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

Date: August 29, 2012

The Center for Election Science C/o Clay Shentrup 1710 ½ Church Street San Francisco, CA 94131-2413

## **Department of the Treasury**

Employer Identification Number:

45-2334002

Person to Contact – Group #:

Faye Ng - 7821 ID# 0203259

**Contact Telephone Numbers:** 

513-263-3699 Phone 513-263-3662 Fax

Response Due Date:

September 13, 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.

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 <u>and</u> 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** 

## Additional Information Requested:

- 1. You stated on your Form 1023 and attached materials that you will provide logistics advice to governmental and non-governmental groups performing election-related functions. You may provide advice on the type of voting procedures for an election, candidate debate format or ballot interface. You indicated that you may charge fees for your logistics advice services.
  - a. Please describe the election-related advice services you have provided thus far. Submit a copy of an executed contract or sample contract for advice services.
  - b. Describe the limitations, if any, of the groups that may receive election related advice from you. Are your advice services available to all entities without limitation? If no, please describe any limitations on your services.
  - c. Please state who, within your organization, will provide the election-related advice services. Please submit information on the background and qualifications of these individuals.
  - d. Please describe the circumstances in which you will charge fees for your advice services and the circumstances in which you will provide advice services free of charge. If you provide free advice services under certain circumstances, please describe how your free advice service policy is made known to the public.
  - e. Please provide a fee schedule of your election-related advice services.
  - f. Please describe how your advice service fees were determined.
  - g. Please provide the revenues you have received or expect to receive for the years 2011, 2012 and 2013 from advice services you offer. What percentage of your total income or projected income will be derived from fees received from advice services?
  - h. Please describe how you have made your advice services known to the public. Submit any brochures, flyers and marketing/advertising materials you have relating to your advice services.
- 2. You also indicated that you may develop software/applications such as custom web applications or downloadable programs for vote calculation or ballot creation. You provided that you may charge fees for your software/application development services.
  - a. Please describe the software applications you have developed thus far. Submit a copy of an executed contract or sample contract for software and applications development services.
  - b. Describe the limitations, if any, of the groups that you may develop software/applications for. Are your software development services available to all entities without limitation? If no, please describe any limitations on your services.
  - c. Please state who, within your organization, will develop the election-related software and applications. Please submit information on the background and qualifications of these individuals.
  - d. Please state who will own the copyrights or intellectual rights to the election-related software and applications you develop. Please explain what Creative Commons license is and how it relates to the licensing of your software development products. Please explain the intellectual property rights, if any, that you will retain and charge fees on.
  - e. Please describe the circumstances in which you will charge fees for your software and applications development services and the circumstances in which

you will provide these services free of charge. If you provide free software and applications development services under certain circumstances, please describe how your free software development service policy is made known to the public.

f. Please state the fees you charge for your election-related software and applications development and submit a copy of your fee schedule.

g Please describe how your software/application development fees were determined.

h. Please provide the revenues you have received or expect to receive for the years 2011, 2012 and 2013 from election-related software and applications development. What percentage of your total income or projected income will be derived from fees received from software and applications development?

 Please describe how you have made your software and applications development services known to the public. Submit any brochures, flyers and marketing/advertising materials you have relating to your software and applications development services.

- 3. You indicated that you are supported in part by membership fees.
  - a. Please state the membership fees you charge.
  - b. Describe the services members receive in exchange for the fees paid.

## PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service Exempt Organizations P. O. Box 2508 Cincinnati, OH 45201 ATT: Faye Ng

Room 4522 Group 7821 Street Address for Delivery Service:

Internal Revenue Service Exempt Organizations 550 Main St, Federal Bldg. Cincinnati, OH 45202 ATT: Faye Ng

Room 4522 Group 7821