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September 21, 2012

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

Dear Commissioner Shulman:

As you know, the Committee on Ways and Means Subcommittee on Oversight has held two hearings in its series to examine the administration of the tax laws governing the tax-exempt sector. I am writing to follow-up on the most recent hearing, which focused on public charities, by requesting a confidential briefing for certain designated staff regarding information that may be covered by 26 USC § 6103.

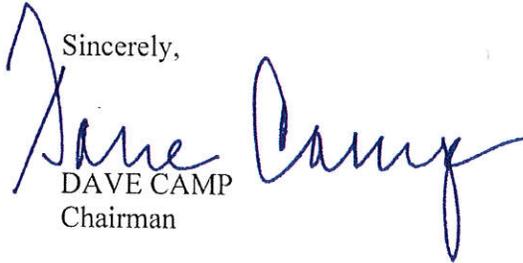
At the July 25, 2012 hearing, Subcommittee Chairman Charles Boustany asked Deputy Administrator Steve Miller if he could identify "red flags" that might prompt an IRS auditor to subject a public charity to closer scrutiny. Deputy Administrator Miller declined to answer, in part, because of the public forum in which the question was posed. The answer to the question is nonetheless important for a more complete understanding how public charities and the IRS interact with the law governing this sector. To this end, I request that the IRS provide a briefing to the following staff of the Committee on Ways and Means to address with particularity the issues raised by Chairman Boustany's question: Mark Epley, Chris Armstrong, Jennifer Acuña and Harold Hancock.

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.

Thank you in advance for arranging this briefing. If you have any questions, please contact Mark Epley at 202-225-5522.

Sincerely,

A handwritten signature in blue ink that reads "Dave Camp". The signature is written in a cursive style with a large initial "D" and a long, sweeping tail on the "y".

DAVE CAMP
Chairman