

MEMORANDUM

May 22, 2013

TO: Members of the United States Senate
Members of the House of Representatives

FROM: Brian S. Brown
President, National Organization for Marriage (NOM)

RE: IRS Release of Confidential Tax Return To Group Headed By President Obama's National Campaign Co-Chair

We write to provide you background on the illegal release by the Internal Revenue Service of the National Organization for Marriage's (NOM) confidential 2008 Form 990 Schedule B tax return containing confidential donor information which was provided to the Human Rights Campaign (HRC), a group then headed by President Obama's national Campaign Co-Chair.

While many people are aware that NOM is a victim of IRS abuse, they mistakenly believe that we had our nonprofit application held up for further scrutiny by the IRS. Instead, we had confidential taxpayer and donor information stolen by the IRS and given to our arch political enemy. As we set out below, the information could only have originated with the IRS itself.

By way of background, NOM is the leading pro-marriage organization in America. NOM operates as a nonprofit corporation, exempt from income taxation under section 501c(3) and c(4) of the Internal Revenue Code. NOM annually files with the Internal Revenue Service Form 990 which includes, under Schedule B, a list of our major donors. Nonprofit corporations are required to provide copies of their Form 990 tax return, but they can redact the name and identifying information of donors.

Our principal opponent in the war on marriage is the Human Rights Campaign (HRC). HRC and others in the gay marriage movement have waged a war of intimidation and harassment against NOM and those active in the effort to preserve marriage. For example, the HRC operates a website called "NOM Exposed."

As part of their campaign of harassment, the HRC has demanded that NOM reveal the identity of all our major donors. NOM, like virtually every other major nonprofit group, does not disclose its donors.

In late 2011 or early 2012, President Obama appointed several people to serve as national Co-Chairs of his reelection campaign. One of those Co-Chairs was Joseph Solomnese, president of the HRC. As a Co-Chair, Mr. Solomnese was expected to raise

substantial sums of money from the homosexual community to support President Obama's reelection.

A few months after being named as President Obama's campaign Co-Chair, the HRC published on "NOM Exposed" our confidential tax return, Form 990, Schedule B, containing the identity and confidential information of dozens of our major donors during 2008. HRC claimed they received the return from a "whistle blower." It was immediately published by the Huffington Post and other liberal publications and blogs.

The document released by HRC contained a mask intended to block out a section of each page of the tax return. Every page contained the same mask at the same location on the page. Computer programs were able to determine that the mask was applied as a "layer." When the layer was removed, the following information could be seen:

"THIS IS A COPY OF A LIVE RETURN FROM SMIPS. OFFICIAL USE ONLY" together with the number "100560209."

According to the Internal Revenue Manual, the language on the document is the header that the IRS's Central Information System inserts on documents that are e-filed.

It is thus indisputable that the document published by the HRC – the same organization headed by President Obama's national Campaign Co-Chair – originated with the Internal Revenue Service. Disclosure of confidential tax returns is a felony, punishable by \$5,000 fine and up to 5 years in prison per unauthorized disclosure or inspection. Disclosure also exposes the Government (though, according to judicial decisions, not private individuals who further disseminate the illegally-obtained tax returns) to statutory damages of \$1,000 per disclosure, or actual and punitive damages.

NOM has vigorously complained to governmental officials about the many violations of federal law that have occurred concerning the illegal release of NOM's confidential tax records. This includes requests for investigation and prosecution to the Department of Justice and the Treasury Department's Inspector General for Tax Administration (TIGTA). Attached is a copy of the request for investigation filed with the Department of Justice.

TIGTA investigators interviewed NOM officials and were provided extensive documents, but the government has since stonewalled any attempt to provide information on the source of the stolen tax return, whether there was communication or coordination with the HRC, and whether any information was shared with the White House or the Obama reelection campaign.

NOM filed parallel Freedom of Information Act requests with the IRS and TIGTA last August, for example, seeking any records within each agency. The IRS declined to produce any of the relevant records from its files, claiming that they were under the jurisdiction of TIGTA. A follow-up FOIA request pointing out the error was met with a second non-response response, falsely claiming that the relevant records had been

produced in response to NOM's first request. But the most egregious response to date was provided on May 3 of this year the very same statute that prohibits unauthorized disclosure of tax returns prohibits the government from disclosing who committed these felonies! (TIGTA bureaucrats wrote, "Specifically, records compiled pursuant to a Title 26 investigation, including even the fact of an investigation, are the protected return information of the subject(s) of the investigation.") In sum, neither the IRS, DOJ or any other government agency has brought charges against the individuals who committed these felonies in over a year, and they are using a convoluted interpretation of the statute prohibiting disclosure to shield the identity of those same individuals from NOM.

While the recent revelations about IRS abuses concerning Tea Party and other conservative organizations are quite alarming, they pale in importance to the actions by the Internal Revenue Service concerning NOM. **To reiterate, our confidential tax return containing the identity of dozens of major donors was leaked by the IRS – a felony - and subsequently published by our chief political enemy – a group headed by a national Co-Chair of President Obama's reelection campaign.** This is a stunning and chilling set of circumstances. It reveals that no taxpayer is safe from retaliation by the IRS.

We hope that the Congress will treat seriously the horrendous abuses visited on NOM by the IRS and the utter failure of the Obama Administration to investigate the abuses and numerous violations of federal law. We urge the Congress to utilize its powers of subpoena and investigatory authority to get to the bottom of this matter. The American people are entitled to no less than a full accounting of who is responsible for the theft of NOM's tax documents, and whether others were involved or aware of the activities.

We also urge Congress to consider a clarifying amendment that would prevent the IRS from using the non-disclosure statute to shield IRS employees who violate the statute. In addition, we urge Congress to consider clarifying that private individuals who knowingly or with gross negligence further disclose illegally-obtained tax return information are not just subject to criminal prosecution, but are civilly liable to the victimized taxpayer.

We stand ready to assist the Congress in any way to get to the bottom of this issue and are available to testify on this issue should such be desired.

Thank you for your consideration.

Kathryn Keneally
Assistant Attorney General
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

April 25, 2012

Re: Request for Immediate Investigation into Unauthorized and Illegal Release of Confidential Taxpayer Information & Referral for Criminal Prosecution

Dear Assistant Attorney General Keneally:

The undersigned serve as officers of the National Organization for Marriage (NOM), a nonprofit corporation recognized by the Internal Revenue Service (“IRS”) as a social welfare organization, exempt from taxation pursuant to IRC Section 501(c)(4).

As you are aware, an organization such as NOM is required to annually file its Form 990 information return with the IRS, including its Schedule B, Schedule of Contributors. 26 U.S.C § 6033. Schedule B is the list of donors to tax-exempt organizations who contribute \$5,000 or more during the reporting period, but it is a schedule that is filed solely with the IRS and is not a public document. Specifically, the Internal Revenue Code (“IRC”) provides that

The information required to be furnished by sections 6033, 6034, and 6058, together with the names and addresses of such organizations and trusts, shall be made available to the public at such times and in such places as the Secretary may prescribe. **Nothing in this subsection shall authorize the Secretary to disclose the name or address of any contributor to any organization or trust** (other than a private foundation, as defined in section 509 (a) or a political organization exempt from taxation under section 527) which is required to furnish such information.

26 U.S.C. § 6104(b) (emphasis added).

Recently NOM discovered that its 2008 Form 990 Schedule B (“2008 Schedule B”) has been unlawfully obtained from the IRS by the Human Rights Campaign (“HRC”) and the Huffington Post and published by both of these entities, as well as subsequent publication by other organizations and individuals.¹

It is apparent from the copy of the NOM’s 2008 Schedule B that appears on the HRC and Huffington Post websites that the purloined 2008 Schedule B is the *official* version filed with the IRS, such that the source of the illegal public release can *only* be the IRS.

The unauthorized public release of NOM’s 2008 Schedule B is a violation of federal law. *See* 26 U.S.C. § 6103.

Please consider this as NOM’s formal request for an immediate investigation of the circumstances surrounding this matter, to identify the person(s) responsible for these illegal actions and

¹ NOM is aware of numerous news entities that have republished this confidential tax document, including New York Magazine, Mother Jones, and The Daily Beast. This mass publication has led to further dissemination of confidential information through countless blogs and social media websites.

the referral of those IRS employee(s) and others for prosecution by the appropriate authorities for violation of federal criminal statutes.

The specific facts and applicable law are detailed more fully below.

The Facts

On or about March 30, 2012, the Human Rights Campaign published NOM's 2008 Schedule B on its website at <http://www.hrc.org/blog/entry/one-of-noms-top-secret-donors-revealed-mitt-romney> See Attachment 1 (Copy of article as published)²; Attachment 2, *Screenshot of HRC website* (taken April 2, 2012) (highlighting NOM's Schedule B to all website visitors.)

On March 30, 2012, the Huffington Post published an article about NOM's 2008 Schedule B (see http://www.huffingtonpost.com/2012/03/30/mitt-romney-gay-marriage_n_1391867.html?ref=politics).³ The article was entitled "Mitt Romney's PAC Funded Anti-Gay Marriage Group Under the Radar" and linked to the full Schedule B with all contributor information from NOM's 2008 Schedule B posted on the Huffington Post website.

The document posted by the HRC on its website, and linked from the Huffington Post website, is a PDF document on which the original IRS information has been obscured. By removing the layer that was added to the PDF document, we have been able to ascertain the IRS information that appears on the original document. "THIS IS A COPY OF A LIVE RETURN FROM SMIPS. OFFICIAL USE ONLY" appears across the top of each page, and the number "100560209" is stamped across the middle of each page. See Attachment 3 (side-by-side comparison of document as posted by HRC and document with redaction layers removed.)

Only the IRS would have the Form 990 with this "Official Use" information emblazoned on each page. According to the Internal Revenue Manual, Section 3.11.12.1.26 (01-01-2012), the language "THIS IS A COPY OF A LIVE RETURN FROM SMIPS" is the header that the IRS's Central Information System inserts on documents that are e-filed.

Pursuant to 26 U.S.C. § 6104, NOM must make the public portions of its Form 990 available for public inspection. NOM posts these public documents on its website. See NOM, Financial Reports, (http://www.nationformarriage.org/site/c.omL2KeN0LzH/b.5493925/k.A78A/Financial_Reports.htm) Further, in the past, HRC has published the *publicly* available NOM Form 990, which, of course, does not include confidential contributor information. See HRC, NOM Exposed, "The Mysterious Five Donors," (<http://hrc.org/nomexposed/section/the-mysterious-5-donors>). Notably, HRC links to a copy

² On April 11, 2012, NOM sent a letter to HRC demanding that it remove the 2008 Schedule B and any information obtained therein from its website within 24 hours. NOM discovered that, by the morning of April 13, 2012, HRC had quietly removed the 2008 Schedule B and altered the blog post to remove all references to this illegally-obtained document.

³ On April 11, 2012, NOM sent a letter to the Huffington Post demanding that it remove the 2008 Schedule B and any information obtained therein from its website within 24 hours. As of this writing, the information has not been removed.

of NOM's public 990 from 2009 and 2010.⁴ The illegally published 2008 Schedule B differs from these publicly available Form 990 copies in three key ways. First, the 2008 Schedule B posted on HRC's website is a clean version of the document, meaning it does not appear to have stamps or markings as are found on the 2009 and 2010 990's. Second, the 2008 Schedule B has a distinctive white rectangle across the page, which we have discovered to be a redaction tool to cover up a numbered stamp underneath. Third, we discovered that the 2008 Schedule B posted by HRC had been cropped in such a way as to hide the IRS markings (described above) while it does not appear that the 2009 and 2010 990's have been similarly altered. While NOM does retain the 2008 Schedule B, it does not maintain a version with these distinctive markings on the top, bottom, and across the middle. We reasonably believe that the illegally published 2008 Schedule B was only under the custody and control of the IRS. Clearly, the *only* source of the illegally published 2008 Schedule B is the IRS.

Either the 2008 Schedule B was illegally released by one or more IRS employees, either deliberately or in response to someone impersonating a NOM official, or someone has breached the IRS computer system, obtained the official 2008 Schedule B and disseminated it. Either scenario is troubling, calls into question the integrity of the IRS and its document storage, and constitutes violation(s) of federal law.

Violations of Federal Law

The information contained in 2008 Schedule B is confidential and proprietary and is furnished to the IRS alone. *See* 26 U.S.C. §§ 6103(a) and 6104(b). NOM and other exempt organizations are assured by law that the donor information is not subject to disclosure. 26 U.S.C. §§ 6103(a), 6104(b).

The Form 990 that is required to be disclosed by all exempt organizations specifically excludes the requirement for disclosure of the Schedule B confidential donor information. *See* General Instructions, IRS, Schedule B (Form 990, 990-EZ, or 990-PF) (2011) ("Public Inspection: For all other organizations that file Form 990 or 990-EZ, the names and addresses of contributors are not required to be made available for public inspection."); IRS, Instructions for Form 990 Return of Organization Exempt From Income Tax (2011), Appendix D, "Public Inspection of Returns" (same).

Notwithstanding the statutory protection against disclosure of confidential donor information provided in good faith to the IRS, NOM's 2008 Schedule B has been obtained from the IRS and publicly disseminated.

Section 7213(a) of Title 26 of the U.S. Code makes it a felony, punishable by fine of up to \$5,000 and/or imprisonment for up to 5 years, for any officer or employee of the United States willfully to disclose confidential tax return information.⁵ It is also a felony for any person to whom the

⁴ *See* HRC, NOM Exposed, "The Mysterious Five Donors," <http://hrc.org/nomexposed/section/the-mysterious-5-donors>. The article includes links the 2009 Form 990 (<http://www.hrc.org/files/assets/resources/NOM-2009-990.pdf>) and the 2010 Form 990 (http://www.scribd.com/fullscreen/75061039?access_key=key-22meh5wfbxa2nnw5usiq). *See* Attachment 4 (copies of the first page of NOM's 2009 and 2010 Form 990 posted by HRC.)

⁵ Under 26 U.S.C. § 7213(a)(1):

It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or

confidential tax return information is disclosed willfully to print or publish the material.⁶

Not only the individuals who obtained the 2008 Schedule B from the IRS and disclosed it to persons outside the IRS, but also the organizations and individuals who have subsequently disseminated NOM's confidential donor information have committed felony violations of federal law and must be identified and punished.

Obligation of USDOJ Tax Division for Investigation of this Matter

The United States Department of Justice ("DOJ") is authorized and obligated to prosecute criminal violations of federal law. *See* 28 U.S.C. §§ 509, 510, & 515-19. The Attorney General oversees the DOJ and has assigned this responsibility to the DOJ Tax Division, Criminal Enforcement Sections ("CES"), which are responsible for handling or supervising federal criminal tax prosecutions. *See* 5 U.S.C. 301; 28 C.F.R. §§ 0.1 & 0.70(b). The Tax Division "oversee[s] all federal criminal tax enforcement" and "has responsibility for all criminal proceedings arising under the internal revenue laws." U.S. Atty Man. §§ 6-4.010 & 6-4.200. "The Criminal Enforcement Sections are staffed with prosecutors who are particularly skilled at investigating, prosecuting and evaluating complex financial crime cases." http://www.justice.gov/tax/about_us.htm. Further, "[t]he federal criminal tax enforcement program preserves the integrity of our self-assessment tax system through the vigorous enforcement of the internal revenue laws." *Id.*

Either an IRS employee(s) deliberately and illegally obtained and released confidential taxpayer information filed by NOM with the IRS as required by law, or source(s) outside the IRS breached the government computers to obtain and disseminate NOM's 2008 Schedule B. Either is a violation of 26 U.S.C. 6103.

The Tax Division, through the CES, is obligated to investigate and learn the source of the breach and prosecute those responsible to the fullest extent of the law. Ensuring IRS employee integrity is a key component of the CES' mission, because IRS employee malfeasance undermines the IRS's ability to effectively enforce tax laws and collect taxes. Only vigorous enforcement of the internal revenue laws will prevent similar abuses in the future.

NOM's Demand for Investigation and Prosecution.

return information (as defined in section 6103(b)). Any violation of the paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.

⁶ Under 26 U.S.C. § 7213(a)(3):

It shall be unlawful for any person to whom any return or return information (as defined in section 6103(b)) is disclosed in a manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information.

Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

NOM has *not* and would not release its 2008 Schedule B to the public. Such disclosure is not required by law and, in fact, federal law protects donors to NOM from public dissemination of their confidential information.

Thus, the publication of the officially filed Schedule B can only have occurred as the result of a third party's illegal actions: either one or more IRS employees or an external source who has unlawfully obtained access to confidential IRS computers and confidential taxpayer information.

In either case, it is clear that a federal crime has been committed.

NOM hereby respectfully requests an immediate and thorough investigation into this matter in order to determine (1) whether an officer or employee of the United States is responsible for the unlawful release of NOM's 2008 Schedule B and should be prosecuted; (2) whether the source of the breach was through violation of the IRS's electronic data systems; and (3) how HRC, the Huffington Post, and others obtained NOM's 2008 Schedule B and their role in stealing NOM's confidential donor information and whether they, or any of them, should be prosecuted for their violation of federal law.

We submitted a request for investigation with the Treasury Department's Inspector General for Tax Administration as well.

Thank you for your attention to this serious matter.

Please respond to the undersigned at the above address. If further information from us is needed, please contact us at (202) 457-8060. We will await your response as to the next steps in addressing this situation.

Sincerely,



Dr. John C. Eastman, Chairman



Brian Brown, President
National Organization for Marriage

cc with enclosures:

Ronald A. Cimino
Deputy Assistant Attorney General for Criminal Matters
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Rosemary E. Paguni, Chief
Criminal Enforcement, Northern Region
601 D Street NW
Washington, DC 20530

<http://www.hrc.org/lightbox>

Working for Lesbian, Gay, Bisexual and Transgender Equal Rights

593

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March 30, 2012 | Dan Rafter (<http://www.hrc.org/staff/profile/dan-rafter>)
 CATEGORY: [NOM Exposed](http://www.hrc.org/blog/c/nom-exposed), [Marriage](http://www.hrc.org/blog/c/marriage), [Alabama](http://www.hrc.org/blog/c/alabama), [Massachusetts](http://www.hrc.org/blog/c/massachusetts), [Boston](http://www.hrc.org/blog/c/boston), [Blog](http://www.hrc.org/blog/c/blog), [GOP Primary](http://www.hrc.org/blog/c/gop-primary), [Mitt Romney](http://www.hrc.org/blog/c/mit-romney), [Anti-LGBT Industry](http://www.hrc.org/blog/c/anti-lgbt-industry), [Marriage & Relationships](http://www.hrc.org/blog/c/marriage-and-relationships)

One of NOM's Top Secret Donors Revealed: Mitt Romney

We often talk about how hard NOM works to hide their donors – even if it means circumventing the law – but now, we've learned the identity of one of their high-profile financial supporters: Mitt Romney.

Financial documents obtained by HRC reveal that Mitt Romney donated \$10,000 to the National Organization for Marriage in 2008 – essentially funding NOM's [strategy](http://www.hrc.org/blog/entry/breaking-previously-confidential-documents-shed-light-on-nom-strategy) of using racial division and unfounded scare tactics to attack LGBT equality, at the same time that NOM was fighting for Prop 8 in California.

Join HRC in calling on Mitt Romney to immediately denounce NOM's divisive strategy. [Act now](https://secure3.convio.net/hrc/site/Advocacy?cmd=display&page=UserAction&id=1401) (<https://secure3.convio.net/hrc/site/Advocacy?cmd=display&page=UserAction&id=1401>).

The money came via Romney's "Free and Strong America" PAC during a time when NOM was heavily engaged in passing Proposition 8. The 2008 IRS Form 990 is available at the bottom of this post.

Schedule B (Form 990, 990-EZ, or 990-PF)		Schedule of Contributors		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ Attach to Form 990, 990-EZ, and 990-PF.		2008
Name of the organization National Organization for Marriage Inc.			Employer identification number 28 0240498	
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution	
38	Free and Strong America PO Box 79226 Baltimore, MD 21208	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)	

HRC reviewed copies of Romney's Free and Strong America PAC's filings with the Federal Election Commission – and no contribution to NOM was disclosed in those documents. The filings are available from the [FEC](http://query.nictusa.com/cgi-bin/fecimg/?C00449280). But, HRC did discover an Alabama-based "Free and Strong America" PAC that in 2008 does disclose the \$10,000 contribution to NOM. Available on page 3 at: <http://arc-sos.state.al.us/PEL/SOSELPDF.001/E0090860.PDF>.

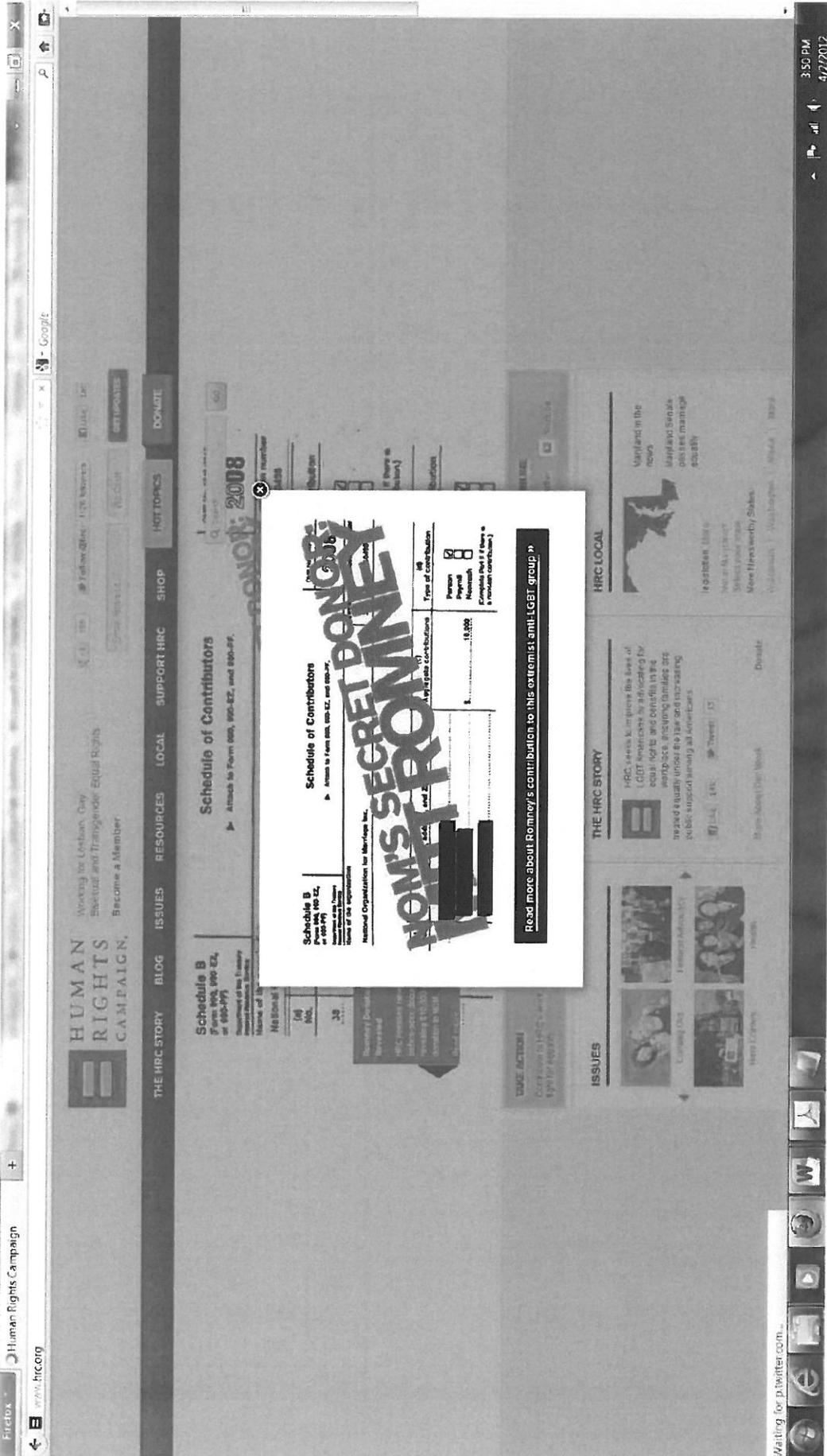
The evidence continues to pile up and is painting a very clear picture of Mitt Romney's anti-LGBT associations. A candidate can't claim to be "better for gay rights than [Ted] Kennedy" when it's convenient, but then fund a far-right anti-LGBT strategy to keep other interest groups happy. [Act now](https://secure3.convio.net/hrc/site/Advocacy?cmd=display&page=UserAction&id=1401) (<https://secure3.convio.net/hrc/site/Advocacy?cmd=display&page=UserAction&id=1401>) and tell Romney to denounce NOM's strategy.

[NOMSched2008PDF](http://www.scribd.com/nomexposed/d/87361789-NOMSched2008PDF?secret_password=e4xq1amqy74a1zb47ic)



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As posted by Human Rights Campaign with all masks turned on

Schedule B
Form 990, 990-EZ,
or 990-PF

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047
2008

Name of the organization
National Organization for Marriage Inc.

Employer identification number
26 | 0240498

Organization type (check one):

Filers of:

Form 990 or 990-EZ Section: 501(c)(4) (enter number) organization

Form 990-PF Section: 4947(a)(1) nontax-exempt charitable trust not treated as a private foundation
 527 political organization
 501(c)(3) exempt private foundation
 4947(a)(1) nontax-exempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Part IV.

Special Rules

For a section 501(c)(3) organization that met the 33% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A) and received from any one contributor, during the year, a contribution of the greater of (i) \$5,000 or (ii) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act notices, see the instructions. Schedule B (Form 990, 990-EZ, or 990-PF) 2008

As posted by Human Rights Campaign with all masks turned off

THIS IS A COPY OF A LIVE RETURN FROM SMTPS. OFFICIAL USE ONLY.

Schedule B
Form 990, 990-EZ,
or 990-PF

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047
2008

Name of the organization
National Organization for Marriage Inc.

Employer identification number
26 | 0240498

Organization type (check one):

Filers of:

Form 990 or 990-EZ Section: 501(c)(4) (enter number) organization

Form 990-PF Section: 4947(a)(1) nontax-exempt charitable trust not treated as a private foundation
 527 political organization
 501(c)(3) exempt private foundation
 4947(a)(1) nontax-exempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Part IV.

Special Rules

For a section 501(c)(3) organization that met the 33% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A) and received from any one contributor, during the year, a contribution of the greater of (i) \$5,000 or (ii) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act notices, see the instructions. Schedule B (Form 990, 990-EZ, or 990-PF) 2008

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning 2009, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization National Organization for Marriage Inc.
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
20 Nassau Street 242
 City or town, state or country, and ZIP + 4
Princeton, New Jersey 08542

D Employer identification number
26 8240498

E Telephone number
 (888) 894-3604

F Name and address of principal officer: Neil Corkery
20 Nassau Street No. 242 Princeton NJ 08542

G Gross receipts \$ 7,372,981

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c) [4] [1] (insert no.) 4947(a)(1) or 527

J Website: nationformarriage.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 2007 **M** State of legal domicile: VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The mission is to promote the importance of, and advocate for, marriage between one man and one woman in law and society.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of employees (Part V, line 2a)	5	17
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,987,495	7,186,988
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,385	672
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 6c, 9c, 10c, and 11e)		265,823
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,988,880	7,372,981
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,388,500	2,118,650
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	384,179	648,122
	16a Professional fundraising fees (Part IX, column (A), line 11a)	24,800	476,541
	b Total fundraising expenses (Part IX, column (D), line 25)	744,842	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,192,611	4,232,125
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,959,290	7,476,438	
19 Revenue less expenses. Subtract line 18 from line 12	-410	-103,457	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	113,652	140,022
	22 Net assets or fund balances. Subtract line 21 from line 20	70,235	200,092
		43,417	-60,040

Part II Signature Block

Under penalties of perjury, I declare that I have prepared this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Neil Corkery, Date 11/14/10
 Signature of officer _____
 Type or print name and title Treasurer

Preparer's signature: Conlon and Associates LLC, Date 11-14-10
 Preparer's name (or yours if self-employed), address, and ZIP + 4: Conlon and Associates LLC
PO Box 6213, Silver Spring, Maryland 20916-6213
 EIN: 27-0510132
 Phone no.: (301) 598-6851

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2009)

COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning **2010**, and ending **2010**

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: **National Organization for Marriage Inc.**
 Doing Business As: _____

D Employer identification number: **26-0240488**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **2029 K Street, NW 300**

E Telephone number: **888-694-3604**

City or town, state or country, and ZIP + 4: **Washington, DC 20008**

G Gross receipts \$: **9,588,255**

F Name and address of principal officer: **Neil Corkery 2029 K Street, NW, Washington, DC 20008**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

H(c) Group exemption number: _____

I Tax-exempt status: 501(c)(2) 501(c)(4) (insert no.) 4947(a)(1) or 527

J Website: **nationformarriage.org**

K Form of organization: Corporation Trust Association Other _____

L Year of formation: **2007** **M** State of legal domicile: **VA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
The mission is to promote the importance of, and advocate for, marriage between one man and one woman, in law and society.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	10
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	6	17
6 Total number of volunteers (estimate if necessary)	8	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	7,106,386	9,197,742
9 Program service revenue (Part VII, line 2g)		
10 Investment income (Part VII, column (A), lines 3, 4, and 7d)	672	139
11 Other revenue (Part VIII, column (A), lines 6, 8d, 8c, 9c, 10c, and 11e)	265,923	368,374
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,372,981	9,566,255
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,118,650	615,460
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	848,122	1,205,071
16a Professional fundraising fees (Part IX, column (A), line 11a)	476,541	190,102
b Total fundraising expenses (Part IX, column (D), line 25) 1,585,610		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	4,232,125	6,588,737
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	7,476,438	10,697,378
19 Revenue less expenses. Subtract line 18 from line 12	-103,457	-1,131,124

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	180,022	32,626
21 Total liabilities (Part X, line 26)	220,062	1,223,700
22 Net assets or fund balances. Subtract line 21 from line 20	-80,040	-1,191,184

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: Neil A Corkery Date: 11-15-11
 Type or print name and title: Neil A Corkery Treasurer

Paid Preparer Use Only
 Preparer's name: TR Conlon Preparer's signature: TR Conlon Date: 11-14-11 Check if self-employed P/N
 Firm's name: Conlon and Associates LLC Firm's EIN: 27-0510132
 Firm's address: PO Box 6213, Silver Spring, MD 20916-6213 Phone no.: 301-588-6951

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

May 3, 2013

Mr. Brian S. Brown, President
Dr. John C. Eastman, Chairman
National Organization for Marriage
C/O ActRight Legal Foundation
209 West Main Street
Plainfield, Indiana 46168

Dear Mr. Brown and Dr. Eastman:

This is in response to your Privacy Act request, dated April 15, 2013, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). The TIGTA Disclosure Branch received your request on April 18, 2013. Specifically, you are requesting that TIGTA provide the following information, including any records related to or supporting the same information:

1. Whether the investigation of Complaint No. 63-1204-0051-C is open or closed.
2. Whether the allegations made in Complaint No. 63-1204-0051-C, including the allegations made in the April 11, 2012 letter from the Requestors to TIGTA, were substantiated or were not substantiated.
3. If the subject(s) of Complaint No. 63-1204-0051-C has/have exhausted all reasonable appeals, any action taken by TIGTA, or any other agency, as a result of Complaint No. 63-1204-0051-C.

You have requested that TIGTA disclose this information pursuant to a routine use in TIGTA's System of Records Notice under the Privacy Act. However, in addition to the Privacy Act, the release of TIGTA Title 26 (I.R.C.) investigative records, if any, is also governed by the confidentiality provisions of I.R.C. § 6103. Specially, records compiled pursuant to a Title 26 investigation, including even the fact of an investigation, are the protected return information of the subject(s) of the investigation. Your complaint (#63-1204-0051-C) concerned allegations of an unauthorized disclosure of return information by a third party, which is an allegation of a potential violation of I.R.C. § 7213. Therefore, pursuant to I.R.C. § 6103, TIGTA can neither admit nor deny the existence of any records responsive to your current request.

Moreover, we note that this request asks for information which was encompassed in previous FOIA requests you made to TIGTA.¹ A review of TIGTA Disclosure Branch indices revealed you previously submitted FOIA requests (case numbers #2012-FOI-00205 and 2012-FOI-00232) to TIGTA on August 9, and September 21, 2012, respectively, seeking information that encompasses items 1-3 of your current request. Furthermore, you appealed TIGTA's initial decisions (2012-APP-00025 and 2013-APP-00004) on September 21, and December 3, 2012, respectively. Your requests and subsequent appeals for this information have been addressed by TIGTA previously and a copy of each decision is enclosed for your reference.

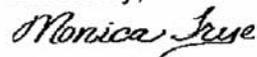
We have enclosed an Information Sheet that explains your administrative appeal rights. You may appeal this decision within thirty-five (35) days from the date of this letter. Your appeal must be in writing and signed by you. You should address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

No fees were assessed in the processing of this request because the cost incurred was less than \$25.00, the threshold set by Treasury's FOIA regulation.

If you have any questions, please contact Government Information Specialist Monica Frye at (202) 622-2738 and refer to case number 2013-FOI-00144.

Sincerely,



Monica Frye
(for) Amy P. Jones
Disclosure Officer

Enclosures

¹ Because it is TIGTA policy to process requests for information under the statute that provides the greatest access to the requested records, we processed your prior requests under the FOIA.

Information on a TIGTA Determination to Withhold Records Exempt From the Freedom of Information Act – 5 U.S.C. § 552

Appeal Rights

You may file an appeal with the Treasury Inspector General for Tax Administration (TIGTA) within 35 days after we (1) determine to withhold records, (2) determine that no records exist, or (3) deny a fee waiver or a favorable fee category. If some records are released at a later date, you may file within 35 days after the date the last records were released. The appeal must be in writing, must be signed by you, and must contain the following information: your name and address; description of the requested records; date of the initial request (and a copy, if possible); date of the letter denying the request (and a copy, if possible). You should mail your appeal to:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

Judicial Review

If we deny your appeal, or if we do not send you a reply within 20 days (not counting Saturdays, Sundays, or legal public holidays) after the date we receive the appeal, you may file a complaint with the U.S. District Court in the district where (1) you reside, (2) your principal place of business is located, or (3) the records are located. You may also file in the District Court for the District of Columbia.

The court will treat your complaint according to the Federal Rules of Civil Procedure (F.R.C.P.). Service of process is governed by Rule 4(d)(4) and (5), which requires that a copy of the summons and complaint be (1) personally served on the United State Attorney for the district in which the lawsuit is brought; (2) sent by registered or certified mail to the Attorney General of the United States at Washington, C.C.; and (3) sent by registered or certified mail to:

Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

In such a court case, the burden is on the Treasury Inspector General for Tax Administration to justify withholding the requested records, determining that no records exist, or denying a fee waiver or a favorable fee category. The court may assess against the United States reasonable attorney fees and other litigation costs incurred by the person who takes the case to court and who substantially prevails. You will have substantially prevailed if the court determines, among other factors, that you had to file the lawsuit to obtain the records you requested and that the Treasury Inspector General for Tax Administration had no reasonable grounds to withhold the records. See Internal Revenue Service Regulations 26 CFR 601.702 for further details.

Exemptions

The Freedom of Information Act, 5 U.S.C. § 552, does not apply to matters that are:

- (b)(1) (A) specifically authorized under criteria established by an Executive Order to be kept secret in the interest of national defense or foreign policy and
- (B) are, in fact, properly classified under such an Executive Order;