



---

*Advocating for Life, Faith, and Freedom in the Public Square*

To: Chairman David Camp U.S. House Ways and Means Committee  
From: Chris Long, President of Ohio Christian Alliance

Subject: Timeline of OCA Ed fund process of application for tax-exempt status from February 8<sup>th</sup> 2011- February 21<sup>st</sup> 2012.

The Ohio Christian Alliance submits this material for the purpose of providing members of Congress and the U.S. House Ways and Means Committee with information that may help them in their ongoing investigation of the IRS handling of tax-exempt applications during the period of 2010-2012. The timeline provided in this report details the process with dates and specifics of the Ohio Christian Alliance application process for tax-exempt determination 1023 request. OCA has been organized since 1991, and has acted as a C4 advocacy organization. Many of our activities over the years were C3 oriented projects; we thought it only prudent that we would file for a C3 educational trust to benefit our contributors who would then be entitled to a tax deduction for their contribution to the OCA ED fund. As we listed in our application, the ED fund would be involved in non-partisan voter registration efforts, in churches and community groups. We would also provide educational materials and host conferences and seminars for educational purposes.

OCA hired Bopp Coleson and Bostrom Attorneys at law out of Terre Haute Indiana to file our 1023 application. Below is a timeline of our filing, along with an excerpt of questions that were subsequently submitted to the office of OCA, to address within a time-window of 21 days from December 9<sup>th</sup>- December 30<sup>th</sup>, 2011. The letter was dated December 9<sup>th</sup> but was received in the OCA office on December 12<sup>th</sup>, giving us 18 days to respond and that during the Holiday season. Our application was filed on February 8<sup>th</sup>, 2011. A letter from the IRS indicating that they had received our application and that it was being assigned to a special agent was dated March 17<sup>th</sup>, 2011. The letter indicated that we could expect a response within 90 days. Month after month passed, with no response from the IRS. We then became curious and asked our attorneys whether this was a normal procedure. They too were surprised by the length of time the application was taking.

For nine months we heard nothing, and then on December 12<sup>th</sup>, we received a letter dated December 9<sup>th</sup> that was tantamount to a demand letter, indicating that if we did not respond to the six additional questions by December 30<sup>th</sup>, 2011, they would then assume that we no longer wish for them to consider our application for exemption and would consequently close our case. As result, they stated they would treat us as a taxable entity, they also indicated that if they received the application after December 30<sup>th</sup>, then they would require us to file for a new application. Thankfully our attorneys were available in mid-December and were able to expeditiously return an answer to the IRS. OCA did receive a letter of determination for its C3 dated February 1<sup>st</sup>, 2012, nearly thirteen months since our original filing.

Time line of events of the OCA ED Fund filing:

- February 8, 2011 The filing of the Ohio Christian Alliance Educational Fund form 1023 Application for Recognition of Exemption was submitted.
- March 17, 2011 A letter was sent from the IRS stating that the 1023 application was received and that 'you can expect to be contacted within approximately 90 days from the date of this notice.'
- From March 17<sup>th</sup> 2011-December 9<sup>th</sup> 2011 There was no contact from the IRS.
- December 9, 2011 A letter was sent from the IRS requiring "additional information" with response due date of December 30, 2011. Stated "If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application."
- December 23<sup>rd</sup> 2011 OCA submitted its response to the IRS to the additional questions.
- February 21, 2012 Letter of determination received. It was nearly 13 months from the time of our filing of the application until the date on which we received the notification of our determination letter for the OCA Ed Fund.

**Here are two of the six questions in which the special agent requested additional information from OCA of the filing of the application which caused us to wonder the purpose behind the questions.**

1. *"The narrative indicates that the organization 'opposes anti-Christian bigotry and defends the rights of Christians'. Please describe how the organization achieves this purpose. For example, will the organization engage in legal action against activity the organization interprets as Christian bigotry, or are the actions of the organization against anti-Christian bigotry more accurately classified as educational in nature. If the organization has engaged in such activity, please describe the actions taken by the organization. Otherwise, please describe the type of action the organization may take to address anti-Christian bigotry."*
2. *"Please supply a chronology and complete description of all activities of your organization since the date of your formation on April 29, 2010, as well as those activities planned for the next 12 months."*

We have two questions we would like to have entertained:

- 1) Was the 13 months a reasonable amount of time for application, or was OCA ED fund put through an additional level of review for the processing of our application?
- 2) How were other organizations, similar to the mission of OCA ED fund, processed during the same time period?

We appreciate Chairman Camp and the members of the U.S. House Way and Means Committee for receiving our report and taking the time to investigate this matter. OCA submits this material for the purpose of providing actual testimony by an organization that had its tax-exempt application in process during the time in question, in which additional scrutiny by some IRS agents was applied to certain applicants solely based upon their representation of conservative interests.