, provide copies of the written communications and contents of other form of communications. Please include the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
Attn: Joseph R Herr
Room 4514
Group 7821

Street Address for Delivery Service:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
Attn: Joseph R Herr
Room 4514
Group 7821