

Congress of the United States
Washington, DC 20515

April 23, 2012

The Honorable Douglas H. Shulman
Commissioner, Internal Revenue Service
Room 3000 IR
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Shulman:

It has come to our attention that numerous nonprofit civic organizations across the country have experienced extensive delays and received excessively burdensome information requests in connection with their applications for tax-exempt status under 26 U.S.C. §501(c). These requests have included demands for complete records of every oral statement ever provided by any member of the organization, vague probes into tangential associations with private citizens and excessively long questionnaires all to be returned within unreasonably short time periods. These demands go well beyond good-faith due diligence and appear designed to be logistically and financially impossible to comply with.

Tax-exempt status exists to ensure that taxation does not hinder citizens' engagement in social welfare and civic activities. To wit, 26 U.S.C. §501(c)(4)(A) exempts "[c]ivic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare...the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes." Further, the I.R.S. has affirmed that these organizations "may carry on lawful political activities and remain exempt as long as it is primarily engaged in activities that promote social welfare." (Rev. Rule 81-95, 1981-1 C.B. 332)

These recent inquiries appear to constitute disparate treatment for no apparent reason other than the political persuasion of applicants. Such practices chill these groups' Constitutionally-guaranteed rights to civic participation, freedom of association and free speech and are better left to despotic regimes than a revenue-collection agency in a free country.

It does not appear that the missions and activities of these organizations require information beyond the scope of Form 1024 and Schedule B, which we understand to have been traditionally required. We request that you provide a response demonstrating how these recent requests by the I.R.S are consistent with precedent and supported by law. We further request that the I.R.S. refrain from any additional unwarranted and excessive information demands and other dilatory tactics.

Thank you for your attention to this matter. We look forward to your timely response.

Sincerely,



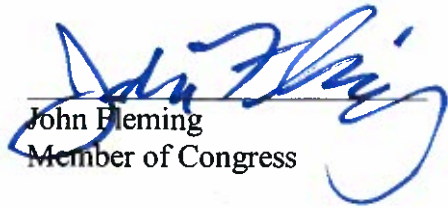
Bill Flores
Member of Congress



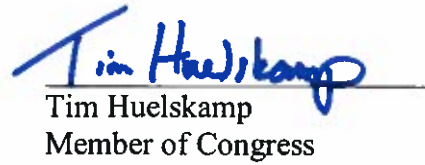
Tom McClintock
Member of Congress



Jim Renacci
Member of Congress



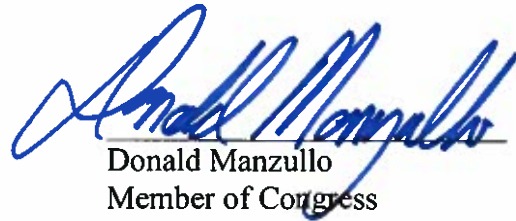
John Fleming
Member of Congress



Tim Huelskamp
Member of Congress



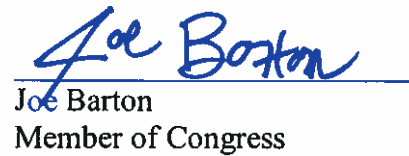
Jeff Duncan
Member of Congress



Donald Manzullo
Member of Congress



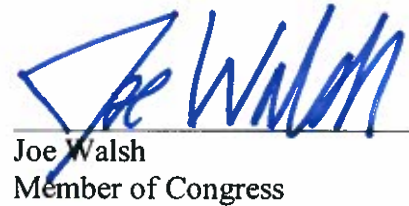
Doug Lamborn
Member of Congress



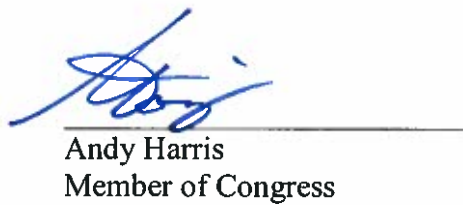
Joe Barton
Member of Congress



Louie Gohmert
Member of Congress



Joe Walsh
Member of Congress



Andy Harris
Member of Congress



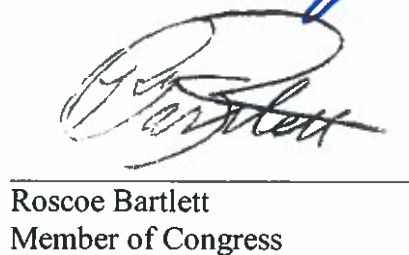
Bill Posey
Member of Congress



Tim Walberg
Member of Congress



Walter B. Jones
Member of Congress



Roscoe Bartlett
Member of Congress



Bill Johnson
Member of Congress



Charles Boustany
Member of Congress



James Lankford
Member of Congress



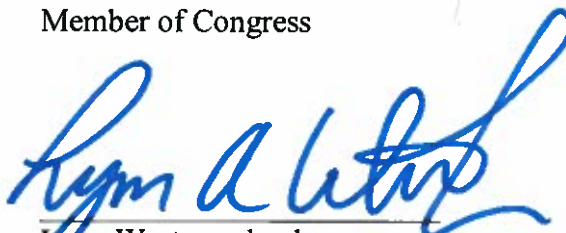
Dennis Ross
Member of Congress



Gus Bilirakis
Member of Congress




Francisco "Quico" Canseco
Member of Congress



Lynn Westmoreland
Member of Congress



Trent Franks
Member of Congress



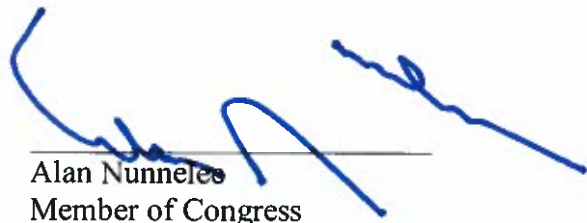
Mike Pompeo
Member of Congress



Raúl Labrador
Member of Congress



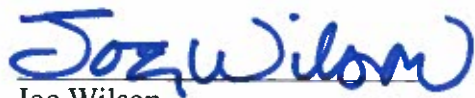
W. Todd Akin
Member of Congress



Alan Nunnelee
Member of Congress




Steve King
Member of Congress



Joe Wilson
Member of Congress




Lynn Jenkins
Member of Congress



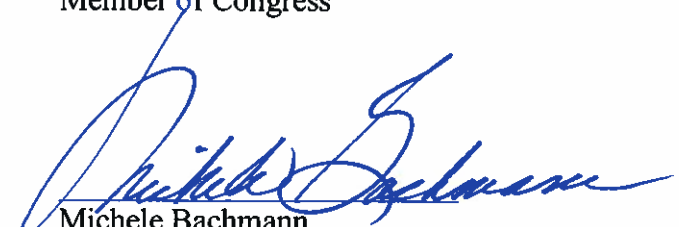
John Kline
Member of Congress




Ted Poe
Member of Congress




Diane Black
Member of Congress




Michele Bachmann
Member of Congress



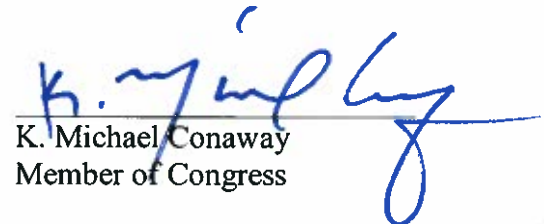
Richard Nugent
Member of Congress



Scott DesJarlais
Member of Congress




Bob Goodlatte
Member of Congress



K. Michael Conaway
Member of Congress



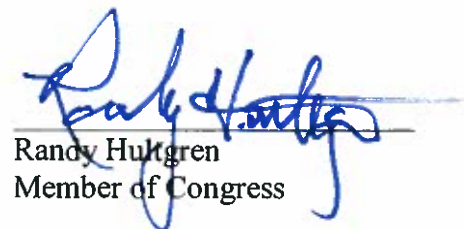
Jack Kingston
Member of Congress



Tom Graves
Member of Congress



Mick Mulvaney
Member of Congress



Randy Hultgren
Member of Congress



Ann Marie Buerkle
Member of Congress



Jeff Landry
Member of Congress



Sam Johnson
Member of Congress



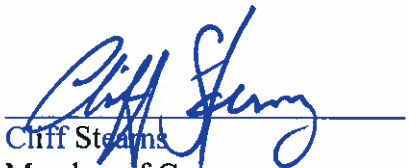
Scott Tipton
Member of Congress



Randy Forbes
Member of Congress



Marsha Blackburn
Member of Congress



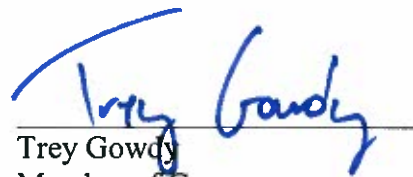
Cliff Stearns
Member of Congress



Kenny Marchant
Member of Congress



Robert Latta
Member of Congress



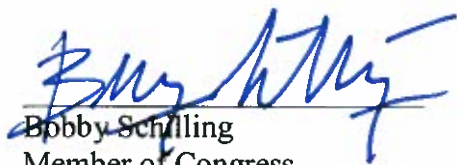
Trey Gowdy
Member of Congress



Thaddeus McCotter
Member of Congress



Paul Gosar
Member of Congress



Bobby Schilling
Member of Congress



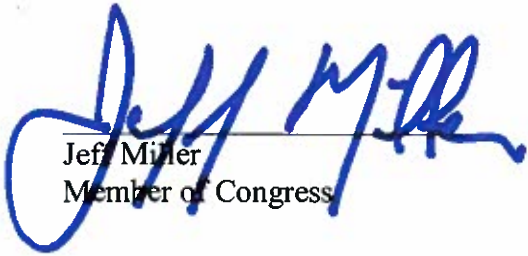
Rob Woodall
Member of Congress



Aaron Schock
Member of Congress




Sandy Adams
Member of Congress




Jeff Miller
Member of Congress



Connie Mack
Member of Congress



Steve Scalise
Member of Congress



Phil Roe
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