Application Identification Sheet

TEDS Case Number: EO-2011346-000287
Employer Identification Number: 45-2372415
Opening Document Locator Number: 17053-336-34302-1
Form: 1023
Organization Name: WYOMING POLICY INSTITUTE

Please include a copy of this Application Identification Sheet with any additional correspondence or documents you may submit related to your application. This Application Identification Sheet will enable us to associate the additional correspondence or documents with your application case file quickly and accurately, to facilitate processing of your application.

Please do NOT send a copy of this Application Identification Sheet with a new application. To do so would delay processing of the new application.

Please send any additional correspondence or documents related to your application, along with a copy of this Application Identification Sheet, to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

*EO-2011346-000287*
Internal Revenue Service
Exempt Organizations
P.O. Box 12192
Covington, KY 41012-0192

RE: Additional Information Requested

Ms. Ng:

We received your request for additional information on May 14, 2013 and have provided specific responses to your inquiries below. Under penalties of perjury, I declare that I have examined this information, including enclosed 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.

Inquiry #1:
Our Form 1023 stated that we will conduct get-out-the-vote drives and voter registration drives. However, upon further research, Wyoming State Statute 22-3-104 (h) states:

An applicant may register to vote in person:
   (i) In his proper polling place at any election specified in W.S. 22-2-101; or
   (ii) In the office of the county clerk or city clerk in the principal office building of the county or city in the presence of the registry agent.

Therefore, actual registration cannot take place. However, a get-out-the-vote drive can be done and will comply with 501c(3) rules. We have designed a business card (sample design is below) that our staff plans to pass out to the masses during election seasons. Places we have thought about doing this would include trade shows, bus stations, the public library, college campuses and other public gathers. We do not plan on asking any questions or answering any questions about specific candidates or issues, only reminding people to fulfill their civic duty to vote. As you can see, the card states the State Secretary of State website where a polling location can be found based on their home address, the voter qualifications as well as spaces to write in their selected candidate. We believe this will encourage voters to know what is expected for registration as well as know where to go.
Inquiry #2:
When we filed our Form 1023 application in November 2011, we had a specific grant opportunity to create, publish and distribute a citizen voter guide, which describes the various state and local offices in Wyoming and the duties and responsibilities of those who are elected. However, after waiting 19 months for IRS approval, that specific grant opportunity is no longer available to us.

Inquiry #3:
Two examples of work by volunteers on our activities is attached, additional examples can be found on our website, which has been up, and running since our application date and is annotated on our Form 1023 application. The web address is www.WyomingPolicy.org.

Please feel free to contact us for additional questions or needed clarification. The organizational director, who has spoken several times to you, is always available. Please contact us at (307) 286-3411.

Respectfully Submitted,

[Signature]

JANIE O. WHITE
Executive Director

Enclosed:
Two Examples of Publication

P.O. BOX 2325 CHEYENNE, WY 82003 (307) 286-3411
www.WyomingPolicy.org
How the Legislature Works

Comprised of 90 elected officials (60 in House/30 in Senate), Wyoming is one of the few states to have a true part-time legislature with Citizen representation. This means our Legislators do not have individual staff or official offices. They have a desk on the legislature floor where they do all their work for all to see. We imagine this may feel like being in a fishbowl. Except for the short periods of time in the annual legislative session, legislators can be contacted at their home or place of business.

The Wyoming Legislature operates either in a 20 day session (even years) or 40 day session (odd years) where citizens can watch or participate in committee meetings debates. Legislators are divided into specific Committees that benefit or watch state resources. These Committees meet at various times throughout the year outside of the annual session times. The public is encouraged to attend these meetings where dates and agendas can be found on the legislative website.

The 20 day session is dedicated to Budgetary issues so bills that are non-budgetary issues need 2/3 of majority votes in both the Senate and House to be referred to Committees for debate and discussion before advancing to the entire legislative body.

At the beginning of each legislative term, new leadership is elected:

- Speaker of the House:
  Appoints committees; assigns bills to standing committees; presides during session; determines whether to appoint conference committees and designates membership; handles administrative functions of the House.

- Speaker Pro-temp:
  Performs duties of the Speaker in the Speaker's absence.

- Majority Floor Leader:
  Offers formal motions necessary for the conduct of legislative business; in consultation with the Speaker, directs activities on the floor and regulates daily scheduling including order of bills considered in Committee of the Whole.

- Minority Floor Leader:
  Directs activities of the minority party on the floor and serves as spokesman for minority party.

- Majority and Minority Whip:
  Assists the floor leader, ensures that party members are present on the floor to speak or vote on important measures.

- Majority and Minority Caucus Chairman:
  Directs party caucus meetings.

- President of the Senate:
  Appoints committees; assigns bills to standing committees; presides during session; determines whether to appoint conference committees and designates membership; handles administrative functions of the Senate.

- Vice President:
  Performs duties of the President in the President's absence.

- Majority Floor Leader:
  Offers formal motions necessary for the conduct of legislative business; in consultation with the President, directs activities on the floor and regulates daily scheduling.

- Minority Floor Leader:
  Directs activities of the minority party on the floor and serves as spokesman for minority party.

- Majority and Minority Whip:
  Assists the floor leader, ensures that party members are present on the floor to speak or vote on important measures.

- Majority and Minority Caucus Chairman:
  Directs party caucus meetings.
Myth vs. FACT

**MYTH**
If we don’t build a health insurance exchange, the federal government will do it for us.

**FACT**
We don’t know if that will happen. While Congress supplied funding for the states to set up health insurance exchanges, it did not provide the U.S. Department of Health and Human Services with resources to establish a federal exchange in each state that refuses to start its own program. Congress also did not anticipate state resistance to state insurance exchanges and, as a result, the federal government will likely not be ready to implement the systems by the deadlines.

Make no mistake: a state exchange is a federal exchange. While a state exchange would be run by a state-appointed board, the federal government would, through its rules, dictate virtually all aspects of how the exchange operates. Moreover, if the state wants to modify how the exchange operates, it would need to seek permission. If the federal government wants to end participation of a certain provider, it would be able to do so, simply by amending its rules to achieve its goals. In short, a so-called “state” exchange is merely the vehicle to implement a national health care plan.

The deadlines are a moving target. Recently, the federal government moved the deadline to apply for an exchange startup grant. The new deadline to apply for a grant is June 29, 2012. Clearly, the federal government believes it is possible to apply for a grant to start an exchange and still have the exchange operational by the real deadline of October 1, 2013. Furthermore, some state legislatures are not even in session this year. For example, the Texas Legislature won’t convene until 2013.

We don’t know what the Supreme Court will decide. Many other aspects of PPACA are facing court scrutiny as well. Additionally, the court is hearing three days of arguments in March, and on one of those days, the court will quiz lawyers on both sides on the issue of severability—whether the entire law can be struck down if the individual mandate is rejected. The entire law may be struck or individual portions. Additionally, should the court uphold the law, there will still be legal challenges.

A state exchange lets Wyoming assume control over its own destiny.

We must act this legislative session or we’ll miss the deadlines to have an exchange up and running.

The Supreme Court case only addresses the individual mandate, so the exchanges will move forward regardless of the court’s ruling.
By waiting for the Supreme Court ruling, Wyoming will jeopardize its opportunity to implement a state-based exchange.

States can implement their own exchanges at just about any time. PPACA and its companion rules by HHS allow states to choose to adopt a health insurance exchange at a later time. A state whose exchange is operated by the federal government can, at its discretion, choose to implement a state-run exchange. This can happen at any time in the future.

The reverse is also true. If Wyoming does create an exchange, insurers will lose their jobs. The creation of an exchange merely accelerates and facilitates the inevitability of this occurrence.

Without a state exchange, Wyoming won’t be able to access the tax credits and subsidies available through the PPACA.

That issue is still up in the air. While the language of PPACA is clear that only state exchanges qualify for tax credits or subsidies, the Obama administration and the IRS are drafting rules that would qualify federally run exchanges. Even so, federal subsidies and credits for exchanges will mean higher taxes to pay for the giveaways. For every $1 a state receives from the federal government, it tends to raise its own future taxes between $0.33 and $0.42s.

PPACA aside, an exchange is still a good, free market idea.

There is nothing free market about exchanges. The exchange mandates of what must be included in an insurance plan reduce the choice of coverage so that price is the only measure on which plans compete. Moreover, there already exists private-sector exchanges operating in Oregon that allow users to compare insurance policies. The state doesn’t need to create a new bureaucracy for a service already provided by the private sector.

Are insurance companies for or against this?

A lot of pressure could be coming from large insurance carriers. The reason the insurance carriers want an exchange is because there are hundreds of billions of dollars coming their way and the exchange is the key. The exchanges are what will be used to disburse federal subsidies to the insurance companies; so they are looking to pocket money from federal deficit spending. There is no conservative case for creating a health insurance exchange.

Won’t this help employees get their own insurance?

It is believed that exchanges would allow individual employees to buy insurance on an individual market so they will have portable insurance they can take between jobs. This is already available through a tax code called ‘Health Reimbursement Arrangements’, which allow employees to take tax free money from their employers and purchase insurance from an individual market.

We often hear the argument that if we don’t do this then we could lose money, the feds can take away our Medicaid dollars and we can’t afford that.

We’ve not heard that threat in any other states. Right now the feds are bending over backwards to try to get states to do the heavy lifting for them. But if that is the threat, that just shows you their position; they do not have the resources to set up the exchanges. If you create an exchange, the funding runs out 2014, look to Oregon as an example for how they will fund it with a premium tax to operate the exchange. Medicaid is a good example of all of this.

*Courtesy Idaho Freedom Foundation

[1] Patient Protection and Affordable Care Act; Establishment of Exchanges and Qualified Health Plans. 45 CFR Parts 155 and 156.


[4] Ibid.

Date: May 10, 2013

Employer Identification Number: 45-2372415
Person to Contact – Group #: Faye Ng - 7826
ID# 0203259
Contact Telephone Numbers: 513-263-3699 Phone
859-669-3783 Fax
Response Due Date: May 31, 2013

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 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 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
• 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,

[Signature]

Faye Ng
Exempt Organizations Specialist

Enclosure: Information Request
Application Identification Sheet

Letter 1312 (Rev. 05-2011)
Additional Information Requested:

1. You indicated in your Form 1023 that you will conduct get-out-the-vote drives, voter registration drives. With regards to these activities provide the following information:

   a. Describe your voter registration and get-out-the-vote drives, including when and where you conduct(ed) these activities and who on behalf of your organization conducts these activities.

   b. Do you attempt to ascertain potential voters’ views on issues and candidates prior to registering them to vote? Explain in detail, including the types of questions you ask.

   c. Provide copies of all materials you distribute with regards to your voter registration and get-out-the-vote drives, including but not limited to flyers promoting your drives, pamphlets, brochures, and other materials.

2. You indicated in your Form 1023 that you and that you will publish voter education guides. Provide the following information with regards to this activity:

   a. Describe the information you include in your voter education guides.

   b. Describe the target recipients of your voter education guides.

   c. Which geographic areas do you distribute your voter education guides in?

   d. Do you publish your voter education guides to coincide with the timing of an upcoming election? Please explain.

   e. Do you distribute your voter education guides in areas with upcoming elections?

   f. Provide copies of all voter education guides you’ve published or distributed, whether online or in person.

3. Please submit a representative sample of any publications you have created to date demonstrating the educational content of your publications, and not otherwise provided in response to the questions above.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:
Internal Revenue Service
Exempt Organizations
P. O. Box 12192
Covington, KY 41012-0192

Street Address for Delivery Service:
Internal Revenue Service
Exempt Organizations
201 Rivercenter Blvd
ATTN: Extracting Stop 312
Covington, KY 41011