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May 3, 2012

Honorable Douglas H. Shulman
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Shulman:

I am writing regarding the multitude of reports in recent months that have publicized the IRS targeting certain applicants for tax-exempt organization status. In particular, it has come to my attention that the IRS has engaged in extensive correspondence and document requests with specific types of IRC §501(c)(4) applicants. These correspondence audits have spanned over the course of years, effectively stalling the tax-exempt status applications in question. Indeed, media reports have suggested that the scope of these inquiries is unprecedented and that such inquiries have been limited to Tea Party groups seeking tax-exempt status. Prompted by these same concerns, Oversight Subcommittee Chairman Boustany recently sent you a letter requesting additional information on about the tax-exempt sector generally, and the IRS' review of IRC §501(c)(4) applications. Unfortunately, the IRS response to this inquiry was insufficient to assuage the Committee's concerns.

As Chairman of the Committee on Ways and Means, I have an obligation to conduct oversight of the IRS and its enforcement of our country's tax laws. It is especially important that the Committee ensure that our country's tax laws are being administered in a fair and impartial manner, without regard to the political leanings of the taxpayer involved. The purpose of this letter is to request access to returns and return information to designated Ways and Means staff members who are investigating these matters. To this end, pursuant to IRC §6103(f)(1) and (f)(4), please provide the following returns and return information related to the IRS review of IRC §501(c)(4) organizations seeking tax-exempt status no later than May 18, 2012.

1. Provide all applications seeking IRC §501(c)(4) status received by the IRS in the 2010 and 2011 tax years, along with files and correspondence related to the consideration and approval of such status.

DEFINITIONS OF TERMS

1. The term "record" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, interoffice and intra office communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and work sheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A record bearing any notation not a part of the original text is to be considered a separate record, including (but not limited to) the following IRS information systems: Audit Information Management System (AIMS) information, Examination Returns Control System (ERCS) entries, Integrated Data Retrieval System (IDRS) entries, Automated Collection System (ACS) entries, Transcript Delivery System (TDS) requests, for the five taxpayers and donee organizations currently under gift tax examination. A draft or non-identical copy is a separate record within the meaning of this term.
2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether face-to-face, in a meeting, by telephone, mail, telexes, discussions, releases, personal delivery, or otherwise.
3. The term "relating" with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is in any manner whatsoever pertinent to that subject.

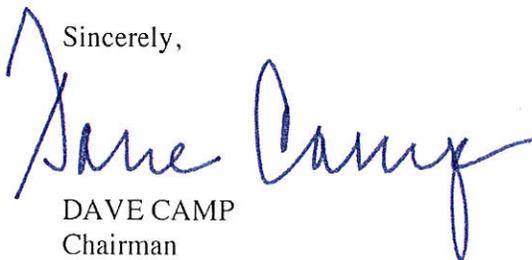
- a. These files should include, but not be limited to:
- i. The entity's application for tax exempt status,
 - ii. Correspondence sent by the IRS relating to the application,
 - iii. Correspondence sent by the taxpayer in response to IRS inquiries,
 - iv. Internal IRS records or communications relating to the applicant in question (this should include email, handwritten notes, and written memoranda),
 - v. Determination letters sent to taxpayers upon approval or denial of tax-exemption. Please identify tax-exempt determinations that remain pending as of the date of your response.

Please note that, for purposes of responding to this request, the terms "records," "communication," "relating," should be interpreted consistent with the attached *Definitions of Terms*.

In accordance with IRC §6103(f)(4), this information is to be provided to Jennifer Safavian, Jen Acuña Gordon, Chris Armstrong, and Harold Hancock, staff members of the House Ways and Means Committee, who are designated as my agents to receive such returns and return information.

This document is a record of the Committee on Ways and Means ("Committee") and is entrusted to the Internal Revenue Service for your use only in handling this matter. Additionally, any documents created by the Internal Revenue Service in connection with a response to this Committee document, including (but not limited to) any replies to the Committee, are records of the Committee and shall be segregated from agency records and remain subject to the control of the Committee. Accordingly, the aforementioned documents are not "agency records" for purposes of the Freedom of Information Act. Absent explicit Committee authorization, access to this document and any responsive documents shall be limited to Internal Revenue Service personnel who need such access for the purposes of providing information or assistance to the Committee.

Sincerely,



DAVE CAMP
Chairman

Attachment