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

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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 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
Member of Congress