

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508 - Room 4-522
Cincinnati, Ohio 45201**

Date: August 26, 2010

Transforming Campus Ministries
c/o Gregory Fairrow
1115 Chamberlain Dr.
Iowa City, IA 52240-2955

Employer Identification Number:
27-2841122

Person to Contact – Group #:
Cara D. Franczak - 7827
ID# 0203070

Contact Telephone Numbers:
513-263-3673 Phone
513-263-4488 Fax

Response Due Date:
September 16, 2010

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 enclosure 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.

To facilitate processing of your application, **please attach a copy of this letter to your response.** This will enable us to quickly and accurately associate the additional documents with your case file.

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.

In addition, if you do not 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 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,



Cara D. Franczak, Revenue Agent
Exempt Organizations Specialist

Enclosure: Information Request

Letter 1312 (TEDS)

Additional Information Requested:

1. You indicated that the Executive Director is compensated. How was their compensation determined? What sources were consulted to ensure that the amount is fair and reasonable? What qualifications do they possess for this position? What duties are required for their compensation? Who voted on the compensation amount? Please provide a copy of the Board meeting minutes where this decision was discussed and determined.
2. What is the source of the income reported on line 9 of page 9?
3. Explain the travel expenses that you reported.
4. What exactly does this organization do to accomplish their mission?
5. We visited your website. Please address the following:
 - a. Are books sold online through your site?
 - b. The links that go to where books can be purchased should be removed from your site as these links promote for-profit sites. Please remove the links and provide a statement indicating they have been removed. (The statement that all the books are available through customary outlets is fine, just the actual links should be removed)
 - c. Are there any fees associated to your workshops or presentations? If so, provide a schedule of the fees you charge.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Cara D. Franczak
Room 4-522
Group 7827

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Cara D. Franczak
Room 4-522
Group 7827

September 7, 2010

Internal Revenue Service
Exempt Organizations
ATT: Cara D. Franczak
Room 4-522
Group 7827
P.O. Box 2508
Cincinnati, OH 45201

Dear Ms. Franczak:

Per your letter dated August 26, 2010, here is the additional information you requested regarding Transforming Campus Ministries' application for exemption:

1. The Executive Director serves as the primary leader of Transforming Campus Ministries. His primary activities include promoting campus ministry by speaking at conferences, retreats, and conventions and helping local churches start new campus ministries and expand/improve existing campus ministries by leading training workshops and providing consultation and coaching. He also participates in fundraising activities to help support Transforming Campus Ministries. The Executive Director is an ordained minister with significant experience as a campus pastor who most recently served in a similar national campus missionary role, without fundraising responsibilities, with the World Mission department of the Lutheran Church-Missouri Synod (LCMS). His salary as Transforming Campus Ministries' Executive Director was approved by its board of directors on June 28, 2010 – a copy of the meeting minutes is enclosed – and it is approximately equal to the salary he previously received from the LCMS, which was/is based on LCMS salary guidelines.
2. The source of the income reported on line 9 of page 9 is fees for services performed; specifically, fees for participants to attend training workshops and receive consultation and coaching services.
3. The Executive Director's speaking, training, and fundraising activities as described in reply 1 above and his own continuing education require him to travel throughout the United States. His travel expenses include transportation, lodging, and meals.
4. As noted in the reply 1 above, Transforming Campus Ministries accomplishes its mission by promoting the importance of and need for campus ministries via presentations and increasing the number and effectiveness of campus ministries via training workshops, consultation, and coaching. Regarding the latter, Transforming Campus Ministries

teaches pastors, other church workers, and other church leaders how to establish positive, mutually-beneficial relationships with college/university leaders, better understand today's college students, and develop and implement strategic plans to help meet students' needs as identified by the college/university and the church.

5. Regarding Transforming Campus Ministries website:
 - a. Books are not sold online through its website
 - b. The links to websites where recommended books can be purchased have been removed
 - c. Fees associated with presentations and workshops are currently as follows:
 - i. Presentations
 - Presenter's travel expenses (e.g. transportation, lodging, and meals)
 - No presentation fee is required
 - ii. Workshops
 - Workshop leader's travel expenses (e.g. transportation, lodging, and meals)
 - Workshop fee not to exceed \$1,500 per day

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 related to the request for the information, and such facts are true, correct, and complete.

Sincerely,



Rev. Gregory L. Fairow, Executive Director
Transforming Campus Ministries
1115 Chamberlain Dr.
Iowa City, IA 52240
(319) 351-5262

Encl.

Minutes – Transforming Campus Ministries Call – June 28, 2010

Participants

- Bruce Wurdeman
- Greg Suckow
- Bill Hoyt
- Greg Fairrow

The meeting was held via conference call beginning at 10 a.m. (CDT) Greg Fairrow opened with prayer. Bruce Wurdeman called the meeting to order.

Agenda Items

Approval of Form 1023 –Greg Fairrow had filled out all but one section of IRS Form 1023, which allows for tax-exempt status. Bill Hoyt moved that the form be approved by voice vote. This motion was seconded by Greg Suckow. The IRS Form 1023 was approved unanimously by voice vote..

Election of Executive Director – Bill Hoyt moved that Greg Fairrow be elected as the Executive Director of Transforming Campus Ministries. This was seconded by Greg Suckow. The motion passed by unanimous voice vote:

Salary for Executive Director – Salary for the Executive Director was discussed. The board can set the figure and then that number may or may not be met, dependent on income. The board may also review the salary at any time by putting it on the agenda for upcoming meetings. The projected salary for the remainder of 2010 is \$17,500 which is based on funds currently being held by Our Redeemer Lutheran Church in Iowa City. Greg Fairrow's previous salary with World Mission was \$75,000 annually. Greg Suckow moved that the Executive Director's initial salary be set at \$75,000 annually. This was seconded by Bill Hoyt. The motion passed by unanimous voice vote. The annually salary of \$75,000 will be included in the finalized Form 1023 which will be submitted to the IRS.

Bruce Wurdeman moved to adjourn the meeting and also closed with prayer.

The meeting adjourned at approximately 10:30 a.m. No future date has been selected for the next meeting/conference call.

Respectfully submitted by Greg Suckow, Secretary/Interim Treasurer, Transforming Campus Ministries