


MEMORANDUM

CLIENT-MATTER NUMBER

TO: Interested Parties

FROM: Clela Mitchell, Esq. 
Foley & Lardner, LLP

DATE: May 20, 2013

RE: IRS Targeting of Conservative Groups: A History, Overview and Status Report

After reviewing the TIGTA Report, numerous press reports and the hearing conducted on Friday, May 17, 2013 by the House Ways & Means Committee at which Acting Commissioner Steven T. Miller testified, it is apparent that a brief history and overview might be of assistance to Members of Congress and members of the media – to place into context the manner in which the IRS processed applications for exempt status prior to 2010, what has transpired during this terrible targeting period, and some reactions to the statements and misstatements and misrepresentations of Acting Commissioner Miller last week.

1. Processing of Applications for Exempt Status Prior to 2010

My law practice is as an attorney who has practiced in the area of non-profits and exempt organizations for many years. In that regard, I am well familiar with the process of assisting clients to create nonprofit organizations which meet the needs of the activities in which the clients propose to engage.

The process essentially is as follows: a group of individuals determine the types of programs and activities in which they wish to become active and, from that, I advise them as to the type of nonprofit entity that would be appropriate for those activities.

Attached to this Memorandum is a chart of entities that I provide to clients, which describes the similarities and differences between/among the various types of nonprofit organizations.

See Chart of Entities, Attachment #1

A group seeking tax exemption under Section 501(c)(3) of the Internal Revenue Code (“IRC”) submits the IRS Form 1023, which outlines the mission and exempt purpose of the organization and the types of activities and programs in which it intends to engage.

A group seeking tax exemption under Section 501(c)(4) (a social welfare / grassroots lobbying organization) or a 501(c)(6) (a business league, trade association) files a Form 1024, which outlines its mission and exempt purpose and the types of activities and programs in which it intends to engage.

Prior to 2010, the time frame for review and receipt of IRS tax exempt status would typically be three months to one year for a 501(c)(3) organization and 3 to 6 months for a 501(c)(4) or (c)(6) organization.

Below is a sample of some of my clients’ applications for exempt status and the processing time prior to 2010, when the IRS instituted its targeting program. The dates below provide a sense of the efficiencies of the IRS in reviewing and acting upon applications *before* the agency decided to inflict massive paperwork burdens on conservative applicants in 2010.

Client #1: For a client seeking 501(c)(3) exemption, the application was filed on or about May 16, 2009. A letter was received on June 8, 2009 from the IRS seeking additional information. The response was submitted on June 29, 2009 and the letter of determination of exempt status was issued on July 15, 2009.

Client #2: For a 501(c)(4), application filed on October 5, 2007, and a letter of recognition issued on November 16, 2007.

Client #3: For a 501(c)(4) application filed on September 23, 2009, the letter of determination was issued on November 22, 2009.

Client #4: For a 501(c)(6) application filed on October 29, 2010, the letter of determination was issued on February 1, 2011.

Client #5: For a 501(c)(3) application filed on April 9, 2008, a letter requesting additional information was received on September 25, 2008. A response was filed on October 27, 2008 and the letter of determination of exempt status was issued on December 4, 2008.

Client #6: For a 501(c)(4) application filed on August 23, 2007, a letter of determination was issued on September 14, 2007.

Client #7: For a 501(c)(4) application filed on May 19, 2004, a letter of determination was issued on June 23, 2004;

Client #8: For a 501(c)(4) application filed on December 12, 2007, a letter of determination was issued on February 27, 2008.

Client #9: For a 501(c)(4) application filed on July 30, 2009, a request for more information was sent by the IRS on December 11, 2009. A response was filed on February 17, 2010 and the letter of determination was issued in March 2010.

By way of example of the types of questions asked by the IRS prior to the tea party targeting program, the following is taken from the request for more information received from the IRS for a 501(c)(3) applicant in 2009:

Additional information requested:

- l. To meet the organizational test for exemption under section 501(c)(3) of the Internal Revenue Code of 1986, the organization's organizing document, Articles of Incorporation, must be amended in the manner shown below:

Please replace all occurrences of "2004" with "1986" in Article 4.

Please replace "2004" with "501(c)(3)" and replace "501(c)(3)" with "1986" in Article 5.

- a. Please contact the appropriate State agency to inquire about their amendment process.

The organization may want to ask about any fees the State may require be attached to the amendment request.

- b. Submit two copies of the amendment to the appropriate State official in the State in which the organization is incorporated, requesting one copy be returned to the organization when filed and approved by the State.

- c. When the copy is returned, with evidence that the State has filed and approved it, send a copy to the Internal Revenue Service.

This amendment will need to be completed before exemption can be granted.

Note. If incorporated, this 501(c)(3) language must be contained in the Articles of Incorporation of the organization. The IRS cannot accept the language in the Bylaws or any other attachment.

Please use the specified language provided. If you make any deviations, please discuss them with the Service prior to amending.

The questions were answered and within a matter of weeks, the letter of determination was issued. This type of specific request for information directed to the applicant's submission was customary prior to the onset of the conservative targeting by the IRS in 2010.

2. The IRS Internal Changes in 2010.

It became apparent during the course of 2010 that the IRS had changed its system for reviewing and processing applications for 501(c)(3) and 501(c)(4) recognition. The timeline for some of the clients I currently represent demonstrates that the IRS is STILL holding up the applications for exempt status recognition of dozens – if not hundreds – of conservative organizations.

Attached are examples from 4 organizations' letters received from the IRS more than a year ago. Only one of the referenced organizations has received its letter of exempt status. All the others are still pending.

In fact, two of the organizations have been required to respond to another round of extensive questions in the fall of 2012, with no letters of determination yet received.

See Attachments #2 through #5, Organization #1, #2, #3, #4 letters from the IRS.

With regard to Organization #4, note the letter I sent to the IRS (to the Washington, DC office) in June 2011. After filing the application in 2009, sending the letter in 2011 and the response to the exhaustive questions in 2012, the organization has yet to receive its recognition of exempt status.

3. *Response to statements by the IRS / Acting Commissioner Steven Miller during the week of May 13, 2013.*

* **“The problems were resolved last year”.**

THIS PROBLEM IS CONTINUING. It has not been “resolved” as stated by Acting Commission Miller. It is *not* in the past tense. Many organizations are *still* awaiting responses from the IRS. What systemic changes have been put in place to ensure that the odious questions have been terminated and the applications are being processed in accordance with the historic legal standard of review rather than the unlawful intrusion into the internal workings of these conservative citizens organizations?

* **“Generally, 501(c) applications are centralized for review if there are indications in the application that the organization may engage in political campaign intervention, lobbying or advocacy. This was done to sure that the legal requirements related to these applications are applied in a fair and consistent manner.”**

This was never done prior to 2010. The Acting Commissioner is not being truthful. These terms “political campaign intervention, lobbying or advocacy” are legal terms of art and subject to years of regulations, standards of review, cases and interpretation.

During and after 2010, the *only* ‘centralization’ that occurred was that involving conservative organizations seeking 501(c)(3) or 501(c)(4) recognition.

The terms have legal meaning and should not have been treated in the subjective manner in which the IRS considered these applications. Here is a short overview of the differences in the terms. They are *not* interchangeable as the Acting Commissioner has suggested.

1. **Advocacy.** No legal definition and NO prohibition in Internal Revenue Code. All groups advocate in some way or another for their mission. Totally permissible for ALL exempt organizations.

2. **Lobbying.** IRC defines it as an expenditure to influence legislation. A c4 is permitted to spend 100 % of its funds on lobbying. A c3 is permitted to spend a portion of its funds on lobbying. In other words, lobbying is a legally permissible activity for both types of entities, just allowable in differing amounts. *Most* of the tea party organizations were seeking to engage in lobbying activities that are completely permissible for a c4 organization. So why were they subject to this extra scrutiny?

3. **Political.** IRC does not define "political" as such. The IRC definition refers to an expenditure for "partisan campaign intervention". A c4 CAN make such expenditures as long as it is NOT a majority of its expenditures in any fiscal/calendar year. In other words, it is legally permissible for a c4 to make political expenditures as long as those expenditures are a) not a majority of its program expenditures and b) the c4 reports and pays taxes on its political expenditures. Only a 501(c)(3) is prohibited from making expenditures for partisan campaign intervention. Virtually all of the organizations targeted were seeking 501(c)(4) status, which permits them to engage in some degree of political campaign activity.

To have singled out these groups was to try to *keep* them from engaging in legally permissible political speech and association, in violation of the First Amendment. And it is continuing.

*** "I think that what happened here was that foolish mistakes were made by people who were trying to be more efficient in their workload selection"**

So the decision to change a system that (prior to 2010) might ask 5 to 6 short questions specifically about an application to one that consisted of dozens of questions, necessitating volumes of materials and documents to be filed with the IRS was done in order to 'be more efficient'? Acting Commissioner Miller also spoke about IRS employees 'taking shortcuts'. This was hardly a 'shortcut' when it lengthened the process substantially, as documented in the TIGTA Report.

*** The agency pinpointed two "rogue" employees in the Cincinnati IRS office as being responsible for "overly aggressive" handling of tea party requests for tax-exempt status over the past two years.**

This is completely false. In 2011, at least one of the Cincinnati IRS agents assigned to handle two clients' applications advised me that the Washington, DC office was actively involved in the decisions and processing of my clients' applications for exempt status. This was memorialized in a letter to the agent, Ron Bell, on November 8, 2011. When I called him in December 2011 for an update, he advised me that the applications had been transferred to a special task force in Washington, DC for further review. The effort by senior IRS officials to lay this scheme at the hands of a few 'low level' IRS employees is despicable and must not be tolerated.

Attachment # 6 – November 8, 2011 Letter to IRS Agent Ron Bell in Cincinnati.

Conclusion.

There is much work remaining to be done to ascertain the truth of this matter. The IRS leadership continues to dissemble, deny and obfuscate.

Attached are two additional letters:

1) A letter signed by several attorneys submitted to the IRS in March 2013 expressing concern about the unlawful release of confidential organizational filings with the IRS.

2) My May 10, 2013 Letter to Acting Commissioner Miller and Exempt Organizations Director Lois Lerner regarding the IRS's "apology" regarding the targeting of conservative organizations.

TIGTA, Congress and others must obtain internal communications and correspondence from the IRS and interview IRS employees and agents under oath. That should not be delegated to the Department of Justice, which has also been criticized by its Inspector General for unlawful 'ideological and political' considerations in official decision-making.

Please contact me at (202) 295-4081 or email cmitchell@foley.com for additional information.

Table of Tax Exempt Entities and Permissible Activities – As of December 2, 2010

IRS CODE SECTION	TYPES OF ENTITIES	IRS PERMISSIBLE ACTIVITIES	IRS PROHIBITED/TAXABLE ACTIVITIES	FEC REGULATION OF POLITICAL ACTIVITIES
§501c3	Charities, educational institutions and foundations	Charity, public education, limited grassroots lobbying	Lobbying as a <i>substantial</i> portion of activities is prohibited; all partisan campaign activities <u>prohibited</u> ; can lose tax status & pay penalties	IRS regulations govern c3's political activities; FEC permits certain types of activities: candidate forum/debates, issue-related activities, but <i>no</i> candidate-related communications
§501c4	Social welfare; grassroots and other lobbying and/or issue membership organizations	Public education on policy issues; direct lobbying; member mobilization for grassroots lobbying & campaign purposes; May make candidate related expenditures but cannot be major purpose	Direct partisan political campaigning is permissible, but taxable; Lobbying and political expenses not tax deductible to members	Candidate related independent (express advocacy) and electioneering (issue advocacy) public communications permitted; Member mobilization for / against candidates; May NOT make contributions to federal candidates, party committees (same in many states, but some states DO allow)
§501c6	Business leagues, trade associations, chambers of commerce, etc.	Benefits to members engaged in similar business enterprises; public policy organizing; direct and grassroots lobbying; member mobilization for grassroots lobbying & campaign purposes; May make candidate related expenditures but cannot be major purpose	Direct partisan political campaigning is permissible, but taxable; Lobbying and political expenses not tax deductible to members	Candidate related independent (express advocacy) and electioneering (issue advocacy) public communications permitted; Member mobilization for / against candidates; May NOT make contributions to federal candidates, party committees (same in many states, but some states DO allow)
§527	Political Organizations under tax code	Political candidate committees; party committees; issue, voter education and other advocacy committees;	IRS defines 'exempt purpose activities': may only engage in exempt purpose activities; must pay taxes if spent for non-exempt purposes; reporting required of all contributions of \$200 and expenditures of \$500 or more;	Political committees whose 'major purpose' is influencing federal election is subject to FECA; otherwise, not registered as political <i>committees</i> with FEC
§527 - PAC	Registered with FEC (or similar state agency)	Same as above	Same as above	May contribute to and raise \$ for candidates, political parties; May make independent expenditures

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 4847-1727-0285.2

Attachment # 1

Table of Tax Exempt Entities and Permissible Activities – As of December 2, 2010

Super PAC	Registered with FEC	Same as above	Same as above	May NOT contribute to candidates; MAY make independent expenditures
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Attachment #
2

ORGANIZATION #1

501(c)(4) Application

Application Submitted:

Approximately November, 2009

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: February 8, 2012

Employer Identification Number:

Person to Contact – Group #:

Contact Telephone Numbers:

Phone

Fax

Response Due Date:

February 29, 2012

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 enclosed Information Request 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.

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

Additional Information Requested:

1. Provide a print-out of each of your website's pages or proposed website's pages, including any pages with restricted access.
2. Provide details regarding all of your activity on Facebook and Twitter. Also, provide hard copies of all advertising you have conducted using social media outlets.
3. Submit the following information relating to your past and present directors, officers, and key employees:
 - a) Provide a resume for each.
 - b) Indicate the number of hours per month each individual has provided or is providing services to you.
 - c) Provide a description of all the services each individual provides or has provided to you.
 - d) Indicate the total compensation provided to each individual.
 - e) Describe how each compensation package was determined.
 - f) Indicate if any of your current and former officers, directors, and key employees are related to each other (include family and business relationships) and describe the nature of the relationship.
4. List each past or present board member, officer, key employee and members of their families who:
 - a) Has served on the board of another organization.
 - b) Was, is or plans to be a candidate for public office. Indicate the nature of each candidacy.
 - c) Has previously conducted similar activities for another entity.
 - d) Has previously submitted an application for tax exempt status.
5. Do you have a conflict of interest policy? If yes, submit a copy.
6. Submit a copy of your by-laws.

NOTE: If your organization does not have by-laws, submit a statement to that effect signed by one of your principal officers.
7. Since you are a corporation, you must submit a complete copy of your original Articles of Incorporation and any amendments thereto that show evidence that they have been filed with and approved by the State in which you are incorporated.
8. Provide minutes of all board meetings since your creation.

9. Regarding your fundraising:
- Provide copies of all solicitations the organization has made regarding fundraising.
 - Provide copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, webpage solicitations.
 - Provide a listing and details regarding all fundraising expenses.
10. Provide actual financial information for 2010 and 2011 and a budget for 2012. Provide details regarding each item listed
11. Regarding your current and planned employees:
- How many employees do you have?
 - Indicate the total of full-time, part-time, and seasonal employees?
 - If employees are part-time, when did/do they work?
 - If employees are seasonal, during what season (months) did/do they work?
 - How many employees are/were devoted to each activity of the organization throughout the year?
12. Regarding your current and planned volunteers:
- How many volunteers do you have?
 - How many volunteers are/were devoted to each activity of the organization throughout the year?
 - How many and what sort of resources are devoted to volunteer activities?
13. You will educate the public through organized Town Hall Meetings, traveled to Washington D.C. to participate in rallies, and enlisted volunteers to work the November 2009 polling places. In addition you plan to develop a comprehensive network of _____ as well as develop a campaign for the _____ initiative. To help us gain a better understanding of your organization, please provide the following estimates:
- Provide a listing of all of your past activities. Indicate the percentage of your time spent conducting the activity (total of all activities should equal 100%) and the percentage of your funds spent conducting the activity (total of all activities should equal 100%)
 - Provide a listing of all of your planned activities. Indicate the percentage of your time you will spend conducting the activity (total of all activities should equal 100%) and the percentage of your funds you will spend conducting the activity (total of all activities should equal 100%)
14. You are a membership organization. Provide details regarding all members' fees and benefits.
15. Provide a list of all issues that are important to your organization. Indicate your position regarding each issue.

16. Do you publish or distribute materials or conduct other communications that are prepared by or reviewed by another organization? If yes, explain and provide a copy of such materials or communications.
17. Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.
18. Do you or will you rate candidates? If yes, explain.
19. Do you or will you endorse candidates? If yes, explain and answer the following:
- Provide your endorsement criteria.
 - Once a candidate is endorsed, how does your organization handle the endorsement?
 - Provide a list of all candidates you have endorsed.
 - Does your organization notify the candidate of the endorsement? If yes, explain.
 - Do you provide any materials to candidates, which they may use to promote their candidacy? If so, please describe and provide copies of those materials.
20. Are you associated with any other IRC 501(c)(3), 501(c)(4), 527 organizations or, any organizations that may have an application for exemption currently pending with the IRS? If yes:
- Provide the name, federal employer identification number and address of each organization.
 - Describe in detail the nature of the relationship(s).
 - Do you work with the organization(s) regularly?
 - Provide copies of all related contracts with such organizations.
 - Describe the nature of all contacts with the organizations.
 - Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
21. The lease submitted with your application for exemption listed the tenant as the _____
Please provide the following information:
- Describe in detail the nature of the relationship(s).
 - Do you work with the organization(s) regularly?
 - Provide copies of all related contracts with such organizations.
 - Describe the nature of all contacts with the organizations.
 - Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
22. Are you associated with any for-profit organizations? If yes:
- Provide the name, federal employer identification number and address of each organization.

- b) Describe in detail the nature of the relationship(s).
 - c) Do you work with the organization(s) regularly?
 - d) Provide copies of all related contracts with such organizations.
 - e) Describe the nature of all contacts with the organizations.
 - f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
23. Do you engage in business dealings with any candidate(s) for public office or an organization associated with the candidate, such as renting office space or providing access to a membership list? If so, describe the relationship in detail and provide contracts or other agreements documenting the business relationship.
24. Has any person or organization provided educational services to you? If yes, provide the following:
- a) The name of the person or organization.
 - b) A full description of the services provided.
 - c) The political affiliation of the person or organization.
25. Provide details regarding all training you have provided or will provide. Indicate who has received or will receive the training and submit copies of the training material.
26. You will conduct rallies, educational events, discussion groups or similar events. For each event you have conducted:
- a) Indicate the date and location.
 - b) Describe the nature of the event.
 - c) Provide copies of all materials distributed with regards to the event.
 - d) List all event revenue.
 - e) List all event expenses.
27. Provide the following information about the organization's _____ program:
- a) Provide a copy of the web based materials associated with the _____ program.
 - b) How many small groups have been formed through the _____ program?
 - c) Identify any national organizations you have formed coalitions with through _____ program.
28. You stated the organization will film a short documentary. Provide copies of any completed documentaries including printed transcripts.
29. You stated through its _____ will endeavor to expand training to _____ is the training currently provided by.

Attachment #3

ORGANIZATION #2

501(c)(4) Application

Application Submitted: 9/24/2010

Internal Revenue Service

Department of the Treasury

COPY

Date: February 9, 2012

Employer Identification Number:

Person to Contact – Group #:

Contact Telephone Numbers:

WASHINGTON, DC 20007

Response Due Date:

March 5, 2012

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 enclosed Information Request 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.

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

If we don't hear from you by the response due date shown above, 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.

We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

FEB 15 2012

Additional Information Requested:

1. Please state whether you had applied for tax exemption from Federal income tax previously. If yes, please explain and provide copies of any previous correspondences with the Internal Revenue Service.
2. Please submit a chronology and description of your organization's activities for the coming year.
3. Please submit copies of any brochures, pamphlets, newsletters, fliers, advertisements, or any literature regarding your organization.
4. Will you engage in lectures, classes, workshops, or seminars open to the public or to members? If yes, please submit the following:
 - a. State where your programs or activities will be conducted.
 - b. Describe the types of lectures, classes, workshops, or seminars. Typical topics covered, length of seminars, how often held, etc.
 - c. Submit documentation or sample of materials used in your lectures, classes, workshops, or seminars.
 - d. Explain how the amount of the fees to be charged will be determined. Will they be based on a rate above your cost, at cost, or below cost?
 - e. Do you propose to engage a paid staff of employees to arrange classes, workshops, seminars or lectures, etc.? Explain briefly.
 - f. Do you propose to offer an honorarium or a prescribed fee to lecturers? If yes, how is it determined?
 - g. How are your lectures, classes, seminars or conferences arranged?
 - h. Provide a schedule or a draft of your upcoming events.
 - i. State the percentage of your total gross receipts that you expect will be derived from this activity.
5. Regarding your activities involving the internet, please submit the following information:
 - a. Who selects the materials on your website and what are the criteria for making that selection? Please explain fully.
 - b. How does your website further your exempt purpose?
 - c. Is your website free of charge to the public? If not, what is the basis for charging your fee?
 - d. Is/will your website be copyrighted? If yes, in whose name will the copyright be held?
 - e. Who develop the website and has control over the data generated by the website? If third party involved, please submit a copy of the contract or agreement, which should clearly state who owns the data that is generated.
 - f. How does your organization's website differ from a regular commercial website?
 - g. Does your organization sell advertising on your website for commercial companies? If yes, please explain in detail and state the percentage of total annual gross receipts that you expect to derive from sale of such advertising.
 - h. Do you sell any products, etc. on your website for your organization? If yes, please explain in detail and list the products or types of products you sell.
6. Please provide copies of your current web pages from your website that is available only to your members.

7. Have you conducted or will you conduct rallies or exhibitions for or against any public policies, legislations, public officers, political candidates, or like kinds? Provide the following for all the events you have conducted and will conduct for 2012 and 2013:

- a. The time, location, and content schedule of each rally or exhibition
- b. Provide copies of handouts you provided or will provide to the public.
- c. The names of persons from your organization and the amount of time they have spent or will spend on the event. Indicate the name and amount of time they spent on the event. Indicate the name and amount of compensation paid or will be paid to each person. If you did not pay or will not pay anyone, then, indicated the event was or will be conducted by volunteers.
- d. Indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.
- e. Expense amounts incurred for these activities for 2010 and 2011
- f. Expense amounts to be incurred for these activities for 2012 and 2013

8. Please describe the nature and extent of your legislative/lobbying activities, specifically:

- a. The legislative/lobbying activities, direct or indirect, that you engaged in or will engage in; and
- b. The part of total staff time that is spent in carrying on those activities;
- c. The amount of money appropriated and spent for those activities.

9. Have any candidates running for public office spoken or will they speak at a function of your organization?

- a. If so, provide the names of the candidates, the functions at which they spoke, any materials distributed or published with regard to their appearance and the event, any video or audio recordings of the event, and a transcript of any speeches given by the candidate(s).
- b. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

If not, please confirm by answering "No" to this question.

10. Have you distributed or will you distribute materials or conduct other communications that are prepared by another organization or person? If so, provide the following:

- a. Copies of materials and contents of communications
- b. When and where the distribution has been conducted or will be conducted?
- c. Who has distributed or will distribute the materials?
- d. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

If not, please confirm by answering "No" to this question.

11. Will you, or have you ever, conducted voter education activities, including voter registration drives, get out voting drives, or publishing or distributing voter guides? If so, provide the following:

- a. What is the location, date and time of the events?
- b. Who on the organization's behalf have conducted or will conduct the voter registration or get out the vote drives?
- c. Provide copies of all materials published or distributed regarding the activities, including copies of any voter guides.

- d. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

If not, please confirm by answering "No" to this question.

12. Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If so, provide the following:

- a. Provide the name, employer identification number, and address of the organizations
- b. Describe in detail the nature of the relationship(s).
- c. Do you work with those organization(s) regularly? Describe the nature of the contacts.
- d. List shared employees, volunteers, resources, office space, etc. with the organization(s).
- e. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

If not, please confirm by answering "No" to this question.

13. Will the organization utilize one of the officer's personal resident for the purpose of directly carrying out its work? If yes, please explain and state how the related expenses will be allocated.

14. Please provide copies of all leases, contracts, and rental, loan, or financing agreements you have entered into.

15. Please explain how you solicit public donations and supports, and provide the following for your fundraising activities:

- a. Copies of all solicitations the organization has made regarding fundraising, including fundraising that occurs in an election year and non-election year.
- b. Copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, and webpage solicitations.
- c. How much of your organization's budget is spent on fundraising?
- d. What are the sources of the fundraising expenses?
- e. Please indicate the percentage of time and resources you have spent or will spend conducting these activities in relation to 100% of all your activities.

16. Please submit copies of the organization's actual financial statements for fiscal years ending December 31, 2007 and December 31, 2011. Please provide a breakdown of your income and expenses rather than lumpsum total.

17. Do you propose to employ any officer, director, or trustee of your organization? If yes, please submit the following information:

- a. List name and title of each such individual.
- b. Describe each individual's duties and responsibilities.
- c. Explain how the amount of each individual's compensation will be determined.

18. Please provide resumes of each of the organization's officers and directors.

19. Will the organization disburse or provide funding to individual or private entity for litigation? If yes, please explain.

20. Please state whether the organization will be or has been involve in any litigation or class-action suit. If yes, please explain.

Attachment # 4

ORGANIZATION #3

Application 501(c)(3)

Application Filed: 7/15/2010

Additional Information Submitted:

March 2011

November 2011

COPY

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: February 8, 2012

Employer Identification Number:

Person to Contact – Group #:

Contact Telephone Numbers:

Phone

Fax

Response Due Date:

February 22, 2012

Dear Sir or Madam:

Thank you for the information submitted November 8, 2011 regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the 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.

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.

FEB 13 2012

Additional Information Requested:

1. Provide a print-out of each of your website's pages or proposed website's pages, including any pages with restricted access.
2. Provide details regarding all of your activity on Facebook and Twitter. Also, provide hard copies of all advertising you have conducted using social media outlets.
3. Submit the following information relating to your past and present directors, officers, and key employees:
 - a) Provide a resume for each.
 - b) Indicate the number of hours per month each individual has provided or is providing services to you.
 - c) Provide a description of all the services each individual provides or has provided to you.
 - d) Indicate the total compensation provided to each individual.
 - e) Describe how each compensation package was determined.
 - f) Indicate if any of your current and former officers, directors, and key employees are related to each other (include family and business relationships) and describe the nature of the relationship.
4. List each past or present board member, officer, key employee and members of their families who:
 - a) Has served on the board of another organization.
 - b) Was, is or plans to be a candidate for public office. Indicate the nature of each candidacy.
 - c) Has previously conducted similar activities for another entity.
 - d) Has previously submitted an application for tax exempt status.
5. Do you have a conflict of interest policy? If yes, submit a copy.
6. Provide minutes of all board meetings since your creation.
7. Regarding your fundraising:
 - a) Provide copies of all solicitations the organization has made regarding fundraising.
 - b) Provide copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, webpage solicitations.
 - c) Provide a listing and details regarding all fundraising expenses.
8. Provide actual financial information for 2010 and 2011 and a budget for 2012. Provide details regarding each item listed.

9. Provide a description of the collateral materials used by the organization.
10. Although no salaries and wages on the financial information submitted with your initial application does the organization currently have or plan to have employees? Provide the following information:
- How many employees do you have?
 - Indicate the total of full-time, part-time, and seasonal employees?
 - If employees are part-time, when did/do they work?
 - If employees are seasonal, during what season (months) did/do they work?
 - How many employees are/were devoted to each activity of the organization throughout the year?
11. Regarding your current and planned volunteers:
- How many volunteers do you have?
 - How many volunteers are/were devoted to each activity of the organization throughout the year?
 - How many and what sort of resources are devoted to volunteer activities?
12. In your Form 1023 application, you stated you conduct the following activities:
Provide the following information for all the events you have held from inception to the present:
- The time, location, and content schedule of each event
 - A copy of the handouts you provided to the audience
 - Identify the education and workshop materials that instructors used
 - The names and credentials of the instructors
 - If speeches or forums were conducted in the event, provide detailed contents of the speeches or forums, names of the speakers or panels, and their credentials. If any speakers or panel members were paid, provide the amount paid for each person. If not, please indicate that they volunteered to conduct the event.
 - The names of persons from your organization and the amount of time they spent on the event. Indicate the name and amount of time they spent on the event. Indicate the name and amount of compensation that was paid to each person. If no one was paid, indicate this event was conducted by volunteers to each person.
13. Provide the following information for all the events you will conduct for 2012 and 2013:
- The time, location, and content schedule of each event
 - Identify handouts you provided to the audience
 - Identify workshop materials that instructors will use

- d) The names and credentials of the instructors
 - e) If speeches or forums will be conducted in the event, provide detailed contents of the speeches or forums, names of the speakers or panels, and their credentials. If any speakers or panel members will be paid, provide the amount will be paid for each person. If not, please indicate they volunteered to conduct the event.
 - f) The names of persons from your organization and the amount of time they will spend on the event. Indicate the name and amount of time they will spend on the event. Indicate the name and amount of compensation that will be paid to each person. If no one will be paid, indicate this event will be conducted by volunteers to each person.
 - g) Indicate the percentage of time and resources you will spend on these activities in relation to 100% of all your activities.
14. You have stated you will recruit individuals to serve as election administration workers or as election observers. Provide the following information:
- a) Explain the process used to recruit individuals willing to fill these positions.
 - b) Provide copies of any materials distributed to recruit individuals.
 - c) How many individuals have you trained to date?
 - d) How many individuals are currently undergoing training?
 - e) How many elections have you provided election workers for?
 - f) What percentage of individuals recruited go on to serve as administration workers?
 - g) What percentage of individuals recruited go on to serve as election observers?
 - h) What percentage of individuals recruited do not go on serve as election workers?
 - i) Do you only train election workers for the state of Texas? If yes, do you plan to expand your activities to other states? List the states in which you plan to train election workers. If you have already expanded provide a list states in which you are currently training election workers.
 - j) Are there any regulations that govern the role of an election observer? If yes, provide copies of the applicable regulations.
15. You stated that election administration workers are trained by local election administrators. Provide the following information:
- a) Do election administration workers receive any training from you? Explain the training received.
 - b) If training is received from you how does this training differ from the training received by election observers?
 - c) When do the election administration workers receive this training: prior to the training, concurrently with the training, or after receiving the training from local election administrators?

16. You have stated the organization's materials are carefully vetted by _____ experts. Provide the names and credentials of the _____ experts used by the organization
17. You have stated the organization's _____ center will be staffed with _____ experts. Provide the names and credentials of the _____ experts used by the organization.
18. How many reports have _____ made to the _____ center? Of those reports how many have been elevated to the appropriate _____ official to correct the violation?
19. You have stated the organization may participate in _____ compel compliance with: _____ Provide a description of any of your organization's involvement in _____ to date.
20. Provide the following information about the organization's activity:
- Explain the process used to recruit individuals.
 - Provide copies of any materials distributed to recruit individuals.
 - Describe the training process used by the organization. Provide a copy of any training materials used.
 - How many individuals have you trained to date?
 - How many individuals are currently undergoing training?
 - Identify the states in which the organization conducts, has conducted, or plans to conduct this activity.
 - In how many jurisdictions have you conducted this activity?
21. You stated the organization has developed, through volunteers, _____ capability for downloading the _____ then reviewing and indentifying potential _____ Is there any intellectual property rights associated with this _____ If so, who owns those rights?
22. You stated the organization is lessening the burdens of government by assisting governmental bodies in accomplishing their requirements under law. You go on to state the organization's review _____ directly fulfills the _____ imposed on government and offers a resource to accomplish this task that many local jurisdictions lack. Provide the following information:
- Has the organization ever been approached by a jurisdiction specifically to perform a review of registration lists? If so, please explain.
 - To your knowledge has a

of _____ to assist them in discharging their statutory obligation to _____
If so, please explain.

c) In how many jurisdictions have you presented your _____

23. You stated you will provide _____ training. In addition to _____ will you, or have you ever, conducted get out to vote drives, or publish or distribute voter guides? Provide the following information:

- a) What is the location, date and time of the events?
- b) Who on the organization's behalf have conducted or will conduct the voter registration or get out to vote drives?
- c) Provide copies of all materials published or distributed regarding the activities, including copies of any voter guides.

24. You stated the organization may create documentaries. Provide copies of any completed documentaries including printed transcripts.

25. In regards to the organization's public education activities you state the organization seeks to educate the public and influential individuals. Define influential individuals.

26. You stated the organization hopes to raise awareness of voter integrity tissues through strategic outreach efforts including media relations. Has your organization engaged in any activities with the news media? If so, please describe those activities in further detail and, if available, provide copies of articles printed or transcripts of items aired because of that activity. News media activity may include the following:

- a) Press releases
- b) Interviews with news media
- c) Letters to the editor
- d) Op-ed pieces

27. In your initial application you stated _____ would like to see _____ legislation to support the use of a _____, 20% of the budget would be used to support printing to educate on the cause. In your most recent response you stated _____ provide information on its findings to elected officials. Provide the following information regarding these activities:

- a) Provide copies of all communications, pamphlets, advertisements, and other materials distributed by you regarding the legislation.
- b) Do you conduct media advertisements lobbying for or against legislation? If yes, provide copies of any radio, television, or internet advertisements relating to the organization's lobbying activities.
- c) Do you directly or indirectly communicate with members of legislative bodies? If so, explain the amount and nature of the communication.

28. Are you a membership organization? Provide details regarding all members' fees and benefits.
29. Do you publish or distribute materials or conduct other communications that are prepared by or reviewed by another organization? If yes, explain and provide a copy of such materials or communications.
30. Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.
31. Do you or will you rate candidates? If yes, explain.
32. Do you or will you endorse candidates? If yes, explain and answer the following:
- a) Provide your endorsement criteria.
 - b) Once a candidate is endorsed, how does your organization handle the endorsement?
 - c) Provide a list of all candidates you have endorsed.
 - d) Does your organization notify the candidate of the endorsement? If yes, explain.
 - e) Do you provide any materials to candidates, which they may use to promote their candidacy? If so, please describe and provide copies of those materials.
33. You have indicated you have a close connection with:
- a) Provide the address of the organization.
 - b) Describe in detail the nature of the relationship.
 - c) Do you work with the organization(s) regularly?
 - d) Provide copies of all related contracts with such organizations.
 - e) Describe the nature of all contacts with the organizations.
 - f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
34. Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If yes:
- a) Provide the name, federal employer identification number and address of each organization.
 - b) Describe in detail the nature of the relationship(s).
 - c) Do you work with the organization(s) regularly?
 - d) Provide copies of all related contracts with such organizations.
 - e) Describe the nature of all contacts with the organizations.
 - f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

35. Are you associated with any for-profit organizations? If yes:
- Provide the name, federal employer identification number and address of each organization.
 - Describe in detail the nature of the relationship(s).
 - Do you work with the organization(s) regularly?
 - Provide copies of all related contracts with such organizations.
 - Describe the nature of all contacts with the organizations.
 - Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.
36. Do you engage in business dealings with any candidate(s) for public office or an organization associated with the candidate, such as renting office space or providing access to a membership list? If so, describe the relationship in detail and provide contracts or other agreements documenting the business relationship.
37. Has any person or organization provided educational services to you? If yes, provide the following:
- The name of the person or organization.
 - A full description of the services provided.
 - The political affiliation of the person or organization.
38. Have you conducted candidate forums at which candidates for public office were invited to speak? If yes, provide the following:
- Details, including the nature of the forums
 - The candidates invited to participate
 - The candidates that did participate
 - The issues discussed
 - The time and location of the event.
 - Copies of all materials distributed regarding the forum and provided at the forum, including any internet material discussing or advertising the forum.
39. Have any candidates for public office spoken at a function of the organization other than a candidate forum? If yes, provide the following:
- The names of the candidates
 - The functions at which they spoke
 - Any materials distributed or published with regard to their appearance and the event
 - Any video or audio recordings of the event
 - A transcript of any speeches given by the candidate(s)

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT:

Street Address for Delivery Service:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT:

Letter 2382 (5-2011)
Catalog Number 57829T

05/2011
11/2011
12/2011

05/2011
11/2011
12/2011

05/2011

*Attachment #
5*

ORGANIZATION #4

501(c)(4) Status

Application Submitted: 10/27/2009



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

**COPY FOR YOUR
INFORMATION**

Date: February 23, 2012

Employer Identification Number:

Person to Contact and ID Number:

Contact Telephone Number:

FAX Number:

Response Requested By:

DUE DATE: March 16, 2012

Dear Applicant:

We have reviewed your application for exempt status under section 501(c)(4) of the Internal Revenue Code and found that additional information is needed to help determine whether you are tax exempt. To complete our consideration we need the following information over the signature of one of your principal officers or directors.

1. Provide a current list of your directors, officers, key employees, five highest paid employees (if different from key employees), and five highest paid independent contractors and their compensation from you.
2. Submit copies of your Forms 990 for 2009 and 2010. Also submit copies of any Form 1120-POL you have filed.
3. Provide audited financials for 2009 and 2010, if available.
4. Provide Statements of Revenue and Expenses for 2009, 2010, 2011 (actuals) and estimates for 2012. Use the format of Form 1024, Part III, adding the following details for exempt function expenditures (Line 9): Break out and separately list expenses by key issue, date, type of activity, and geographic location.
5. Submit current copies of your website. Also supply a list of links to other websites from your website.
6. For 2009, 2010, and 2011, submit copies of emails you distributed and indicate the key issue, date, and target audience for each.
7. Submit copies of vote audits and congressional ratings you have conducted from 2009 to the present. For each of these audits or ratings list the key issue(s) you were identifying.
8. Provide copies of academic research projects and studies (a) you have supported financially or (b) you have relied on from other sources. Provide a separate list for each of these projects, studies, or sources which includes the date funded, received, the

target location, and the key issue(s) involved.

9. For public seminars you have held, provide dates, locations, key issues, agendas, list of speakers, attendees, and copies of materials you provided.
10. Submit transcripts of ads you disseminated in 2009, 2010, and 2011. For each ad, identify how it was transmitted (e.g. internet, cable, broadcast, newspaper, newsletter, etc.), the key issue, location of the communication, target of the communication, date, and whether there was legislative vote, a primary, caucus, or election pending, and if so, the date of such pending vote, primary, caucus, or election.
11. Provide a list of contributors of \$2,000 or more in each year 2009 – 2011.
12. For each year 2009 – 2011, provide the number of your current members, separated by membership categories (if any), the different categories of membership, and a copy of membership materials and benefits you provide.
13. Submit an updated Form 2848, Power of Attorney and Declaration of Representative for 2012.

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.

If the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

Please respond by the date shown in the heading of this letter. If you need an extension of time to respond, or if you have any other questions about this matter, please call me at the above telephone number. You will expedite our receipt of your reply by using the following address on the envelope. If it is convenient, you may fax your reply (up to 10 pages) using the fax number shown in the heading of this letter.

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Thank you for your cooperation. We have sent a copy of this letter to your representatives as indicated in your power of attorney.

Sincerely,

June 3, 2011

VIA FACSIMILE (202) 283-9462

Internal Revenue Service
Washington, DC 20224

Re: Status of Form 1024 Application of

Dear

We have spoken on a couple of occasions during the past several months when I have called to inquire as to the status of the application for recognition of exempt status submitted by my client, . After our last conversation, you kindly left a message advising me that the application is somewhere in the IRS undergoing 'review'.

This is to memorialize the chronology of the dates involving application and the utterly mystifying failure of the IRS to conclude its review of the application for exempt status.

October 27, 2009: filed its Form 1024 with the IRS

November 16, 2009: received a letter from the IRS advising that the application had been received and assigned for review

June 14, 2010: received a letter from the IRS asking for additional information

July 20, 2010: submitted its response to the IRS providing the requested additional information

Since our submission last summer, I have made several phone calls to the IRS inquiring as to the status of the application. You have spoken to me about this situation and your message to me several weeks ago was that 'someone else' was / is reviewing the application. That is all the information I have been able to glean from my inquiries.

It has been more than a year and a half since we submitted this application. The organization has continued to function as a social welfare organization, which it is legally permitted to do, but we continue to be asked by the state regulators for a copy of our IRS Letter of Determination of Exempt Status.

June 3, 2011

Page 2

This delay is more than unusually long. I am beginning to believe that the reason for the delay is politically motivated because my client has actively opposed the Obamacare legislation.

is permitted under the regulations of the IRS to engage in unlimited legislative activities and lobbying, so it is puzzling as to why its grassroots lobbying and legislative activities would be of any interest or concern to the IRS. Is the opposition to Obamacare and the takeover of America's healthcare system by the government the reason that this application has been held up and not approved? I certainly hope that is not the case, but if it is, the IRS should simply advise me of that fact so that we can initiate the necessary appeals.

is and has engaged solely in legislative and grassroots educational activities as outlined in its application for exempt status. We are more than happy to provide whatever additional documents or documentation you deem necessary or appropriate to complete your review.

I would appreciate it if you could please forward this to the person(s) who are assigned to process the application, and advise me as to who that individual is and how I may contact him/her to find out the reason(s) for this delay and to clear any obstacles or answer any questions that may exist.

I am going to be traveling out of the country from Monday, June 6, 2011 until June 20, 2011. During that time, hopefully, there can be some internal effort within the IRS to locate my client's application and to provide me upon my return the identity of the analyst(s) who are working on this application. Then, I can inquire as to what information is needed to finalize this process and complete the review by the IRS.

Please feel free to contact me at (202) 295-4081 after June 20, 2011. I trust that we can resolve this situation before the one-year anniversary of our last submission to the IRS on July 20, 2010. Surely a year is long enough to process a 3-page letter.

Thank you for your assistance.

Sincerely,

Cleta Mitchell, Esq., Counsel

cc:



FOLEY & LARDNER LLP

Attachment # 6

ATTORNEYS AT LAW

WASHINGTON HARBOUR
3000 K STREET, N.W.
SUITE 600
WASHINGTON, D.C. 20007-5109
202.672.5300 TEL
202.672.5399 FAX
foley.com

November 8, 2011

Certified Mail
Return Receipt Requested

CLIENT/MATTER NUMBER
101232-0101

Mr. Ron Bell
Internal Revenue Service
P.O. Box 2508—Room 4511
Cincinnati, OH 45201

Re: Exemption Application for True the Vote (EIN: 27-2860095)

Dear Mr. Bell:

This letter is in follow-up to our phone conversation of October 12, 2011. We discussed True the Vote (EIN: 27-2860095) (formerly known as KSP/True the Vote) (“**True the Vote**” or the “**Organization**”) and its Application for Recognition of Exemption under Section 501(c)(3) (IRS Form 1023).

True the Vote’s Exemption Application was submitted on or about July 15, 2010. On February 15, 2011, the Internal Revenue Service sent the Organization a request for more information (Letter 1312). On March 7, 2011, the Organization submitted responses to these questions to the Cincinnati IRS office. On March 8, 2011, the Organization furnished a Certificate of Correction (evidencing that recommended changes had been made to the Organization’s Certificate of Formation) to the Cincinnati office.

You have advised us that the Exemption Application has been pending in the Cincinnati office since that date and that the Exemption Application has been forwarded to the Washington, DC office for additional review. The Cincinnati office is waiting for a response from the Washington, DC office.

The purpose of this submission is to amplify and clarify information regarding the activities of True the Vote and to provide specific legal precedent and authority in support of the recognition of True the Vote's charitable purposes in order to finalize and facilitate recognition of exempt status by the IRS. We kindly request that you forward a copy of this submission (as provided) to the appropriate person in the Washington, D.C. office.

After the last submission was made to the IRS, the Organization changed its name from “KSP/True the Vote” to simply “True the Vote”. The Certificate of Amendment to the Certificate of Formation is attached. This change was made only to simplify the Organization’s name and branding and does not reflect any changes in the purposes or activities of the Organization.

BOSTON
BRUSSELS
CHICAGO
DETROIT

JACKSONVILLE
LOS ANGELES
MADISON
MIAMI

MILWAUKEE
NEW YORK
ORLANDO
SACRAMENTO

SAN DIEGO
SAN DIEGO/DEL MAR
SAN FRANCISCO
SHANGHAI

SILICON VALLEY
TALLAHASSEE
TAMPA
TOKYO
WASHINGTON, D.C.

March 21, 2013

Attachment #1

By Email and U.S. First-Class Mail

Steven T. Miller, Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Re: Unlawful Disclosure of Tax-Exempt Organizations Confidential Taxpayer Information

Dear Acting Commissioner Miller:

As attorneys representing tax-exempt organizations, we are writing to express our grave concern about recent unlawful disclosures of pending applications and unredacted tax returns of certain tax-exempt organizations. We request that the Internal Revenue Service take immediate steps to determine how these disclosures of confidential taxpayer information occurred, to take any and all necessary steps to prevent similar disclosures in the future, and to make a detailed public statement describing these steps to reassure the tax-exempt community.

Recent reports and discussions make it clear one or more IRS employees responded to a public information request from the news organization ProPublica by giving ProPublica pending applications and subsequent extensive correspondence with the IRS regarding the applications from a number of organizations seeking recognition of their exemption from tax under Section 501(c)(4) of the Internal Revenue Code.

As you know, application documents are subject to public disclosure after recognition of the organization's tax-exempt status, but still-pending (or withdrawn) applications are not. This restriction recognizes that pending applications are often incomplete and may include information about proposed activities that are questioned by the IRS determination agent and that the organization subsequently has a chance to clarify or eliminate from its plans before they are made public.

It is clear that the IRS recognized that the applications should not have been released to Pro Publica. Following the publication of the first article describing the disclosed application of one of the organizations, IRS employees contacted other organizations to warn them that their applications and associated materials "probably" had likewise been improperly disclosed. Indeed, ProPublica subsequently published additional confidential taxpayer information for a number of other organizations with pending applications.

These disclosures come on the heels of another recent allegation of an unredacted copy of a Form 990 annual information return (including an unredacted Schedule B showing major donors to the organization) for a 501(c)(4) organization that was released by someone at the IRS (or at least someone with access to IRS files).

All of these recent disclosures appear to have involved organizations with a conservative political ideology (although we are aware of similar improper disclosures that involved both conservative and liberal or progressive organizations in the past).

We are concerned that these recent reports will have significant negative consequences. Organizations fearful of such disclosures may be less forthcoming and intentionally vague about their activities on applications for exemption, Form 990s, and other filings. Donors may be deterred from giving if they fear their contributions might be improperly disclosed.

Moreover, organizations that espouse particular ideologies may be convinced – and may persuade others – that the IRS or its employees are biased against those ideologies and are engaged in a deliberate effort to undermine the organizations through deliberate improper disclosures. These results are all possible, whether improper disclosures by the IRS are malicious or merely the result of unintentional errors by agency staff.

The IRS is clearly aware that it has a problem – as demonstrated by the calls to organizations that were the victims of the disclosure to ProPublica – but the IRS needs to do more. The recent spate of improper disclosures requires a public statement to make it clear that the IRS has identified how these disclosures came about and describing the concrete steps the IRS has put in place to prevent any further such disclosures. Inaction or silence by the IRS fuels both fear of further disclosures and narratives alleging IRS ideological bias.

We urge you to address these issues promptly and forcefully. This is a public confidence issue where the Service is uniquely-positioned to reassure the public. It should.

Sincerely,

Heidi K. Abegg, Webster, Chamberlain & Bean, LLP

Jeffrey Altman, Whiteford Taylor Preston, LLP

Robert Benton, Wiley Rein LLP

Catherine Bitzan Amundsen, Gray Plant Mooty

Jennifer Reedstrom Bishop, Gray Plant Mooty

Karen Blackistone Oaks, Gober Hilgers PLLC

James Bopp, Jr., The Bopp Law Firm, PC

Eve Borenstein, Borenstein and McVeigh Law Office LLC

Leonard M. Cole, Cole Nonprofits Law, LLC

Gregory L. Colvin, Adler & Colvin

Sarah Duniway, Gray Plant Mooty

Alan P. Dye, Webster, Chamberlain & Bean, LLP

Chris Gober, Gober Hilgers PLLC

Gail Harmon, Harmon, Curran, Spielberg & Eisenberg, LLP

The firm of Holtzman Vogel Josefiak PLLC

Greg A. Larson, Gray Plant Mooty

D. Eric Lyan, Steptoe & Johnson PLLC

Cleta Mitchell, Foley & Lardner, LLP
Stefan Passantino, McKenna Long & Aldridge LLP
John Pomeranz, Harmon, Curran, Spielberg & Eisenberg, LLP
Hank Raattama, Akerman Senterfitt
Emily Robertson, Robertson Law Office, LLC
Janice Rodgers, Quarles & Brady LLP
Laura Solomon, Laura Solomon & Associates.
Charles M. (Chip) Watkins, Webster, Chamberlain & Bean, LLP
Jeffrey L. Yablon, Pillsbury Winthrop Shaw Pittman LLP
Barnaby Zall, Weinberg, Jacobs & Tolani, LLP

[Firm names are listed for identification purposes only. Inclusion of the firm's names does not indicate and should not be understood to imply endorsement of the views expressed in this letter by any of these firms or by other attorneys who are part of these firms but not listed here.]

cc: Lois G. Lerner, Director, Exempt Organizations Division, Internal Revenue Service
William J. Wilkins, Chief Counsel, Internal Revenue Service
The Honorable Max Baucus, Chair, U.S. Senate Finance Committee
The Honorable Orin Hatch, Ranking Member, U.S. Senate Finance Committee
The Honorable Dave Camp, Chair, U.S. House of Representatives Ways and Means
Committee
The Honorable Sander Levin, Ranking Member, U.S. House of Representatives Ways and
Means Committee



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Attachment # 8

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VIA HAND DELIVERY

✓ Mr. Steven T. Miller, Acting Commissioner
Internal Revenue Service
10th St & Pennsylvania Ave, NW
Washington, DC 20004

Ms. Lois Lerner
Director, Exempt Organizations
Internal Revenue Service
10th St & Pennsylvania Ave, NW
Washington, DC 20004

Re: Remedies for Mistreatment of Conservative Organizations by IRS

Dear Commissioner Miller and Director Lerner:

The news today that Director Lerner has confirmed that citizens organizations who were deemed by the IRS to be affiliated with the 'tea party' movement were singled out for specific additional scrutiny and refusal to grant exempt status comes as no surprise to those of us who have been wrangling with the IRS over this troubling issue for several years now.

We appreciate the honesty of Director Lerner in admitting the wrongdoing by the IRS who politicized the review process of applications for exempt status of nonprofit organizations whose mission is the support of conservative policy positions.

However, the apology falls far short of a remedy. Now that you have confirmed what many of us have known was happening for the past several years, there are a number of follow up comments and questions.

First, I represent a number of these citizens organizations targeted by the IRS and *none* of them have received their letters of exempt status. As of this writing, some of the organizations have been waiting since 2009 to receive their letters, despite having responded to multiple, exhaustive and repeated requests for additional information and materials. We have complied with every request propounded by your agency, yet after months and years, the organizations have yet to receive their letters of determination of exempt status.

Now that the IRS has admitted that these groups were unfairly and illegally targeted because of their political views, may we assume that the letters of determination of exempt status will be issued forthwith?

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I will be happy to furnish a list of the organizations I represent who have patiently and diligently awaited proper treatment by the IRS and we would respectfully request that instead of an apology, you send them their letters of determination of exempt status which have been unreasonably and improperly withheld and delayed.

Further, this experience was too widespread to be the result of a few 'low level' individuals acting on their own. Rather, the burdensome questions and exhaustive reviews – and the extreme delays in processing applications for exempt status were and continue to be too comprehensive and involved more than one IRS office, *including the IRS offices in Washington DC*, to be considered 'isolated'. The fact that nearly 100 citizens groups received identical, burdensome questionnaires from IRS offices across the nation demonstrates that this was *not* a few 'low level' employees responsible for the effort. And, indeed, more than one agent in Cincinnati has advised me that his/her instructions regarding the processing of my 'tea party' related organization client(s) were coming from the Washington, DC office.

So my question is: How can you claim that this illicit strategy employed against conservative, patriotic Americans was a 'low level' employee effort in the Cincinnati office when agents over the past several years have advised me that the directions were coming from a special task force established in the Washington offices of the IRS and when the letters and mistreatment was not confined to applicants dealing with the Cincinnati office?

What actions have been taken to identify ALL the IRS employees engaged in this scheme to target conservative groups and withhold processing of their applications for exempt status? What disciplinary actions have been taken regarding those employees? And what steps have been taken to ensure that this doesn't happen in the future?

The admission by the IRS that what many of us knew to be the truth is a first step in addressing the problem. But it is only a first, tiny step. There is much more to be disclosed in order to ensure this type of political persecution is permanently ended.

Please contact me at (202) 295-4081 so that I may go over the list of my client organizations who have been mistreated by your agency and who are long overdue to receive their improperly withheld letters of determination of exempt status.

I will look forward to your immediate response. Thank you.



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Sincerely,

/s/ Cleta Mitchell

Cleta Mitchell, Esq.