
From: Flax Nikole C
Sent: Wednesday, March 27, 2013 5:15 PM
To: Sinno Suzanne; Lerner Lois G; Vozne Jennifer L
Subject: RE: UPDATE - FW: Hearing

yes, lets hold off right now

From: Sinno Suzanne
Sent: Wednesday, March 27, 2013 4:08 PM
To: Flax Nikole C; Lerner Lois G; Vozne Jennifer L
Subject: RE: UPDATE - FW: Hearing

oops. I just got your availability and scheduled a call for tomorrow at 10. I can obviously cancel.

From: Flax Nikole C
Sent: Wednesday, March 27, 2013 4:06 PM
To: Sinno Suzanne; Lerner Lois G; Vozne Jennifer L
Subject: Re: UPDATE - FW: Hearing

Thanks - need to hold off a bit. I am getting feedback from folks.

From: Sinno Suzanne
Sent: Wednesday, March 27, 2013 02:09 PM Eastern Standard Time
To: Flax Nikole C; Lerner Lois G; Vozne Jennifer L
Subject: RE: UPDATE - FW: Hearing

I can schedule a time for us to discuss before I go back to the hill.

Us 4? or do I need to invite others?

From: Flax Nikole C
Sent: Wednesday, March 27, 2013 1:31 PM
To: Sinno Suzanne; Lerner Lois G; Barre Catherine M; Landes Scott S; Amato Amy; Vozne Jennifer L
Subject: RE: UPDATE - FW: Hearing

thanks - this is helpful. Can we regroup internally before we get back to the Hill?

So sounds like their interest in 7206 is not 501c4 specific?

From: Sinno Suzanne
Sent: Wednesday, March 27, 2013 1:19 PM
To: Flax Nikole C; Lerner Lois G; Barre Catherine M; Landes Scott S; Amato Amy
Subject: UPDATE - FW: Hearing

I just spoke with Ayo. He told me that DOJ said the IRS does the initial investigations into violations of IRC section 7206 (fraud and false statements) and DOJ prosecutes IRS referrals. DOJ said they have not gotten any referrals from the IRS.

The Subcommittee is interested in an IRS witness to testify on:
- the process of an investigation before a case is turned over to DOJ
- how a determination is made
- how different elements of the offense are interpreted under IRC section 7206

Please let me know your thoughts.

Thanks,
Suzie

From: Sinno Suzanne
Sent: Wednesday, March 27, 2013 12:51 PM
To: Griffin, Ayo (Judiciary-Dem)
Subject: RE: Hearing

Ayo,

I do remember meeting with you on 501(c)(4)s last July and I hope you are well too.

Regarding the hearing, this is very short notice and I am not sure that we can properly prepare a witness in time and clear testimony. I will need to check with the subject matter experts and get back to you.

What would be most helpful is if you can tell me specifically what the Subcommittee wants the IRS to address, as we cannot comment on any specific cases/taxpayers. Are there questions that DOJ cannot answer that you want the IRS to answer instead?

Feel free to call me directly at 927-6922 if you would like to discuss over the phone.

Thank you,
Suzie

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From: Griffin, Ayo (Judiciary-Dem) [mailto:Ayo_Griffin@judiciary-dem.senate.gov]
Sent: Tuesday, March 26, 2013 7:44 PM
To: Sinno Suzanne
Subject: Hearing

Hi Suzanne,

I hope you're well. You may recall we met last summer during a couple of very helpful IRS briefings that you put together for staff for several Senators relating to political spending by 501(c)(4) groups.

I wanted to get in touch because Sen. Whitehouse is convening a hearing in the Judiciary Subcommittee on Crime and Terrorism on criminal enforcement of campaign finance law on April 9, which I think you may have already heard about from Bill Erb at DOJ. One of the topics actually involves enforcement of tax law. Specifically, Sen. Whitehouse is

interested in the investigation and prosecution of material false statements to the IRS regarding political activity by 501(c)(4) groups on forms 990 and 1024 under 26 U.S.C. § 7206.

Sen. Whitehouse would like to invite an IRS witness to testify on these issues. Could you please let me know if it would be possible for you to provide a witness?

I sincerely apologize for the late notice. We had been hoping that a DoJ witness could discuss all of the topics that Sen. Whitehouse was interested in covering at this hearing, but we were recently informed that they would not be able to speak about enforcement of § 7206 in this context.

I have attached an official invitation in case you require one two weeks prior to the hearing date (as DoJ does).

Perhaps we can discuss all of this on the phone tomorrow if you have time.

Thanks very much,

Ayo

Ayo Griffin
Counsel
Subcommittee on Crime and Terrorism
Senator Sheldon Whitehouse, Chair
U.S. Senate Committee on the Judiciary
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