

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **AUG 11 2009**

FAITH AND FREEDOM COALITION INC  
3235 SATELLITE BLVD STE 875  
DULUTH, GA 30096-9017

Employer Identification Number:  
27-0182697  
DLN:  
17053191339039  
Contact Person:  
DEL TRIMBLE ID# 31309  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
May 14, 2009  
Contribution Deductibility:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other  
Than 501(c)(3)

Letter 948 (DO/CR)

FAITH AND FREEDOM COALITION INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS  
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

You can obtain forms and instructions by calling toll free 1-800-829-3676, through the IRS Web site at [www.irs.gov](http://www.irs.gov), and at local tax assistance centers.

You can obtain additional information about most topics discussed below through our customer service function by calling toll free 1-877-829-5500, or on our Web Site at [www.irs.gov/eo](http://www.irs.gov/eo). In addition, you should sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charities pages of [irs.gov](http://irs.gov). To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter."

REPORTING CHANGES TO THE IRS

You must report changes in your name, address, purposes, operations or sources of financial support on your annual information return. You may also report these changes to the TE/GE Exempt Organizations Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, OH 45201. However, such reporting does not relieve you of the obligation to report the changes on your annual return.

TIP: Attach copies of any state certified articles of incorporation, or if an association signed constitution, bylaws, or other organizational document showing the changes. Trusts should provide trust instruments. If state certified copies or signed governing documents are not available, an authorized officer may certify that the governing document provided is a complete and accurate copy of the original document.

Please use your employer identification number on all returns and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter, we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements. Otherwise, if your gross receipts are normally more than \$25,000, you must file Form 990 or Form 990-EZ with the Ogden Submission Processing Center, Ogden, UT, 84201-0027.

You are eligible to file Form 990-EZ if your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000. You must file the complete Form 990 if your gross receipts are over \$100,000, or your total assets are over \$250,000. The Form 990 instructions show how to compute your "normal" receipts.

Letter 948 (DO/CG)

FAITH AND FREEDOM COALITION INC

Organizations With Gross Receipts of \$25,000 or Less

For tax periods beginning after December 31, 2006, you must file an annual electronic Form 990-N ("e-Postcard") if your gross receipts are normally \$25,000 or less. Alternatively, you may file a complete Form 990 Package and we send one to you. For information on filing the new electronic Form 990-N ("e-Postcard"), visit our Web site at [www.irs.gov/eo](http://www.irs.gov/eo).

Due Date of Return or Annual Electronic Notice

Your return or annual electronic notice is due by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to file a complete return timely. For additional information on penalties, see the Form 990 instructions or call our toll free number.

Revocation of Tax-Exempt Status

For tax periods beginning after December 31, 2006, your tax-exempt status will be revoked as of the filing due date for the third year if you fail to file for three consecutive years Form 990, Form 990-EZ, or the electronic Form 990-N.

If your tax-exempt status is revoked because you failed to file, you must reapply for exemption and pay the appropriate user fee.

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business, you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598, Tax on Unrelated Business Income of Exempt Organizations.

There are several exceptions to the tax on unrelated business income:

1. Income you receive from the performance of your exempt activity,
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, and
3. Income from routine investments such as certificates of deposits, savings accounts, or stock dividends.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax, see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

Letter 948 (DO/CG)

FAITH AND FREEDOM COALITION INC

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. You must also provide copies of these documents to any individual, upon written or in person request, without charge other than reasonable fees for copying and postage.

You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or call our toll free number shown above.

EXCESS BENEFIT TRANSACTIONS  
(Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction in which you are involved, you should report the transaction on Form 990 or Form 990-EZ. For information on how to correct and report this transaction, see the instructions for Form 990 and Form 990-EZ, or call our toll free number shown above.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

Letter 948 (DO/CG)

17053191339039

Form **1024**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

## Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

(If exempt status is approved,  
this application will be open  
for public inspection.)

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.**

**Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)**  
Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☒ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

<b>1a</b> Full name of organization (as shown in organizing document)  <b>Faith and Freedom Coalition, Inc.</b>		<b>2</b> Employer identification number (EIN) (If none, see Specific Instructions on page 2)  <b>27-0182897</b>	
<b>1b</b> c/o Name (if applicable)  		<b>3</b> Name and telephone number of person to be contacted if additional information is needed  <b>Jack St. Martin</b>  <b>( 303 ) 903-5718</b>	
<b>1c</b> Address (number and street) <b>3235 Satellite Blvd.</b>	<b>Room/Suite</b> <b>Suite 575</b>		
<b>1d</b> City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. <b>Duluth, Georgia 30096-9017</b>			
<b>1e</b> Web site address <b>http://www.ffcoalition.com/</b>	<b>4</b> Month the annual accounting period ends <b>December</b>	<b>5</b> Date incorporated or formed <b>May 2009</b>	
<b>6</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.			
<b>7</b> Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.			

**8** Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ **Corporation**— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

*[Signature]*  
(Signature)

**RAHAT REED JR.** 7-2-09  
(Type or print name and title or authority of signer) (Date)

For Paperwork Reduction Act Notice, see page 6 of the instructions.

POSTMARK

RECEIVED

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JUL 09 '09

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CINCINNATI  
SERVICE CENTER

**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.

The Faith and Freedom Coalition will educate and inform people at the grassroots level about timely public policy issues and encourage them to participate in the legislative process. Faith and Freedom Coalition will evaluate pending legislative proposals at the local, state, and Federal level to facilitate involvement at the grassroots level in public policy development. The Faith and Freedom Coalition will engage in voter education to ensure an informed and engaged polity essential to the maintenance of a democratic republic. Pursuant to the organization's general objective, Faith and Freedom Coalition will produce policy papers and pamphlets to inform the public on issues related civil society, the rule of law, the electoral process, and more broadly the nexus between political participation and responsible government. The Faith and Freedom Coalition will own the copyright for the organization's publications. In addition to publications devoted to education of the citizenry, the Faith and Freedom Coalition will ensure an informed public by utilization of social networking sites, e.g. Facebook, Twitter, et cetera to keep people abreast of legislative and political developments. In addition, the Freedom and Faith Coalition will not only participate in conferences devoted to civil society but will also host such forums so as to further the public's knowledge of relevant issues. The aforementioned activities will take place on a regular basis prospectively. The staff and/or directors of the Freedom and Faith Coalition will oversee and produce publications for distribution. Staff and/or directors will organize and/or participate in conferences to further the organization's general purpose to ensure a well-informed, engaged polity.

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

Faith and Freedom Coalition anticipates its largest source of financial support will come from contributions from the general public. In addition, the Faith and Freedom Coalition will solicit donations from other exempt organizations.

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

<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.	<b>b</b> Annual compensation
<p><b>Ralph E. Reed, Jr., 3235 Satellite Blvd., Suite 575, Duluth, GA 30096</b>  <b>President and Chairman of the Board of Directors</b></p> <p><b>Sadie Fields, 8975 Roswell Road, Atlanta, GA 30350</b>  <b>Director</b></p> <p><b>Steve Scheffler, 1939 Office Park Road, Suite 115, West Des Moines, IA 50265</b>  <b>Director</b></p>	<b>None</b>

- 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.  
**N/A**

- 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).  
**N/A**

- 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.  
**N/A**

- 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.
- There will be one class of members. Individuals will register to become members and will receive information from the Faith and Freedom Coalition. Voting for all purposes will remain solely vested in the Board of Directors.**

- 8** Explain how your organization's assets will be distributed on dissolution.
- Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located.**

**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.)

**The organization currently enjoys space provided free-of-charge; however, as money becomes available, the Faith and Freedom Coalition foresees leasing property. The details of the lease will be handled prospectively.**

- 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.



**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 . . . . .					\$1,000,000
2 Gross contributions, gifts, etc. . . . .					\$ 0
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) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .					\$1,000,000
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					\$250,000
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. . . . .					\$200,000
15 Interest . . . . .					
16 Occupancy . . . . .					\$50,000
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 .....
<b>Assets</b>		
1	Cash . . . . .	1 50,000
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
<b>Liabilities</b>		
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
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	Total liabilities and fund balances or net assets (add line 16 and line 17) . . . . .	18 50,000

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. ☐

# **User Fee for Exempt Organization Determination Letter Request**

➤ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only	OMB No. 1545-1798
	Control number
	Amount paid <b>750</b>
	User fee schedule

1 Name of organization <b>Faith and Freedom Coalition, Inc.</b>	2 Employer Identification Number <b>27 0182697</b>
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Caution. Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years
- Note. If you checked box 3a, you must complete the Certification below.

## **Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ➤ \_\_\_\_\_ Title ➤ \_\_\_\_\_

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ➤ \$750
- c ☐ Group exemption letters ➤ \$800

## **Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual updates.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

## **Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:TY:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here



**COLBY M. MAY, ESQ., P.C.**

ATTORNEY AT LAW

205 THIRD STREET, S.E.  
WASHINGTON, DC 20003

TELEPHONE NO.  
(202) 544-5171

TELECOPIER NO.  
(202) 544-5172

WRITER'S E-MAIL ADDRESS:  
[cmmay@maylawoffices.com](mailto:cmmay@maylawoffices.com)

**COLBY M. MAY** <sup>Δ</sup>

*Of Counsel:*  
RICHARD G. GAY \*  
JAMES M. HENDERSON, SR. +

Δ Also Admitted in VA  
\* Also Admitted in OH, WV  
+ Also Admitted in KY

July 2, 2009

**CERTIFIED MAIL**  
**7007 2560 0000 3337 1125**  
**RETURN RECEIPT REQUESTED**

Internal Revenue Service  
Exempt Organizations Division  
P. O. Box 192  
Covington, Kentucky 41012-0192

RE: Application for Recognition of Exemption (IRS Form 1024) for Faith and  
Freedom Coalition, Inc., a Georgia Nonprofit/Nonstock Corporation

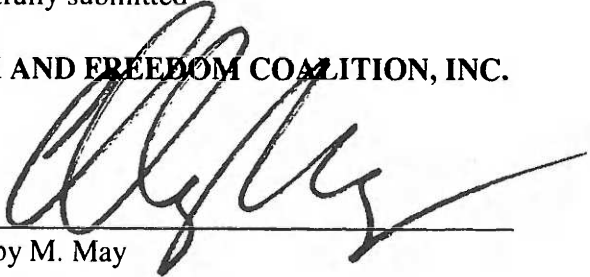
Dear Sir or Madam:

Enclosed for filing on behalf of Faith and Freedom Coalition, Inc., a nonprofit/nonstock Georgia corporation, is its Application for Recognition of Exemption, IRS Form 1024. The Corporation formally incorporated in May 2009 and is filing its Application for Exemption within the 15-month provision of the Services rules. IRS Form 8718 (User Fee for Exempt Organization Determination Letter Request), and a check in the amount of \$750 to cover the required filing fee, are also enclosed herewith.

If any questions should arise concerning this matter, kindly contact the undersigned directly.

Respectfully submitted

**FAITH AND FREEDOM COALITION, INC.**

By:   
Colby M. May  
Its Attorney

CMM:gmc  
enclosures

Attached Schedule to Part III, Line 11:

\$75,000 Direct Mail

\$75,000 Telephone/Communications

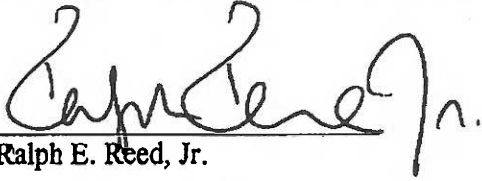
\$50,000 E-Mail/Electronic Communications

\$50,000 List Acquisition/Prospecting

Total: \$250,000

**Certification:**

**I hereby certify that the attached copies of the Articles of Incorporation and Bylaws of the Faith and Freedom Coalition are true and correct.**

  
Ralph E. Reed, Jr.

**ARTICLES OF INCORPORATION  
of  
FAITH AND FREEDOM COALITION, INC.**

**Article One**

The name of the Corporation is Faith and Freedom Coalition, Inc.

**Article Two**

The Corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

**Article Three**

The street address of the registered office is 3235 Satellite Blvd., Suite 575, Duluth, Georgia 30096. The registered agent at such address is Ralph E. Reed, Jr. The county of the registered office is Gwinnett County, Georgia.

**Article Four**

The name and address of the incorporator is:

Ralph E. Reed, Jr.  
3235 Satellite Blvd., Suite 575  
Duluth, Georgia 30096

**Article Five**

The corporation shall be permitted to have one class of members. The criteria and procedures for admission of members and the qualifications and rights of the members shall be as set forth in the By Laws, subject to the limitations of these Articles of Incorporation and the law. Members shall not be entitled to vote. Voting for all purposes shall rest in the Board of Directors except as expressly provided otherwise in these Articles of Incorporation or in the By Laws of the corporation.

**Article Six**

The corporation is organized and shall be operated exclusively as a nonprofit corporation for the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code, including, for such purposes, directly or indirectly accepting contributions or making expenditures for exempt functions, and for the making of distributions to organizations that qualify as exempt organizations under sections 501(c)(3) or 501(c)(4) of the Internal Revenue Code, or the corresponding section of any future federal tax code. The corporation shall not

accept directly or indirectly donations of anything of value from business corporations, or labor organizations. The corporation shall not engage in business activities as referenced in 11 CFR 114.10(c). So long as there is no violation of the foregoing, this Corporation may otherwise generally to do all things and transact all business which any person or individual may lawfully do so long as said things and transactions are not inconsistent with the rights and purposes of a nonprofit organization.

#### **Article Seven**

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set for the in Article Six hereof. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

#### **Article Eight**

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation.

This \_\_\_\_ day of May, 2009.

---

Ralph E. Reed, Jr.  
President and Chairman of the Board of  
Directors  
Incorporator

**BY LAWS**  
**OF**  
**FAITH AND FREEDOM COALITION, INC.**

**ARTICLE I**  
**NONPROFIT PURPOSES**

**SECTION 1.           IRC SECTION 501(c)(4) PURPOSES**

This Corporation is organized exclusively as a nonprofit corporation for the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code, including, for such purposes, directly or indirectly accepting contributions or making expenditures for exempt functions, and for the making of distributions to organizations that qualify as exempt organizations under sections 501(c)(3) or 501(c)(4) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**SECTION 2.           SPECIFIC OBJECTIVES AND PURPOSES**

The purpose of this Corporation shall be to promote the social welfare by educating, training, and activating people of faith and others who share time-honored values to be effective citizens. This shall include, but not be limited to, speaking out in the media and in the public arena, registering fellow citizens to vote and encouraging them to cast an informed ballot, contacting public officials to advocate sound public policy, and seeking the passage of legislation at the federal, state, and local level that protect the values of faith and freedom.

**ARTICLE II**  
**DIRECTORS**

**SECTION 1.           NUMBER**

The Corporation may have as many as seventeen (17) directors, who shall act as the Board of Directors.

**SECTION 2.           QUALIFICATIONS**

Directors shall be of the age of majority in the State of Georgia.



### **SECTION 3.            POWERS**

Subject to the provisions of the laws of this State and any limitations in the Articles of Incorporation and these By Laws relating to action required or permitted to be taken or approved by the members, if any, of this Corporation, the activities and affairs of this Corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors.

### **SECTION 4.            DUTIES**

It shall be the duty of the Directors to:

- A.     Perform any and all duties imposed on them collectively or individually by law, by the Articles of Incorporation, or by these By Laws;
- B.     Appoint and remove, employ and discharge, and, except as otherwise provided in these By Laws, prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the Corporation;
- C.     Supervise all officers, agents and employees of the Corporation to assure that their duties are performed properly;
- D.     Meet at such times and places as required by these By Laws; and,
- E.     Register their addresses with the Secretary of the Corporation, and notices of meetings mailed or telegraphed to them at such addresses shall be valid notice thereof.

### **SECTION 5.            TERM OF OFFICE**

Each Director shall hold office for a period of Three (3) years and until his or her successor is elected and qualifies.

### **SECTION 6.            COMPENSATION**

Directors shall serve without compensation, except that a reasonable fee may be paid to Directors for attending regular and special meetings of the Board. In addition, they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their duties.

#### **SECTION 7. PLACE OF MEETINGS**

Meetings shall be held at the principal office of the Corporation unless otherwise provided by the Board or at such other place as may be designated from time to time by resolution of the Board of Directors.

#### **SECTION 8. SPECIAL MEETINGS**

Special meetings of the Board of Directors may be called by the Chairperson of the Board, the President, the Vice President, the Secretary, by any two Directors, or, if different, by the persons specifically authorized under the laws of this State to call special meetings of the Board. Such meetings shall be held at the principal office of the Corporation or, if different, at the place designated by the person or persons calling the special meeting.

#### **SECTION 9. NOTICE OF MEETINGS**

Unless otherwise provided by the Articles of Incorporation, these By Laws, or provisions of law, the following provisions shall govern the giving of notice for meetings of the Board of Directors:

- A. Annual Meetings. No notice need be given of any annual meeting of the Board of Directors.
- B. Special Meetings. At least one week prior notice shall be given by the Secretary of the Corporation to each Director of each special meeting of the Board. Such notice may be oral or written, may be given personally, by first class mail, by telephone, or by facsimile machine, and shall state the place, date and time of the meeting and the matters proposed to be acted upon at the meeting. In the case of facsimile notification, the Director to be contacted shall acknowledge personal receipt of the facsimile notice by a return message or telephone call within twenty-four hours of the first facsimile transmission.
- C. Waiver of Notice. Whenever any notice of a meeting is required to be given to any Director of this Corporation under provisions of the Articles of Incorporation, these By Laws, or the law of this State, a waiver of notice in writing signed by the Director, whether before or after the time of the meeting, shall be equivalent to the giving of such notice.

## **SECTION 10. QUORUM FOR MEETINGS**

A quorum shall consist of one-half (1/2) of the members of the Board of Directors.

Except as otherwise provided under the Articles of Incorporation, these By Laws, or provisions of law, no business shall be considered by the Board at any meeting at which the required quorum is not present, and the only motion which the Chair shall entertain at such meeting is a motion to adjourn.

## **SECTION 11. MAJORITY ACTION AS BOARD ACTION**

Every act or decision done or made by a majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation, these By Laws, or provisions of law require a greater percentage or different voting rules for approval of a matter by the Board.

## **SECTION 12. CONDUCT OF MEETINGS**

Meetings of the Board of Directors shall be presided over by the Chairperson of the Board, or, if any such person has been so designated or, in his or her absence, by the President of the Corporation or, in his or her absence, by the Vice President of the Corporation or, in the absence of each of these persons, by a Chairperson chosen by a majority of the Directors present at the meeting. The Secretary of the Corporation shall act as secretary of all meetings of the Board, provided that, in his or her absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

Meetings shall be governed by Robert's Rules of Order, insofar as such rules are not inconsistent with or in conflict with the Articles of Incorporation, these By Laws, or with provisions of Georgia law.

## **SECTION 13. VACANCIES**

Vacancies on the Board of Directors shall exist (1) on the death, resignation or removal of any Director, and (2) whenever the number of authorized Directors is increased.

Any Director may resign effective upon giving written notice to the Chairperson of the Board, the President, the Secretary, or the Board of Directors, unless the notice specifies a later time for the effectiveness of such resignation. No Director may resign if the Corporation would then be

left without a duly elected Director or Directors in charge of its affairs, except upon notice to the Office of the Attorney General or other appropriate agency of this State.

Directors may be removed from office, with or without cause, as permitted by and in accordance with the laws of this State.

Unless otherwise prohibited by the Articles of Incorporation, these By Laws, or provisions of law, vacancies on the Board may be filled by approval of the Board of Directors. If the number of Directors then in office is less than a quorum, a vacancy on the Board may be filled by approval of a majority of the Directors then in office or by a sole remaining Director. A person elected to fill a vacancy on the Board shall hold office until the next election of the Board of Directors or until his or her death, resignation or removal from office.

#### **SECTION 14. NON-LIABILITY OF DIRECTORS**

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the Corporation.

#### **SECTION 15. INDEMNIFICATION BY CORPORATION OF DIRECTORS AND OFFICERS**

The Directors and officers of the Corporation shall be indemnified by the Corporation to the fullest extent permissible under the laws of this State.

#### **SECTION 16. INSURANCE FOR CORPORATION AGENTS**

Except as may be otherwise provided under provisions of law, the Board of Directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the Corporation (including a director, officer, employee or other agent of the Corporation) against liabilities asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the Corporation would have the power to indemnify the agent against such liability under the Articles of Incorporation, these By Laws, or provisions of law.

### **ARTICLE III**

## **OFFICERS**

### **SECTION 1. DESIGNATION OF OFFICERS**

The officers of the Corporation shall be a President, a Vice President, a Secretary, and a Treasurer. The Corporation may also have a Chairperson on the Board, one or more Vice Presidents, Assistant Secretaries, Assistant Treasurers, and other such officers with such titles as may be determined from time to time by the Board of Directors. An individual may hold more than one office, i.e., Secretary and Treasurer, except for the positions of President and Vice President, which shall be held singly.

### **SECTION 2. QUALIFICATIONS**

Any person may serve as officer of this Corporation.

### **SECTION 3. ELECTION AND TERM OF OFFICE**

Officers shall be elected by the Board of Directors, at any time, and each officer shall hold office until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

### **SECTION 4. REMOVAL AND RESIGNATION**

Any officer may be removed, either with or without cause, by the Board of Directors, at any time. Any officer may resign at any time by giving written notice to the Board of Directors or to the President or Secretary of the Corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the Corporation.

### **SECTION 5. VACANCIES**

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of President, such vacancy may be filled temporarily by appointment by the President until such time as the Board shall fill the vacancy. Vacancies occurring in offices of officers appointed at the discretion of the Board may or may not be filled as the Board shall determine.

### **SECTION 6. DUTIES OF PRESIDENT**

The President shall be the chief executive officer of the Corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the Corporation and the activities of the officers. He or she shall perform all duties incident to his or her office and such other duties as may be required by law, by the Articles of Incorporation, or by these By Laws, or which may be prescribed from time to time by the Board of Directors. Unless another person is specifically appointed as Chairperson of the Board of Directors, the President shall preside at all meetings of the Board of Directors and, if this Corporation has members, at all meetings of the members. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by these By Laws, he or she shall, in the name of the Corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments which may from time to time be authorized by the Board of Directors.

#### **SECTION 7. DUTIES OF VICE PRESIDENT**

In the absence of the President, or in the event of his or her inability or refusal to act, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions on, the President. The Vice President shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by these By Laws, or as may be prescribed by the Board of Directors.

#### **SECTION 8. DUTIES OF SECRETARY**

The Secretary shall:

- A. Certify and keep at the principal office of the Corporation the original, or a copy, of these By Laws as amended or otherwise altered to date;
- B. Keep at the principal office of the Corporation or at such other places as the Board may determine, a book of minutes of all meetings of the Directors, and, if applicable, meetings of committees of Directors and of members, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof;
- C. See that all notices are duly given in accordance with the provisions of these By Laws or as required by law;
- D. Be custodian of the records and of the seal of the Corporation and affix the seal, as authorized by law or the provisions of these By Laws, to duly executed documents of the corporation;

E. Keep at the principal office of the Corporation a membership book containing the name and address of each and any members, and, in the case where any membership has been terminated, he or she shall record such fact in the membership book together with the date on which such membership ceased;

F. Exhibit at all reasonable times to any director of the Corporation, or to his or her agent or attorney, on request therefor, the By Laws, the membership book, and the minutes of the proceedings of the Directors of the Corporation; and,

G. In general, perform all duties as may be required by law, by the Articles of Incorporation, or by these By Laws, or which may be assigned to him or her from time to time by the Board of Directors.

## **SECTION 9. DUTIES OF TREASURER**

The Treasurer shall:

A. Have charge and custody of, and be responsible for, all funds and securities of the Corporation, and deposit all such funds in the name of the Corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors;

B. Receive, and give receipt for, monies due and payable to the Corporation from any source whatsoever;

C. Disburse, or cause to be disbursed, the funds of the Corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements;

D. Keep and maintain adequate and correct accounts of the Corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses;

E. Exhibit at all reasonable times the books of account and financial records to any Director of the Corporation, or to his or her agent or attorney, on request therefor;

F. Render to the President and Directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the Corporation;

G. Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports; and,

H. In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the Corporation, or by these

By Laws, or which may be assigned to him or her from time to time by the Board of Directors.

## **SECTION 10.           COMPENSATION**

The salaries of the officers, if any, shall be fixed from time to time by resolution of the Board of Directors. In all cases, any salaries received by officers of this Corporation shall be reasonable and given in return for services actually rendered to or for the Corporation.

## **ARTICLE IV COMMITTEES**

### **SECTION 1.           EXECUTIVE COMMITTEE**

The Board of Directors may, by a majority vote of its members, designate an Executive Committee and may delegate to such committee the powers and authority of the Board in the management of the business and affairs of the Corporation, to the extent permitted, and except as may otherwise be provided, by provisions of law.

By a majority vote of its members, the Board may at any time revoke or modify any or all of the Executive Committee authority so delegated, increase or decrease, but not below two (2), the number of the members of the Executive Committee, and fill vacancies on the Executive Committee from the members of the Board. The Executive Committee shall keep regular minutes of its proceedings, cause them to be filed with the corporate records, and report the same to the Board from time to time as the Board may require.

### **SECTION 2.           OTHER COMMITTEES**

The Corporation shall have such other committees as may from time to time be designated by resolution of the Board of Directors. These committees may consist of persons who are not also members of the Board and shall act in an advisory capacity to the Board.

### **SECTION 3.           MEETINGS AND ACTION OF COMMITTEES**

Meetings and action of committees shall be governed by, noticed, held and taken in accordance with the provisions of these By Laws concerning meetings of the Board of Directors, with such changes in the context of such By Law provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular and special meetings of committees may be fixed by resolution of the Board of Directors or



by the committee. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these By Laws.

## **ARTICLE V**

### **EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS**

#### **SECTION 1. EXECUTION OF INSTRUMENTS**

The Board of Directors, except as otherwise provided in these By Laws, may by resolution authorize any officer or agent of the Corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

#### **SECTION 2. CHECKS AND NOTES**

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the Corporation shall be signed by the Treasurer and countersigned by the President of the Corporation.

#### **SECTION 3. DEPOSITS**

All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

#### **SECTION 4. GIFTS**

The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the nonprofit purposes of this Corporation.

## **ARTICLE VI OFFICES**

### **SECTION 1. PRINCIPAL OFFICE**

The principal office of the Corporation is located in Duluth, Gwinnett County, State of Georgia.

### **SECTION 2. CHANGE OF ADDRESS**

The designation of the city or state of the Corporation's principal office may be changed by amendment of these By Laws. The Board of Directors may change the principal office from one location to another within the named city by noting the changed address and effective date below, and such changes of address shall not be deemed, nor require, an amendment of these By Laws:

\_\_\_\_\_ Dated: \_\_\_\_\_, 20

\_\_\_\_\_ Dated: \_\_\_\_\_, 20

\_\_\_\_\_ Dated: \_\_\_\_\_, 20

### **SECTION 3. OTHER OFFICES**

The Corporation may also have offices at such other places, within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the Board of Directors may, from time to time, designate.

## **ARTICLE VII CORPORATE RECORDS, REPORTS AND SEAL**

### **SECTION 1. MAINTENANCE OF CORPORATE RECORDS**

The Corporation shall keep at its principal office:

A. Minutes of all meetings of Directors, committees of the Board and, if this Corporation has members, of all meetings of members, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given, and the names of those present and the proceedings thereof;

B. Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses; and

C. A record of its members, if any, indicating their names and addresses and, if applicable, the class of membership held by each member and the termination date of any membership; and,

D. A copy of the Corporation's Articles of Incorporation and By Laws, as amended to date, which shall be open to inspection by the members, if any, of the Corporation at all reasonable times during office hours.

## **SECTION 2. CORPORATE SEAL**

The Board of Directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the Corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

## **SECTION 3. DIRECTORS' INSPECTION RIGHTS**

Every Director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the Corporation and shall have such other rights to inspect the books, records and properties of this Corporation as may be required under the Articles of Incorporation, other provisions of these By Laws, and provisions of law.

## **SECTION 4. RIGHT TO COPY AND MAKE EXTRACTS**

Any inspection under the provisions of this Article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

## **SECTION 5. PERIODIC REPORT**

The Board shall cause any annual or periodic report required under law to be prepared and delivered to an office of this State or to the members, if any, of this Corporation, to be so prepared and delivered within the time limits set by law.

**ARTICLE VIII**  
**IRC 501(c)(4) TAX EXEMPTION PROVISIONS**

**SECTION 1.           LIMITATIONS ON ACTIVITIES**

Notwithstanding any other provisions of these By Laws, this Corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(4) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

**SECTION 2.           PROHIBITION AGAINST PRIVATE INUREMENT**

No part of the net earnings of this Corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.

**SECTION 3.           DISTRIBUTION OF ASSETS**

Upon the dissolution of this Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation shall be distributed for one or more exempt purposes within the meaning of Sections 501(c)(3) or 501(c)(4) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose. Such distribution shall be made in accordance with all applicable provisions of the laws of this State.

**SECTION 4.           PRIVATE FOUNDATION REQUIREMENTS AND RESTRICTIONS**

In any taxable year in which this Corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation (1) shall distribute its income for said period at such time and manner as not to subject it to tax under Section 4942 of the Internal Revenue Code; (2) shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; (3) shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; (4) shall not make any investments in such manner as to subject the Corporation to tax under Section 4944 of the Internal Revenue Code; and (5) shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

**ARTICLE IX  
AMENDMENT OF BY LAWS**

**SECTION 1.           AMENDMENT**

Subject to the power of the members, if any, of this Corporation to adopt, amend or repeal the By Laws of this Corporation and except as may otherwise be specified under provisions of law, these By Laws, or any of them, may be altered, amended, or repealed and new By Laws adopted by approval of the Board of Directors.

**ARTICLE X  
CONSTRUCTION AND TERMS**

If there is any conflict between the provisions of these By Laws and the Articles of Incorporation of this Corporation, the provisions of the Articles of Incorporation shall govern.

Should any of the provisions or portions of these By Laws be held unenforceable or invalid for any reason, the remaining provisions and portions of these By Laws shall be unaffected by such holding.

All references in these By Laws to the Articles of Incorporation shall be to the Articles of Incorporation, Articles of Organization, Certificate of Incorporation, Organizational Charter, Corporate Charter, or other founding document of this Corporation filed with an office of this State and used to establish the legal existence of this Corporation.

All references in these By Laws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.

**ADOPTION OF BY LAWS**

We, the undersigned, are all of the initial Directors or incorporators of this Corporation, and we consent to, and hereby do, adopt the foregoing By Laws, consisting of fourteen (14) preceding pages, as the By Laws of this Corporation.

Dated: \_\_\_\_\_

(signatures on following page)

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Ralph E. Reed, Jr.  
3235 Satellite Blvd., Suite 575  
Duluth, Georgia 30096  
President and Chairman of the Board of Directors

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Steve Scheffler  
1939 Office Park Rd.  
Suite 115  
West Des Moines, IA 50265

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Sadie Fields  
8975 Roswell Road  
Atlanta, GA. 30350