











**Recommendation 8:** Recommend to IRS Chief Counsel and the Department of the Treasury that guidance on how to measure the “primary activity” of I.R.C. § 501(c)(4) social welfare organizations be included for consideration in the Department of the Treasury Priority Guidance Plan.

**Corrective Action:** We will share this recommendation with the IRS Chief Counsel and Treasury Office of Tax Policy.

**Implementation Date:** May 3, 2013

**Responsible Official:** Acting Commissioner, Tax Exempt and Government Entities

EMBARGOED UNTIL MAY 17, 2013 AT 9:00 AM