
From: Lerner Lois G
Sent: Monday, April 15, 2013 12:14 PM
To: Fish David L; Paz Holly O; Zarin Roberta B; Kindell Judith E; Biss Meghan R; Light Sharon P
Subject: RE: Senate Judiciary testimony

I was trying to tell him that I can't believe he thinks we didn't know!

Lois G. Lerner

Director of Exempt Organizations

From: Fish David L
Sent: Monday, April 15, 2013 12:59 PM
To: Lerner Lois G; Paz Holly O; Zarin Roberta B; Kindell Judith E; Biss Meghan R; Light Sharon P
Subject: RE: Senate Judiciary testimony

Tell Ruth she needs to get on the stick and that the next election cycle is around the corner. This is obviously a wonderful idea (that's why we suggested it). I think you told Greg all you can tell him, unless you want to tell him that we're taking guidance plan suggestions.

From: Lerner Lois G
Sent: Monday, April 15, 2013 12:38 PM
To: Fish David L; Paz Holly O; Zarin Roberta B; Kindell Judith E; Biss Meghan R; Light Sharon P
Subject: FW: Senate Judiciary testimony

What can I say?

Lois G. Lerner

Director of Exempt Organizations

From: Lerner Lois G
Sent: Monday, April 15, 2013 12:36 PM
To: 'Gregory L. Colvin'; 'ruth.madrigal@do.treas.gov'
Subject: RE: Senate Judiciary testimony

Thanks Greg--at IRS we receive copies of relevant testimony from our Legislative Affairs folks. Also, IRS testified in the session immediately prior to when you spoke.

Lois G. Lerner

Director of Exempt Organizations

From: Gregory L. Colvin [<mailto:colvin@adlercolvin.com>]
Sent: Monday, April 15, 2013 10:02 AM

To: Lerner Lois G; 'ruth.madrigal@do.treas.gov'

Subject: FW: Senate Judiciary testimony

Lois and Ruth :

I had the honor this last week of testifying in Washington DC before the Senate Judiciary Subcommittee on Crime and Terrorism. The topic was political campaign activity by 501(c)(4) social welfare organizations that signed IRS tax filings stating that they would not intervene, or had not intervened, in candidate elections.

The point of the hearing was to see whether the (c)(4) officers had made false statements under penalty of perjury on tax returns and could be criminally prosecuted. I explained how difficult this would be under the IRS multi-factor "issue advocacy" rules and its vague "facts and circumstances" approach to judging cases of political intervention. The Chairman, Senator Whitehouse (D-RI), and I discussed whether the "less than primary" amount of political activity permitted for (c)(4) organizations should be reduced to "insubstantial." Although precise percentages have never been officially set for those concepts, this could lower the limit from 49% to 10%.

My oral testimony appears in the webcast of the hearing on the Senate Judiciary website, along with my full written statement, here

<http://www.judiciary.senate.gov/hearings/hearing.cfm?id=2c79a170440dcdca9be971883a73cb83>.

I wrote a supplemental statement that will be included in the record of the hearing, attached. I continue to be optimistic about what you could do to improve law enforcement in this area.

My best,

Greg

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