

RE: 501(c)(4)

Obtained by Judicial Watch, Inc. via FOIA

Gardner Lorraine E

From: (b)(6)
 Sent: Thursday, May 12, 2011 8:28 AM
 To: Gardner Lorraine E
 Subject: RE: 501(c)(4)

You are awesome! Thaks for the kind words.

(b)(6)

From: Gardner Lorraine E [mailto:Lorraine.E.Gardner@IRSCOUNSEL.TREAS.GOV]
 Sent: Thursday, May 12, 2011 8:20 AM
 To: (b)(6)
 Subject: RE: 501(c)(4)

Thanks. I will contact her. If she is anything like you, I know I will like her. My branch chief did not allow me to send you the memo because he thought it would be subject to disclosure as a Chief Counsel Advice. I did not have time to follow up to see if that would be the case. I wanted you to have the memo for the benefit of the meeting. I will follow-up on that question as soon as possible, early next week. If I can send it to you, I will, and I will make sure you get the revised version. Lori

From: (b)(6)
 Sent: Thursday, May 12, 2011 8:16 AM
 To: Gardner Lorraine E
 Subject: RE: 501(c)(4)

You are correct. My Director certainly can obtain that information readily for you. She is on outlook and is Nanette M. Downing. She really is great you will like her. I think that she would really be willing to help also.

By the way, if you sent me a copy of you memo I did not receive it? Is there any way I can obtain a rough copy of your law and analysis?

Thanks Lori.

(b)(6)

From: Gardner Lorraine E [mailto:Lorraine.E.Gardner@IRSCOUNSEL.TREAS.GOV]
 Sent: Thursday, May 12, 2011 7:54 AM
 To: (b)(6)
 Subject: RE: 501(c)(4)

(b)(5) DP

Am I correct? Lori

From: (b)(6)
 Sent: Thursday, May 12, 2011 7:51 AM
 To: Gardner Lorraine E

6/9/2011

IRS-JW-220-004812

Subject: RE: 501(c)(4)

Good morning Lori.

Just to let you know, I received an inquiry from my Director yesterday.

Ok

(b)(5) DP

Anything else hot me back, thanks.

(b)(6)

From: Gardner Lorraine E [mailto:Lorraine.E.Gardner@IRSCOUNSEL.TREAS.GOV]
Sent: Thursday, May 12, 2011 6:48 AM
To: (b)(6)
Subject: 501(c)(4)

Good morning. I hope you are doing well. I have some questions that I hope either you or someone with historical knowledge on the Commissioner's side in TEGE can answer. (b)(5) DP

(b)(5) DP We are working on the issue. I am preparing another memo for a meeting next Friday. There will be at least one more meeting after that prior to any decision being made. I look forward to hearing from you. Lori

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how many
... Also
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6/9/2011

IRS-JW-220-004813

501(c)(4) organizations involved in political campaign activities, but keep in mind that gift tax assessments are not limited to contributions to politically active 501(c)(4)s.

The 2011 Workplan of the IRS Exempt Organizations Division indicates that "[i]n recent years, our examination program has concentrated on section 501(c)(3) organizations. Beginning in FY 2011, we are increasing our focus on section 501(c)(4), (5) and (6) organizations."

The US Chamber of Commerce is a 501(c)(6) organization, and may find itself under high scrutiny. One can only hope.

(b)(6)

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6/9/2011

IRS-JW-220-004814