
From: Kindell Judith E
Sent: Tuesday, October 05, 2010 7:31 AM
To: Chasin Cheryl D; Lerner Lois G
Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D
To: Lerner Lois G; Kindell Judith E
Sent: Tue Oct 05 08:25:31 2010
Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 7:47 AM
To: Kindell Judith E; Lerner Lois G
Cc: Ghougasian Laurice A
Subject: RE: 501(c)(4) 990s
Attachments: dvd availability info.pdf

DVDs must be ordered from Ogden using Form 4506 -A. An order from another government agency will be filled at no cost. Sherry Whitaker could probably expedite the process, but I don't know if it is possible to get a set by Friday. The attached pages from the EO Photocopy IRM describe what's available.

In the meantime, we'll get some returns from SEIN. Do you want those on a DVD? If the answer is yes, it's going to present some practical problems as there's no way to do that without using GERS and password protecting the files. Also, I'm uncertain of the disclosure rules can DOJ see Schedule B, or not? I'll ask David Fish.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Kindell Judith E
Sent: Tuesday, October 05, 2010 8:31 AM
To: Chasin Cheryl D; Lerner Lois G
Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D
To: Lerner Lois G; Kindell Judith E
Sent: Tue Oct 05 08:25:31 2010
Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

Exempt Organization Photocopy Procedures 3.20.13

page 41

Refund Procedures

If	And.....	Then
the refund request is for a prepaid order,	the order has not or can not be filled,	1. Verify the payment has posted. 2. Refer case to the unit lead for issuance of a manual refund. (See IRM 3.5.20.12.10.1 for additional information).
the refund request is for a prepaid order that was previously shipped to the requester,	the requester states the wrong returns were provided,	1. Inform requester a refund can not be issued for returns that were previously sent to them. However, we will provide copies of the correct returns at no additional charge.

3.20.13.4.10
(01-01-2010)

Requests for CDs/DVDs

- (1) Electronic copies (images) of certain EO returns that are filed with the Internal Revenue Service are available on CD or DVD-ROM. The images are available in “**Raw**” or “**Alchemy**” formats depending on the type of return, the type of filer, and the year the return was filed. Images for individual states are only available on CDs prior to 2007.

- **Raw Format:** CDs/DVDs contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. These files are not associated with each other except through a comma-delimited index file. Each submission's index file contains nine index fields (EIN, tax period, taxpayer name, state, ZIP code, type of return, subsection code, and total assets). This is followed by a list of TIF files belonging to the submission. This format is best for users who intend to process the image files through their own data software.
- **Alchemy Format:** CDs/DVDs containing image files associated in an Alchemy database to simplify visual searching of the tax returns. All required Alchemy software is provided. Once the software is installed, users can easily search the returns using any of the nine index fields identified above. This format is best for users who wish to examine returns visually.

- (2) A complete set is one year's worth of data from January through December. Prior year tax periods may be included in current year data.
- (3) Returns that are not currently available on DVD are shown below.
- Form 5227
 - Specific individual organizations

3.20 Exempt Organizations Returns Processing

- (4) A sample DVD is available upon request in either the “**raw**” or “**alchemy**” format. The cost for a sample DVD is \$12. Sample CDs are no longer available. The sampling is a statistical sample of Form 990 and Form 990-EZ imaged files.
- (5) There are **no refunds or exchanges** on CD or DVD orders unless:
- The customer can not access the information because the CD/DVD is defective. If the CD/DVD is defective, the customer will be offered a replacement after we confirm it's defective.
 - The fee was not the actual, direct cost in developing the CD/DVD; or
 - The basis for calculating the fee is improper.
- (6) Images are available at no cost to members of the media and other government agencies.
- (7) The following table indicates what returns are available, formats, and the related charge for other customers. Returns are maintained for seven years and then destroyed. As such, tax years prior to 2003 are no longer available.

Forms(s) Price for	Filing Year(s) Available	Price for Complete Set of CDs	Price for Complete Set of DVDs	CD(s) by Individual State Per Year	DVD(s) by Individual State Per Year
990 or 990-EZ	2003	\$1,555	N/A	\$48	N/A
Note: CD/DVDs for 2000 to 2004 contain only images for Form 990 and Form 990-EZ section 501(c)(3) organizations.					
990 or 990-EZ	2004	N/A	\$936	\$80	N/A
	2005	N/A	\$1,440	\$80	N/A
	2006	N/A	\$1,440	\$80	N/A
	2007	N/A	\$1,440	N/A	\$48
	2008	N/A	\$1,868	N/A	\$60
	2009	N/A	\$2,100	N/A	\$60
	2010	N/A	\$2,100	N/A	\$60
Note: Prior to April 1, 2005, CDs/DVDs for Form 990 and Form 990-EZ contain image files for section 501(c)(3) organizations only. April 1, 2005 and subsequent, CD/DVDs contain image files for all Form 990 and Form 990-EZ.					
990-PF	2003	\$530	N/A	\$24	N/A
	2004 2005 2006 2007	N/A	\$432	N/A	\$12
	2008 2009 2010	N/A	\$452	N/A	\$12

Exempt Organization Photocopy Procedures 3.20.13

page 43

990-T	2009 2010	N/A	\$48	N/A	\$12
-------	--------------	-----	------	-----	------

- (8) Images are also available on DVDs for the following forms. Since these images are not generally requested, the price is determined based on the volume of images requested. The cost is \$12.00 per DVD.
- Form 990 or Form 990-EZ section 527 (political) organizations;
 - Form 8871, Political Organization Notice of Section 527 Status;
 - Form 8872, Political Organization Report of Contributions and Expenditures; and
 - Form 8453-X, Political Organization Declaration for Electronic Filing of Notice 527 Status.
- (9) Requests for CDs/DVDs must be received on a Form 4506-A with the required user fee. The request must contain the following information:
- Name of organization requesting CD/DVDs and employee name (if applicable) or individual requester's name.
 - Mailing address.
 - Telephone number and extension.
 - UPS account number (for overnight delivery, if requested).
 - Description of specific formats being requested (e.g., "Complete set of 2003 CDs for Forms 990" or "Complete set of 2008 DVDs for Forms 990-PF."

Note: All CD/DVD requests must be prepaid.

- (10) SOI will replicate the requested CDs/DVDs, package, and return to EO Photocopy. EO Photocopy will ship CDs/DVDs to requester.
- (1) A program was created by SOI which allows specific DVD customer information to be entered to its database in order to fill requests for copies of CD/DVD. The "**SOI-SEIN-ORDERS**" is completed by the unit lead as CD/DVD requests are received. Form 5081 is required and must be approved prior to accessing the system.
- (2) The program allows specific information to be entered such as:
- IRS receive date
 - Type of request (Alchemy or raw)
 - Year(s) requested
 - Amount paid
 - Completion date
- (3) The status of each request can be checked regularly and all customer contact information is also stored on the database.

3.20.13.4.10.1
(01-01-2010)
SOI-SEIN-ORDERS
Application

3.20.13.4.11
(01-01-2010)
EO Photo Copy
Technical Software
Assistance Procedures

- (1) Telephone calls received in the EO Photocopy unit, regarding technical issues or questions related to the Alchemy Software must be forwarded to a SOI Information Technology Specialist for resolution.
- (2) Refer to the procedures outlined below when a call relating to this issue is received.

From: Kindell Judith E
Sent: Tuesday, October 05, 2010 8:11 AM
To: Chasin Cheryl D; Lerner Lois G
Cc: Ghougasian Laurice A
Subject: Re: 501(c)(4) 990s

We were only providing the publicly available info

From: Chasin Cheryl D
To: Kindell Judith E; Lerner Lois G
Cc: Ghougasian Laurice A
Sent: Tue Oct 05 08:47:18 2010
Subject: RE: 501(c)(4) 990s

DVDs must be ordered from Ogden using Form 4506 -A. An order from another government agency will be filled at no cost. Sherry Whitaker could probably expedite the process, but I don't know if it is possible to get a set by Friday. The attached pages from the EO Photocopy IRM describe what's available.

In the meantime, we'll get some returns from SEIN. Do you want those on a DVD? If the answer is yes, it's going to present some practical problems as there's no way to do that without using GERS and password protecting the files. Also, I'm uncertain of the disclosure rules can DOJ see Schedule B, or not? I'll ask David Fish.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Kindell Judith E
Sent: Tuesday, October 05, 2010 8:31 AM
To: Chasin Cheryl D; Lerner Lois G
Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D
To: Lerner Lois G; Kindell Judith E
Sent: Tue Oct 05 08:25:31 2010
Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

|

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 1:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990 -EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990 -EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: DOJ Request
Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lois G. Lerner
Director, Exempt Organizations

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 2:46 PM
To: Chasin Cheryl D; Lerner Lois G; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

I've got a message into SOI to see what it would take to pull this data and provide a DVD. I told them that the request is from the DOJ so hopefully that will pull some weight.

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell b(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 12:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990 -EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990-EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: DOJ Request
Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lais J. Lerner

Director, Exempt Organizations

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 3:56 PM
To: Chasin Cheryl D; Lerner Lois G; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Importance: High

I just got off the phone with SOI and they can create us the DVDs. If we start now they could have them ready for us in about a week or two if we can get started before COB tomorrow, other wise it will be mid November because of the monthly and quarterly extracts that SOI needs to complete. Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

Let me know which format they would like and I'll get SOI moving on it. Thanks

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell **b(6)**

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 12:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990 -EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990 -EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: DOJ Request
Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lois G. Lerner
Director, Exempt Organizations

From: Ghougasian Laurice A
Sent: Tuesday, October 05, 2010 4:08 PM
To: Whitaker Sherry L
Cc: Kindell Judith E; Chasin Cheryl D; Lerner Lois G
Subject: RE: DOJ Request

Sherry,

Our website (<http://www.irs.gov/charities/article/0,,id=150268,00.html>) states that any of the 8 index fields can be searched, and they are: EIN, tax period, taxpayer name, state, ZIP code, type of return, subsection code, and total assets. Is that correct?

Thanks.

Laurice

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 4:56 PM
To: Chasin Cheryl D; Lerner Lois G; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request
Importance: High

I just got off the phone with SOI and they can create us the DVDs. If we start now they could have them ready for us in about a week or two if we can get started before COB tomorrow, other wise it will be mid November because of the monthly and quarterly extracts that SOI needs to complete. Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

Let me know which format they would like and I'll get SOI moving on it. Thanks

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell b(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 12:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990 -EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990 -EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: DOJ Request
Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lois G. Lerner
Director, Exempt Organizations

From: Whitaker Sherry L b(2)
To: Ghougasian Laurice A b(2)
Cc: Kindell Judith E b(2)
Chasin Cheryl D b(2)
Lerner Lois G b(2)
Bcc:
Subject: RE: DOJ Request
Date: Tue Oct 05 2010 16:15:20 CDT
Attachments:

Sorry, that is correct 8 index field (finger dropped down one key)

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - b(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Ghougasian Laurice A
Sent: Tuesday, October 05, 2010 3:08 PM
To: Whitaker Sherry L
Cc: Kindell Judith E; Chasin Cheryl D; Lerner Lois G
Subject: RE: DOJ Request

Sherry,

Our website (<http://www.irs.gov/charities/article/0,,id=150268,00.html>) states that any of the 8 index fields can be searched, and they are: EIN, tax period, taxpayer name, state, ZIP code, type of return, subsection code, and total assets. Is that correct?

Thanks.

Laurice

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 4:56 PM
To: Chasin Cheryl D; Lerner Lois G; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request
Importance: High

I just got off the phone with SOI and they can create us the DVDs. If we start now they could have them ready for us in about a week or two if we can get started before COB tomorrow, other wise it will be mid November because of the monthly and quarterly extracts that SOI needs to complete.

Before we can get started do you know if they would like the images in Alchemy or Raw format?

The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

Let me know which format they would like and I'll get SOI moving on it. Thanks

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - b(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 12:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990-EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990-EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin

202-283-8932 (phone)

202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: DOJ Request
Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lois G. Lerner

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 4:18 PM
To: Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E; Chasin Cheryl D
Subject: RE: DOJ Request

I can't know what format until I talk to DOJ. I'll leave them a message and hopefully get the response by tomorrow--you guys are great!

Lois G. Lerner
Director, Exempt Organizations

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 5:15 PM
To: Ghougasian Laurice A
Cc: Kindell Judith E; Chasin Cheryl D; Lerner Lois G
Subject: RE: DOJ Request

Sorry, that is correct 8 index field (finger dropped down one key)

Sherry L. Whitaker, Manager

SE:T:BSP:SPP
Office Phone - 801-620-5045
Fax - 801-620-5088
Cell (b)(6)
TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)
Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Ghougasian Laurice A
Sent: Tuesday, October 05, 2010 3:08 PM
To: Whitaker Sherry L
Cc: Kindell Judith E; Chasin Cheryl D; Lerner Lois G
Subject: RE: DOJ Request

Sherry,

Our website (<http://www.irs.gov/charities/article/0,,id=150268,00.html>) states that any of the 8 index fields can be searched, and they are: EIN, tax period, taxpayer name, state, ZIP code, type of return, subsection code, and total assets. Is that correct?

Thanks.

Laurice

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 4:56 PM
To: Chasin Cheryl D; Lerner Lois G; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request
Importance: High

I just got off the phone with SOI and they can create us the DVDs. If we start now they could have them ready for us in about a week or two if we can get started before COB tomorrow, other wise it will be mid November because of the monthly and quarterly extracts that SOI needs to complete. Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw form at, you load into your on software and you can do what ever you want to with it.

Let me know which format they would like and I'll get SOI moving on it. Thanks

Sherry L. Whitaker, Manager

SE:T:BSP:SPP
Office Phone - 801-620-5045
Fax - 801-620-5088
Cell (b)(6)
TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)
Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Chasin Cheryl D
Sent: Tuesday, October 05, 2010 12:41 PM
To: Lerner Lois G; Whitaker Sherry L; Ghougasian Laurice A
Cc: Kindell Judith E
Subject: RE: DOJ Request

Schedule C, which reports on lobbying and political activity, is also used by 990 -EZ filers. And the 990-EZs are also imaged.

I've created a list (from RICS) of TY2008 990s that claimed to be 501(c)(4)s on their returns, answered yes to either the question about political campaign activities or the proxy tax question, and attached Schedule C, about 550 organizations. I could do something similar for the 990-EZ.

I've also collected 5 of these 990s from the Foundation Center's website. I don't know what you would consider an adequate sample, or how you plan to give the files to DOJ. There are some practical issues with putting them on a DVD or CD here.

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Lerner Lois G
Sent: Tuesday, October 05, 2010 1:38 PM
To: Whitaker Sherry L; Chasin Cheryl D; Ghougasian Laurice A
Cc: Kindell Judith E

Subject: DOJ Request

Importance: High

I am meeting with DOJ on Friday. They would like to begin looking at 990s from last year for c4 orgs. They are interested in the reporting for political and lobbying activity. How quickly could I get disks to them on this? Also, would 990 EZ filers have information on lobbying and political activity on the EZ? Do we have disks for those--I guess I should know by now, shouldn't I?! Cheryl/Laurice, if I can't get anything soon, could we pull a "sample of the? Thanks

Lais G. Lerner

Director, Exempt Organizations

Subject: FW: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
Location: Conference Call at 1-877-937-2146, passcode (b)(6), (b)(7)(C)
Start: Mon 4/8/2013 10:00 AM
End: Mon 4/8/2013 10:30 AM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Not yet responded
Organizer: Raman, Mythili (CRM)

When: Monday, April 08, 2013 11:00 AM-11:30 AM (GMT-05:00) Eastern Time (US & Canada).
Where: Conference Call at 1-877-937-2146, passcode (b)(6), (b)(7)(C)

Note: The GMT offset above does not reflect daylight saving time adjustments.

~~*~*~*~*~*~*~*~*

From: Raman, Mythili (CRM) [mailto:Mythili.Raman2@usdoj.gov]
Sent: Friday, April 05, 2013 2:16 PM
To: Raman, Mythili (CRM); Sinno Suzanne
Subject: FW: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
When: Monday, April 08, 2013 11:00 AM-11:30 AM (GMT-05:00) Eastern Time (US & Canada).
Where: Conference Call at 1-877-937-2146, passcode (b)(6), (b)(7)(C)

Suzie, I want to forward you the invite and information for Monday's call between Mythili Raman and Patricia Haynes. Can you please pass on the information to your folks at the IRS. Thanks, (b)(6), (b)(7)(C)

-----Original Appointment-----

From: Raman, Mythili (CRM)
Sent: Thursday, April 04, 2013 4:22 PM
To: Raman, Mythili (CRM); Shatz, Eileen M. (TAX); Erb, William (OLA); (b)(6), (b)(7)(C) (CRM); Hulser, Raymond (CRM); (b)(6), (b)(7)(C) (CRM); OBrien, Paul (CRM); Buretta, John (CRM)
Subject: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
When: Monday, April 08, 2013 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).
Where: Conference Call at 1-877-937-2146, passcode (b)(6), (b)(7)(C)

When: Monday, April 08, 2013 11:00 AM-11:30 AM (GMT-05:00) Eastern Time (US & Canada).
Where: Conference Call at 1-877-937-2146, passcode (b)(6), (b)(7)(C)

Note: The GMT offset above does not reflect daylight saving time adjustments.

+~+~+~+~+~+~+~+~+~+

Participants: Eileen Shatz, William Erb, (b)(6), (b)(7)(C) Raymond Hulser, (b)(6), (b)(7)(C) Paul O'Brien, John Buretta and Mythili Raman

Toll Free: 1-877-937-2146
Local Toll Number: 203-280-7721
Raman L. B. Raman (b)(6), (b)(7)(C)
Participants Pass code (b)(6), (b)(7)(C)

Subject: FW: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
Location: Conference Call at 1-877-937-2146, passcod (b)(6), (b)(7)(C)
Start: Mon 4/8/2013 10:00 AM
End: Mon 4/8/2013 10:30 AM
Show Time As: Tentative
Recurrence: (none)
Meeting Status: Tentatively accepted
Organizer: Raman, Mythili (CRM)

From: Raman, Mythili (CRM) [mailto:Mythili.Raman2@usdoj.gov]
Sent: Friday, April 05, 2013 2:16 PM
To: Raman, Mythili (CRM); Sinno Suzanne
Subject: FW: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
When: Monday, April 08, 2013 11:00 AM -11:30 AM (GMT-05:00) Eastern Time (US & Canada).
Where: Conference Call at 1-877-937-2146, passco (b)(6), (b)(7)(C)

Suzie, I want to forward you the invite and information for Monday's call between Mythili Raman and Patricia Haynes. Can you please pass on the information to your folks at the IRS. Thank (b)(6), (b)(7)(C)

Original Appointment

From: Raman, Mythili (CRM)
Sent: Thursday, April 04, 2013 4:22 PM
To: Raman, Mythili (CRM); Shatz, Eileen M. (TAX); Erb, William (OLA) (b)(6), (b)(7)(C) (CRM); Hulser, Raymond (CRM); (b)(6), (b)(7)(C) (CRM); OBrien, Paul (CRM); Buretta, John (CRM)
Subject: SJC Subcommittee on Crime and Terrorism, Hearing on Campaign Finance Investigation
When: Monday, April 08, 2013 11:00 AM - 11:30 AM (UTC 05:00) Eastern Time (US & Canada).
Where: Conference Call at 1 877 937 2146, passco (b)(6), (b)(7)(C)

When: Monday, April 08, 2013 11:00 AM -11:30 AM (GMT-05:00) Eastern Time (US & Canada).

Where: Conference Call at 1-877-937-2146, passco (b)(6), (b)(7)(C)

Note: The GMT offset above does not reflect daylight saving time adjustments.

+~+~+~+~+~+~+~+~+~+

Participants: Eileen Shatz, William Erb (b)(6), (b)(7)(C) Raymond Hulse (b)(6), (b)(7)(C) Paul O'Brien, John Buretta and Mythili Raman

Toll Free: 1-877-937-2146

Local Toll Number: 203-280-7721

Raman Leader Pass cod (b)(6), (b)(7)(C)

Participants Pass cod (b)(6), (b)(7)(C)

From: Fish David L
Sent: Wednesday, October 06, 2010 12:53 PM
To: Kindell Judith E
Cc: Buller Siri; Lowe Justin
Subject: Disclosure Insert

Here is a plug in that will no doubt be rewritten. I assumed he knows all these rules and tried to write accordingly.

As you know, unlike the rules for the taxable sector, the Internal Revenue Code provides a great deal of transparency relating to organizations that are exempt from tax. Approved applications for recognition of tax exempt status (Forms 1023 and 1024) are open to public inspection. In addition, the annual information returns filed by tax -exempt organizations, Forms 990, 990-EZ, and 990-PF (as well as certain Forms 990-T), are also open to public inspection. Moreover, over the last several years, the IRS has imaged and made available to the public on DVD Form 990 series returns. These returns are then made available by the recipients on the internet to anyone. Finally, the notices and periodic reports filed by section 527 organizations with the IRS (Forms 8871 and 8872) are available on irs.gov.

The only exceptions to these disclosure rules are the names and addresses of contributors on Form 990 and 990 -EZ. By statute, the IRS is not permitted to disclose the names and addresses of contributors to organizations that are exempt under section 501(c) (except private foundations). This includes contributors to organizations described in section 501(c)(4), (5), and (6). [As you are no doubt aware, the names and addresses of contributors to section 527 organizations are open to public inspection.]

From: Flax Nikole C
Sent: Thursday, May 09, 2013 8:04 AM
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L (Jennifer.L.Vozne@irs.gov)
Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone --

Thanks

Lois G. Lerner

Director of Exempt Organizations

From: (b)(6)
Sent: Wednesday, September 29, 2010 3:51 PM
To: Ingram Sarah H
Subject: FW: Meeting

Importance: High

Need your assistance--is this for you or someone else should handle?

Thanks

From: (b)(6), (b)(7)(C)
Sent: Wednesday, September 29, 2010 4:20 PM
To: (b)(6)
Cc: Smith, Jac (b)(6), (b)(7)(C) Hulser, Raymond
Subject: Meeting

Ms (b)(6) as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

(b)(6), (b)(7)(C)
(b)(6), (b)(7)(C) Election Crimes Branch
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
(202) 514-1412
(202) 514-3003 (f)

IMPORTANT: This e mail is intended only for the addressee. It may contain information that is privileged or otherwise legally protected. If the reader is not an intended recipient, then distribution, copying, or use is prohibited. If you received this e mail in error, please notify sender immediately.

From: Ingram Sarah H
Sent: Wednesday, September 29, 2010 3:58 PM
To: (b)(6)
Subject: RE: Meeting

Probably should discuss who but we have to do this. Do they mean Oct 1st or Oct 8th?

From: (b)(6)
Sent: Wednesday, September 29, 2010 4:51 PM
To: Ingram Sarah H
Subject: FW: Meeting
Importance: High

Need your assistance--is this for you or someone else should handle?

Thanks

From: (b)(6), (b)(7)(C)
Sent: Wednesday, September 29, 2010 4:20 PM
To: (b)(6)
Cc: Smith, Jac (b)(6), (b)(7)(C) Hulser, Raymond
Subject: Meeting

Ms. (b)(6) as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

(b)(6), (b)(7)(C)
(b)(6), (b)(7)(C) Election Crimes Branch
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
(202) 514-1412
(202) 514-3003 (f)

IMPORTANT: This e-mail is intended only for the addressee. It may contain information that is privileged or otherwise legally protected. If the reader is not an intended recipient, then distribution, copying, or use is prohibited. If you received this e-mail in error, please notify sender immediately.

From: Ingram Sarah H
Sent: Wednesday, September 29, 2010 3:58 PM
To: Lerner Lois G
Subject: FW: Meeting

Importance: High

To discuss

From: (b)(6)
Sent: Wednesday, September 29, 2010 4:51 PM
To: Ingram Sarah H
Subject: FW: Meeting
Importance: High

Need your assistance--is this for you or someone else should handle?

Thanks

From: (b)(6), (b)(7)(C)
Sent: Wednesday, September 29, 2010 4:20 PM
To: (b)(6)
Cc: Smith, Jac (b)(6), (b)(7)(C) Hulser, Raymond
Subject: Meeting

Ms. (b)(6) as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

(b)(6), (b)(7)(C)
(b)(6), (b)(7)(C) Election Crimes Branch
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
(202) 514-1412
(202) 514-3003 (f)

IMPORTANT: This e mail is intended only for the addressee. It may contain information that is privileged or otherwise legally protected. If the reader is not an intended recipient, then distribution, copying, or use is prohibited. If you received this e mail in error, please notify sender immediately.

Ingram Sarah H

From: Brown Cynthia A
Sent: Wednesday, September 29, 2010 4:51 PM
To: Ingram Sarah H
Subject: FW: Meeting
Importance: High

Need your assistance--is this for you or someone else should handle?

Thanks

From: (b)(6), (b)(7)(C)
Sent: Wednesday, September 29, 2010 4:20 PM
To: Brown Cynthia A
Cc: Smith, Jack; (b)(6), (b)(7)(C) Hulser, Raymond
Subject: Meeting

Ms. Brown, as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

(b)(6), (b)(7)(C)
(b)(6), (b)(7)(C) Election Crimes Branch
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
(202) 514-1412
(202) 514-3003 (f)

- has worked there... can do the 8th
- check in w/ Victor + Rock Raven + SMY - David
- tell we need do civil tax rules
- do V. want anyone to go w/ us.

IMPORTANT: This e-mail is intended only for the addressee. It may contain information that is privileged or otherwise legally protected. If the reader is not an intended recipient, then distribution, copying, or use is prohibited. If you received this e-mail in error, please notify sender immediately.

(Siri
Justin

WBB

From: Hamilton David K
Sent: Friday, October 22, 2010 2:35 PM
To: Whitaker Sherry L
Cc: Blackwell Robert M
Subject: RE: Address for 501 data

I'm sending the Justice Dep't. C4 returns you requested to the FBI today. 21 DVD's plus an index file and a description of how to read the index file. Plus my contact info. Have them contact me if there are any questions.

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L
Sent: Thursday, October 07, 2010 8:51 AM
To: Hamilton David K
Subject: FW: Address for 501 data

Dave

Below is the address that we need to send the special request for the C4 orgs to. Again, I really appreciate your help with this.

SS **b(6)**
FBI
935 Pennsylvania Ave NW
Room 3973
Washington, DC 20535

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell **b(6)**

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

Lois and Judy eloquently explained the following points:

- Section 7805(b) provides that an EO has reliance on our determination as long as it operates as originally represented.
- The likelihood of revocation for section 501(c)(4)-(c)(6) organizations is diminished because they are not required to apply for recognition of exemption.
- If a section 501(c)(4) organization declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization, such an organization could simply file Form 1120-POL and pay tax at the highest corporate rate to be compliant.
- We are legally required to separate the civil and criminal aspects of any examination and while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.
- There are a number of obstacles to criminally prosecuting these organizations:

b(5)-DP



▪ b(5)-DP



On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

The section's attorneys expressed concern that certain section 501(c) organizations are actually political committees "posing" as if they are not subject to FEC law, and therefore may be subject to criminal liability. The attorneys mentioned several possible theories to bring criminal charges under FEC law. In response, Lois and Judy eloquently explained the following points:

- Under section 7805(b), we may only revoke or modify an organization's exemption retroactively if it omitted or misstated a material fact or operated in a manner materially different from that originally represented.
 - If we do not have these misrepresentations, the organization may rely on our determination that it is exempt. However, the likelihood of revocation is diminished by the fact that section 501(c)(4)-(c)(6) organizations are not required to apply for recognition of exemption.
 - We discussed the hypothetical situation of a section 501(c)(4) organization that declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization. Judy explained that such an organization, in order to be in compliance, would simply file Form 1120-POL and paying tax at the highest corporate rate.

Lois stated that although we do not believe that organizations which are subject to a civil audit subsequently receive any type of immunity from a criminal investigation, she will refer them to individuals from CI who can better answer that question. She explained that we are legally required to separate the civil and criminal aspects of any examination and that while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.

The attorneys asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS is possible to prevent prohibited activity by these organizations. Lois listed a number of obstacles to the attorneys' theories:

▪ b(5)-DP



▪ b(5)-DP



She pointed to Revenue Ruling 2004-6, which was drafted in light of the electioneering communication rules before they were litigated.

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

The section's attorneys expressed concern that certain section 501(c) organizations are actually political committees "posing" as if they are not subject to FEC law, and therefore may be subject to criminal liability. The attorneys mentioned several possible theories to bring criminal charges under FEC law. In response, Lois and Judy eloquently explained the following points:

- Under section 7805(b), we may only revoke or modify an organization's exemption retroactively if it omitted or misstated a material fact or operated in a manner materially different from that originally represented.
 - If we do not have these misrepresentations, the organization may rely on our determination that it is exempt. However, the likelihood of revocation is diminished by the fact that section 501(c)(4)-(c)(6) organizations are not required to apply for recognition of exemption.
 - We discussed the hypothetical situation of a section 501(c)(4) organization that declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization. Judy explained that such an organization, in order to be in compliance, would simply file Form 1120-POL and paying tax at the highest corporate rate.

Lois stated that although we do not believe that organizations which are subject to a civil audit subsequently receive any type of immunity from a criminal investigation, she will refer them to individuals from CI who can better answer that question. She explained that we are legally required to separate the civil and criminal aspects of any examination and that while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.

The attorneys asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS is possible to prevent prohibited activity by these organizations. Lois listed a number of obstacles to the attorneys' theories:

- b(5)-DP [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

b(5)-DP [REDACTED]. She pointed to Revenue Ruling 2004-6, which was drafted in light of the electioneering communication rules before they were litigated.

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

Lois and Judy eloquently explained the following points:

- Section 7805(b) provides that an EO has reliance on our determination as long as it operates as originally represented.
- The likelihood of revocation for section 501(c)(4)-(c)(6) organizations is diminished because they are not required to apply for recognition of exemption.
- If a section 501(c)(4) organization declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization, such an organization could simply file Form 1120-POL and pay tax at the highest corporate rate to be compliant.
- We are legally required to separate the civil and criminal aspects of any examination and while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.
- There are a number of obstacles to criminally prosecuting these organizations:

- b(5)-DP [REDACTED]
- b(5)-DP [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

- b(5)-DP [REDACTED]

From: Buller Siri
Sent: Monday, October 11, 2010 9:29 AM
To: Lerner Lois G; Kindell Judith E; Urban Joseph J; Lowe Justin
Cc: Letourneau Diane L
Subject: DOJ Recap
Attachments: 10.8.10 DOJ Full Recap.doc; 10.8.10 DOJ Recap.doc

Attached are a full and a short version of a report for Sarah on the meeting with DOJ. Looking forward to your comments! Thanks.

Siri Buller
Tax Law Specialist
Technical Group 1
Exempt Organizations
P: 202.283.9483
F: 202.283.9462

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

The section's attorneys expressed concern that certain section 501(c) organizations are actually political committees "posing" as if they are not subject to FEC law, and therefore may be subject to criminal liability. The attorneys mentioned several possible theories to bring criminal charges under FEC law. In response, Lois and Judy eloquently explained the following points:

- Under section 7805(b), we may only revoke or modify an organization's exemption retroactively if it omitted or misstated a material fact or operated in a manner materially different from that originally represented.
 - If we do not have these misrepresentations, the organization may rely on our determination that it is exempt. However, the likelihood of revocation is diminished by the fact that section 501(c)(4)-(c)(6) organizations are not required to apply for recognition of exemption.
 - We discussed the hypothetical situation of a section 501(c)(4) organization that declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization. Judy explained that such an organization, in order to be in compliance, would simply file Form 1120-POL and paying tax at the highest corporate rate.

Lois stated that although we do not believe that organizations which are subject to a civil audit subsequently receive any type of immunity from a criminal investigation, she will refer them to individuals from CI who can better answer that question. She explained that we are legally required to separate the civil and criminal aspects of any examination and that while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.

The attorneys asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS is possible to prevent prohibited activity by these organizations. Lois listed a number of obstacles to the attorneys' theories:

- b(5)-DP [REDACTED]
- b(5)-DP [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

b(5)-DP [REDACTED]. She pointed to Revenue Ruling 2004-6, which was drafted in light of the electioneering communication rules before they were litigated.

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

Lois and Judy eloquently discussed the following points:

- Section 7805(b) an EO has reliance on our determination as long as it operates as it originally represented.
- The likelihood of revocation for section 501(c)(4)-(c)(6) organizations is diminished because they are not required to apply for recognition of exemption.
- If a section 501(c)(4) organization declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization, such an organization could simply file Form 1120-POL and pay tax at the highest corporate rate and be compliant.
- We are legally required to separate the civil and criminal aspects of any examination and while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.
- There are a number of obstacles to criminally prosecuting these organizations:

- b(5)-DP

- b(5)-DP

- -
 -
 -

- b(5)-DP

From: Buller Siri
Sent: Monday, October 11, 2010 9:42 AM
To: Lerner Lois G; Kindell Judith E; Urban Joseph J; Lowe Justin
Cc: Letourneau Diane L
Subject: DOJ Recap
Attachments: 10.8.10 DOJ Full Recap.doc; 10.8.10 DOJ Recap.doc

Attached are reports on the meeting with DOJ – a full recap and a shorter version for Sarah. Looking forward to your comments! Thanks.

Siri Buller
Tax Law Specialist
Technical Group 1
Exempt Organizations
P: 202.283.9483
F: 202.283.9462

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

The section's attorneys expressed concern that certain section 501(c) organizations are actually political committees "posing" as if they are not subject to FEC law, and therefore may be subject to criminal liability. The attorneys mentioned several possible theories to bring criminal charges under FEC law. In response, Lois and Judy eloquently explained the following points:

- Under section 7805(b), we may only revoke or modify an organization's exemption retroactively if it omitted or misstated a material fact or operated in a manner materially different from that originally represented.
 - If we do not have these misrepresentations, the organization may rely on our determination that it is exempt. However, the likelihood of revocation is diminished by the fact that section 501(c)(4)-(c)(6) organizations are not required to apply for recognition of exemption.
 - We discussed the hypothetical situation of a section 501(c)(4) organization that declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization. Judy explained that such an organization, in order to be in compliance, would simply file Form 1120-POL and paying tax at the highest corporate rate.

Lois stated that although we do not believe that organizations which are subject to a civil audit subsequently receive any type of immunity from a criminal investigation, she will refer them to individuals from CI who can better answer that question. She explained that we are legally required to separate the civil and criminal aspects of any examination and that while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.

The attorneys asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS is possible to prevent prohibited activity by these organizations. Lois listed a number of obstacles to the attorneys' theories:

- b(5)-DP [REDACTED]
- b(5)-DP [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

b(5)-DP [REDACTED]. She pointed to Revenue Ruling 2004-6, which was drafted in light of the electioneering communication rules before they were litigated.

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

Lois and Judy eloquently explained the following points:

- Section 7805(b) provides that an EO has reliance on our determination as long as it operates as originally represented.
- The likelihood of revocation for section 501(c)(4)-(c)(6) organizations is diminished because they are not required to apply for recognition of exemption.
- If a section 501(c)(4) organization declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization, such an organization could simply file Form 1120-POL and pay tax at the highest corporate rate to be compliant.
- We are legally required to separate the civil and criminal aspects of any examination and while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.
- There are a number of obstacles to criminally prosecuting these organizations:

- b(5)-DP [REDACTED]
- b(5)-DP [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

- b(5)-DP [REDACTED]

From: Kindell Judith E
Sent: Thursday, November 04, 2010 8:34 AM
To: Whitaker Sherry L
Subject: FW: 501(c)(4) 990s

Last month we asked about getting a DVD for the Department of Justice of Forms 990 and 990 -EZ filed by section 501(c)(4) organizations - I believe Cheryl provided a list. Did this ever go out?

From: Lerner Lois G
Sent: Thursday, November 04, 2010 9:30 AM
To: Kindell Judith E
Subject: Re: 501(c)(4) 990s

Did these ever go to them? Can you check with -I think it was Sherri Whitaker or Kathy Palmer who was getting them DVDs

Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Kindell Judith E
To: Chasin Cheryl D; Lerner Lois G
Sent: Tue Oct 05 08:31:08 2010
Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D
To: Lerner Lois G; Kindell Judith E
Sent: Tue Oct 05 08:25:31 2010
Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Whitaker Sherry L
Sent: Sunday, November 07, 2010 4:50 PM
To: Kindell Judith E
Cc: Lerner Lois G
Subject: RE: 501(c)(4) 990s

Judith
I was informed that the DVDs were mailed to

SS [REDACTED]
FBI
935 Pennsylvania Ave NW
Room 3973
Washington, DC 20535

Please let me know if they were never received. Thanks

Sherry L. Whitaker, Manager

SE:T:BSP:SPP
Office Phone - 801-620-5045
Fax - 801-620-5088
Cell [REDACTED]
TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)
Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance i n the rain

From: Kindell Judith E
Sent: Thursday, November 04, 2010 7:34 AM
To: Whitaker Sherry L
Subject: FW: 501(c)(4) 990s

Last month we asked about getting a DVD for the Department of Justice of Forms 990 and 990 -EZ filed by section 501(c)(4) organizations - I believe Cheryl provided a list. Did this ever go out?

From: Lerner Lois G
Sent: Thursday, November 04, 2010 9:30 AM
To: Kindell Judith E
Subject: Re: 501(c)(4) 990s

Did these ever go to them? Can you check with -I think it was Sherri Whitaker or Kathy Palmer who was getting them DVDs
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Kindell Judith E
To: Chasin Cheryl D; Lerner Lois G

Sent: Tue Oct 05 08:31:08 2010

Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D

To: Lerner Lois G; Kindell Judith E

Sent: Tue Oct 05 08:25:31 2010

Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin

202-283-8932 (phone)

202-283-8858 (fax)

From: Lerner Lois G
Sent: Thursday, November 04, 2010 8:30 AM
To: Kindell Judith E
Subject: Re: 501(c)(4) 990s

Did these ever go to them? Can you check with -I think it was Sherri Whitaker or Kathy Palmer who was getting them DVDs

Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

From: Kindell Judith E
To: Chasin Cheryl D; Lerner Lois G
Sent: Tue Oct 05 08:31:08 2010
Subject: Re: 501(c)(4) 990s

What are the procedures for getting DVDs of the Forms 990? If we can just provide a set, that would be best. Otherwise, if we can get a sample of orgs that reported political campaign expenditures.

From: Chasin Cheryl D
To: Lerner Lois G; Kindell Judith E
Sent: Tue Oct 05 08:25:31 2010
Subject: 501(c)(4) 990s

Diane told me you wanted a couple of 990s to show to DOJ. Is there something specific you want to show them, in terms of size, activities, etc? Or should I guess based on current events?

Cheryl Chasin
202-283-8932 (phone)
202-283-8858 (fax)

From: Johnson Janet J - CT <Janet.J.Johnson@IRSCOUNSEL.TREAS.GOV>
Sent: Tuesday, October 19, 2010 1:45 PM
To: Marks Nancy J; Urban Joseph J
Cc: Kindell Judith E
Subject: RE: Contact Point/501(c)(4)

Categories: NUUU

I totally agree with Nan's comments. If a meeting is being requested, Public Integrity should anticipate that Nan and Joe would also attend.

Janet J. Johnson
Deputy Division Counsel/
Deputy Associate Chief Counsel
Telephone: 202-622-4460
Fax: 202-622-6302

From: Marks Nancy J
Sent: Tuesday, October 19, 2010 1:19 PM
To: Urban Joseph J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: RE: Contact Point/501(c)(4)

Thanks and yes Janet is the right contact. I'd let him know that we've given her a heads up but also let him know that because this has not been an area in which we've seen activity that rises to the level of criminal investigation it is pretty unfamiliar ground for anyone in the criminal tax enforcement area thereby laying the foundation that we'll be with Janet in any exploration of the issues in order to provide the EO context.

From: Urban Joseph J [<mailto:Joseph.J.Urban@irs.gov>]
Sent: Tuesday, October 19, 2010 1:14 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: Contact Point/501(c)(4)

We received an e-mail today from (b)(6), (b)(7)(C) who was an attorney in the meeting we had with the DOJ folks on election issues. He gives his title as (b)(6), (b)(7)(C) Election Crimes Branch & Senior Trial Attorney Public Integrity Section Criminal Division. He asked whether we "had a chance to identify a good IRS contact re criminal tax enforcement against tax exempt organizations?" I wanted you to know the request was here and to confirm that it was still OK to offer Janet as the contact.

From: Marks Nancy J <Nancy.J.Marks@IRSCOUNSEL.TREAS.GOV>
Sent: Tuesday, October 19, 2010 12:19 PM
To: Urban Joseph J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: RE: Contact Point/501(c)(4)

Categories: NUUU

Thanks and yes Janet is the right contact. I'd let him know that we've given her a heads up but also let him know that because this has not been an area in which we've seen activity that rises to the level of criminal investigation it is pretty unfamiliar ground for anyone in the criminal tax enforcement area thereby laying the foundation that we'll be with Janet in any exploration of the issues in order to provide the EO context.

From: Urban Joseph J [<mailto:Joseph.J.Urban@irs.gov>]
Sent: Tuesday, October 19, 2010 1:14 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: Contact Point/501(c)(4)

We received an e-mail today from (b)(6), (b)(7)(C) who was an attorney in the meeting we had with the DOJ folks on election issues. He gives his title as (b)(6), (b)(7)(C) Election Crimes Branch & Senior Trial Attorney Public Integrity Section Criminal Division. He asked whether we "had a chance to identify a good IRS contact re criminal tax enforcement against tax exempt organizations?" I wanted you to know the request was here and to confirm that it was still OK to offer Janet as the contact.

To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who lied on their 1024 --saying they weren't planning on doing political activity

Lais J. Lerner

Director of Exempt Organizations

From: Lerner Lois G
Sent: Friday, May 10, 2013 3:47 PM
To: (b)(6), (b)(7)(C)
Cc: Marks Nancy J
Subject: Follow-Up Meeting

As I mentioned on the phone, I am out of town next week, but Nan Marks, TEGE Commissioner Senior Technical Advisor, will be working on trying to schedule the right folks for a meeting. Her number 202 283-9976.

Lois G. Lerner

Director of Exempt Organizations

From (b)(6), (b)(7)(C)
Sent: Wednesday, May 08, 2013 5:02 PM
To: Lerner Lois G
Subject: RE: Sad news

Yes my direct is 5 (b)(6), (b)(7)(C)

From: Marks Nancy J
Sent: Thursday, May 09, 2013 12:18 PM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: RE: DOJ Call

Lois it is fine to hand it off to me but before you leave you and I should talk because so I have more of a clue what is going on here. Let's look for some time.

From: Lerner Lois G
Sent: Thursday, May 09, 2013 1:10 PM
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: RE: DOJ Call

I would like to get back to t (b)(6), (b)(7)(C) to say it's handed off for setting up --who shall I tell him will be contacting him for scheduling?

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 1:04 PM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

Makes sense

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 11:16 AM Eastern Standard Time
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I still believe it is up to DOJ. They have their own relationship with FEC as they have concurrent jurisdiction over CampAign Finance law--so if they want them there fine, but we would need to ask them. Like I said --it is their meeting
Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

From: Marks Nancy J
Sent: Thursday, May 09, 2013 11:02 AM Eastern Standard Time
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I agree no real dog which took me the other way on separate. Woldn't it be helpful to get all the thinking shaken out at one time?

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 09:40 AM Eastern Standard Time
To: Flax Nikole C; Marks Nancy J; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I would say separate. . No real dog in this fight. Plus I think that would be DOJ's call as it is their meeting. I would want CI Counsel as well as CI

Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

From: Flax Nikole C
Sent: Thursday, May 09, 2013 09:03 AM Eastern Standard Time
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L
Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone --

Thanks

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 12:20 PM
To: Lerner Lois G
Subject: RE: DOJ Call

I'll come to your office at 5.

From: Lerner Lois G
Sent: Thursday, May 09, 2013 1:20 PM
To: Marks Nancy J
Subject: RE: DOJ Call

There is no time! After 5 tonight--but I do need to be in Bethesda at 7, so sooner after 5 the better.

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 1:18 PM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: RE: DOJ Call

Lois it is fine to hand it off to me but before you leave you and I should talk because so I have more of a clue what is going on here. Let's look for some time.

From: Lerner Lois G
Sent: Thursday, May 09, 2013 1:10 PM
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: RE: DOJ Call

I would like to get back to t (b)(6), (b)(7)(C) to say it's handed off for setting up --who shall I tell him will be contacting him for scheduling?

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 1:04 PM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

Makes sense

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 11:16 AM Eastern Standard Time
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I still believe it is up to DOJ. They have their own relationship with FEC as they have concurrent jurisdiction over Campaign Finance law--so if they want them there fine, but we would need to ask them. Like I said --it is their meeting
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Marks Nancy J
Sent: Thursday, May 09, 2013 11:02 AM Eastern Standard Time
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I agree no real dog which took me the other way on separate. Wouldn't it be helpful to get all the thinking shaken out at one time?

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 09:40 AM Eastern Standard Time
To: Flax Nikole C; Marks Nancy J; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I would say separate. . No real dog in this fight. Plus I think that would be DOJ's call as it is their meeting. I would want CI Counsel as well as CI
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Flax Nikole C
Sent: Thursday, May 09, 2013 09:03 AM Eastern Standard Time
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L
Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to

about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone --

Thanks

Lois J. Lerner

Director of Exempt Organizations

From: Lerner Lois G
Sent: Thursday, May 09, 2013 10:16 AM
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I still believe it is up to DOJ. They have their own relationship with FEC as they have concurrent jurisdiction over CampAign Finance law--so if they want them there fine, but we would need to ask them. Like I said --it is their meeting
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Marks Nancy J
Sent: Thursday, May 09, 2013 11:02 AM Eastern Standard Time
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I agree no real dog which took me the other way on separate. Woldn't it be helpful to get all the thinking shaken out at one time?

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 09:40 AM Eastern Standard Time
To: Flax Nikole C; Marks Nancy J; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I would say separate. . No real dog in this fight. Plus I think that would be DOJ's call as it is their meeting. I would want CI Counsel as well as CI
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Flax Nikole C
Sent: Thursday, May 09, 2013 09:03 AM Eastern Standard Time
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L
Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone --

Thanks

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 12:04 PM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

Makes sense

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 11:16 AM Eastern Standard Time
To: Marks Nancy J; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I still believe it is up to DOJ. They have their own relationship with FEC as they have concurrent jurisdiction over CampAign Finance law--so if they want them there fine, but we would need to ask them. Like I said --it is their meeting
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Marks Nancy J
Sent: Thursday, May 09, 2013 11:02 AM Eastern Standard Time
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I agree no real dog which took me the other way on separate. Woldn't it be helpful to get all the thinking shaken out at one time?

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 09:40 AM Eastern Standard Time
To: Flax Nikole C; Marks Nancy J; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I would say separate. . No real dog in this fight. Plus I think that would be DOJ's call as it is their meeting. I would want CI Counsel as well as CI
Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Flax Nikole C
Sent: Thursday, May 09, 2013 09:03 AM Eastern Standard Time
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L

Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone --

Thanks

Lois G. Lerner

Director of Exempt Organizations

From: Marks Nancy J
Sent: Thursday, May 09, 2013 10:02 AM
To: Lerner Lois G; Flax Nikole C; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I agree no real dog which took me the other way on separate. Woldn't it be helpful to get all the thinking shaken out at one time?

Sent using BlackBerry

From: Lerner Lois G
Sent: Thursday, May 09, 2013 09:40 AM Eastern Standard Time
To: Flax Nikole C; Marks Nancy J; Grant Joseph H; Vozne Jennifer L
Subject: Re: DOJ Call

I would say separate. . No real dog in this fight. Plus I think that would be DOJ's call as it is their meeting. I would want CI Counsel as well as CI

Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

From: Flax Nikole C
Sent: Thursday, May 09, 2013 09:03 AM Eastern Standard Time
To: Lerner Lois G
Cc: Grant Joseph H; Marks Nancy J; Vozne Jennifer L
Subject: RE: DOJ Call

I think we should do it also need to include CI, which we can help coordinate. Also, we need to reach out to FEC. Does it make sense to consider including them in this or keep it separate?

From: Lerner Lois G
Sent: Wednesday, May 08, 2013 5:30 PM
To: Flax Nikole C
Cc: Grant Joseph H; Marks Nancy J
Subject: DOJ Call
Importance: High

I got a call today from (b)(6), (b)(7)(C) Elections Crimes Branch at DOJ. I know him from contacts from my days there. He wanted to know who at IRS the DOJ folks could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who "lied" on their 1024s --saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs.

I told him that sounded like we might need several folks from IRS. I am out of town all next week, so wanted to reach out and see who you think would be right for such a meeting and also hand this off to Nan as contact person if things need to happen while I am gone--

Thanks

Lois G. Lerner

Director of Exempt Organizations

From: Ingram Sarah H
Sent: Wednesday, September 29, 2010 5:29 PM
To: Miller Steven T; Song Victor S O; Raven Rick A
Cc: Lerner Lois G
Subject: DOJ Meeting

Importance: High

This is to heads-up you about the 10/8 meeting we have been invited to at the Criminal Division of Justice. Lois will take the lead for us as I will be out of town. Lois knows at least some of these folks from her years working in this office (a while back and before she worked at Fed Election Commission).

The plan is to walk them through the basic civil law rules within our jurisdiction and find out what if anything else they are looking for. If they need more than the primer then we would need to assign carefully to preserve the civil criminal wall.

These are not tax people so she may also take Joe Urban to do clear perimeters about tax info should they want to do any 6103 fishing (as opposed to public record 6104 info).

Would IRS-CI like to send anyone with us? Anyone want to be pre-briefed? We would report back on the meeting and any follow-up issues.

PS. Steve: Lois and I are on your calendar this Friday on the Baucus letter.

From (b)(6)
Sent: Wednesday, September 29, 2010 4:51 PM
To: Ingram Sarah H
Subject: FW: Meeting
Importance: High

From (b)(6), (b)(7)(C)
Sent: Wednesday, September 29, 2010 4:20 PM
To (b)(6)
Cc: Smith, Jack (b)(6), (b)(7)(C) Hulser, Raymond
Subject: Meeting

Ms (b)(6) as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

(b)(6), (b)(7)(C)
(b)(6), (b)(7)(C) Election Crimes Branch
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530

(202) 514-1412

(202) 514-3003 (f)

IMPORTANT: This e-mail is intended only for the addressee. It may contain information that is privileged or otherwise legally protected. If the reader is not an intended recipient, then distribution, copying, or use is prohibited. If you received this e-mail in error, please notify sender immediately.

From: Johnson Janet J - CT <Janet.J.Johnson@IRSCOUNSEL.TREAS.GOV>
Sent: Wednesday, October 13, 2010 1:50 PM
To: Urban Joseph J
Subject: RE: FYI: Chief of the Public Integrity Section [description taken from DOJ web site]

Categories: NUUU

Thanks, Joe. I'll see if I can find out anything about Mr.. Smith.

Janet J. Johnson
Deputy Division Counsel/
Deputy Associate Chief Counsel
Telephone: 202-622-4460
Fax: 202-622-6302

From: Urban Joseph J [<mailto:Joseph.J.Urban@irs.gov>]
Sent: Wednesday, October 13, 2010 2:15 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Lowe Justin; Kindell Judith E; Buller Siri
Subject: FYI: Chief of the Public Integrity Section [description taken from DOJ web site]

Jack Smith
Chief, Public Integrity Section

The Public Integrity Section (PIN) oversees the federal effort to combat corruption through the prosecution of elected and appointed public officials at all levels of government. The Section has exclusive jurisdiction over allegations of criminal misconduct on the part of federal judges and also supervises the nationwide investigation and prosecution of election crimes. Section attorneys prosecute selected cases against federal, state, and local officials, and are available as a source of advice and expertise to other prosecutors and investigators.

From: Urban Joseph J
Sent: Wednesday, October 13, 2010 1:15 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Lowe Justin; Kindell Judith E; Buller Siri
Subject: FYI: Chief of the Public Integrity Section [description taken from DOJ web site]

Jack Smith
Chief, Public Integrity Section

The Public Integrity Section (PIN) oversees the federal effort to combat corruption through the prosecution of elected and appointed public officials at all levels of government. The Section has exclusive jurisdiction over allegations of criminal misconduct on the part of federal judges and also supervises the nationwide investigation and prosecution of election crimes. Section attorneys prosecute selected cases against federal, state, and local officials, and are available as a source of advice and expertise to other prosecutors and investigators.

From: Urban Joseph J
Sent: Tuesday, October 19, 2010 12:14 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: Contact Point/501(c)(4)

We received an e-mail today from (b)(6), (b)(7)(C) who was an attorney in the meeting we had with the DOJ folks on election issues. He gives his title (b)(6), (b)(7)(C) Election Crimes Branch & Senior Trial Attorney Public Integrity Section Criminal Division. He asked whether we "had a chance to identify a good IRS contact re criminal tax enforcement against tax exempt organizations?" I wanted you to know the request was here and to confirm that it was still OK to offer Janet as the contact.

From: Urban Joseph J
Sent: Tuesday, October 19, 2010 12:25 PM
To: Kindell Judith E
Subject: FW: Contact Point/501(c)(4)

Categories: NUUU

See Nan's caveat below. Just waiting to hear back from Janet. FYI, her contact info is: Janet J. Johnson, Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), Office of Chief Counsel, IRS – Phone 202-622-4460.

From: Marks Nancy J [<mailto:Nancy.J.Marks@IRSCOUNSEL.TREAS.GOV>]
Sent: Tuesday, October 19, 2010 1:19 PM
To: Urban Joseph J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: RE: Contact Point/501(c)(4)

Thanks and yes Janet is the right contact. I'd let him know that we've given her a heads up but also let him know that because this has not been an area in which we've seen activity that rises to the level of criminal investigation it is pretty unfamiliar ground for anyone in the criminal tax enforcement area thereby laying the foundation that we'll be with Janet in any exploration of the issues in order to provide the EO context.

From: Urban Joseph J [<mailto:Joseph.J.Urban@irs.gov>]
Sent: Tuesday, October 19, 2010 1:14 PM
To: Marks Nancy J; Johnson Janet J - CT
Cc: Kindell Judith E
Subject: Contact Point/501(c)(4)

We received an e-mail today from (b)(6), (b)(7)(C) who was an attorney in the meeting we had with the DOJ folks on election issues. He gives his title (b)(6), (b)(7)(C) Election Crimes Branch & Senior Trial Attorney Public Integrity Section Criminal Division. He asked whether we “had a chance to identify a good IRS contact re criminal tax enforcement against tax exempt organizations?” I wanted you to know the request was here and to confirm that it was still OK to offer Janet as the contact.

From: Buller Siri
Sent: Thursday, October 07, 2010 1:00 PM
To: Urban Joseph J
Subject: Cover Sheet
Attachments: DOJ Cover Sheet.doc

Here is the cover sheet for the materials for tomorrow – anything you would suggest adding to make it look more official? Letterhead? Contact information for follow-up/questions?

Enclosed are the following materials regarding political activity of section 501(c)(4), 501(c)(5), and 501(c)(6) organizations :

- 1) "Advocacy Organizations" – an internal two-page summary of allowable advocacy activities of exempt organizations, with an accompanying chart.
- 2) 2007 Form 990: Return of Organization Exempt From Income Tax
- 3) 2007 Form 990-EZ: Short Form Return of Organization Exempt From Income Tax
- 4) 2007 Instructions for Form 990 and Form 990-EZ
- 5) Schedule C: Political Campaign and Lobbying Activities, 2009 Form 990 or 990-EZ
- 6) 2009 Instructions for Schedule C (Form 990 or 990-EZ)
- 7) Revenue Ruling 2004-6, 2004-4 I.R.B. 328 (January 26, 2004)
- 8) Presentation and accompanying script for the 2008 Phone Forum on Rules for Tax-Exempt Organizations During an Election Year: Topics include the distinctions between political activity, lobbying, and general advocacy, and which activities are permissible by 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6) and 527 organizations (available at <http://www.irs.gov/charities/nonprofits/article/0,,id=155031,00.html>).

From: Johnson Janet J - CT <Janet.J.Johnson@IRSCOUNSEL.TREAS.GOV>
Sent: Wednesday, October 06, 2010 10:13 AM
To: Urban Joseph J
Subject: Re: Can we talk?

Joe, I'm on leave today, returning tomorrow. I'll call first thing in the morning.

From: Urban Joseph J <Joseph.J.Urban@irs.gov>
To: Johnson Janet J - CT
Sent: Wed Oct 06 10:40:58 2010
Subject: Can we talk?

Hi Janet. We have a big ticket item happening right now where your assistance would be invaluable. It involves DOJ, and a Friday meeting we would like to invite you to attend. If you have a few minutes to day, please call me at 202-315-8137. Thanks.

Joe Urban

From: (b)(6), (b)(7)(C)
Sent: Thursday, October 07, 2010 10:47 AM
To: Whitaker Sherry L
Cc: (b)(6) (FBI); (b)(6), (b)(7)(C)
Subject: Address for 501 data

Please forward the properly available IRS 501 filing data to –

SSA (b)(6)
FBI
935 Pennsylvania Ave NW
Room 3973
Washington, DC 20535

Thanks very much.

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Tuesday, October 05, 2010 5:52 PM
To: (b)(6), (b)(7)(C)
Cc: Lerner Lois G; Whitaker Sherry L
Subject: DATA FORMAT ISSUE -- TIME SENSITIVE

In checking with my folks on getting you the disks we spoke about, I was asked the following:

Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

If you're like me, you don't know the answer. But, if you can check and get back to me Wednesday, we can get started and have these in about 2 weeks. If we don't have the information by tomorrow, it will take longer as there are other priorities in line. Please cc Sherry Whitaker on your response as she is likely to see your response before I do. Thanks

Lois J. Lerner
Director, Exempt Organizations

From: Whitaker Sherry L [<mailto:Sherry.L.Whitaker@irs.gov>]
Sent: Thursday, October 07, 2010 10:51 AM
To: Hamilton David K
Subject: FW: Address for 501 data

Dave

Below is the address that we need to send the special request for the C4 orgs to. Again, I really appreciate your help with this.

SSA **b(6)**
FBI
935 Pennsylvania Ave NW
Room 3973
Washington, DC 20535

Sherry L. Whitaker, Manager

SE:T:BSP:SPP
Office Phone - 801-620-5045
Fax - 801-620-5088
Cell - **b(6)**
TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)
Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

Sherry L. Whitaker,
Director, GE Program Management
Office - 801-620-5045

Cell - (b)(6)

EE-Fax - (b)(6)

TOD: Monday - Thursday 5:00 am - 3:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life is not measured by the number of breaths we take, but by the moments
that take our breath away" -- Maya Angelou

-----Original Message-----

From: Hamilton David K [<mailto:David.K.Hamilton@irs.gov>]

Sent: Tuesday, October 05, 2010 2:49 PM

To: Whitaker Sherry L; Blackwell Robert M

Subject: RE: Question

There are 113,000 C4 returns from January 1, 2007 to now. Assuming they
want all pages including redacted ones, that's 1.25 million pages. I've got
a special extract set up for cases like this so very little programming is
involved. If we get started on it right away, before the 10th when the
monthly extracts start, we can probably get it done in a week or so. If we
can't get it started right away, we won't be able to get it done until after
the monthly and quarterly extracts, so we are looking at early to mid
November.

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L

Sent: Tuesday, October 05, 2010 2:13 PM

To: Hamilton David K; Blackwell Robert M

Subject: RE: Question

How long are we talking?

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - (b)(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Hamilton David K

Sent: Tuesday, October 05, 2010 2:15 PM

To: Whitaker Sherry L; Blackwell Robert M

Subject: RE: Question

Yes, that is something we can query on so we can extract just the C4's.

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L

Sent: Tuesday, October 05, 2010 1:43 PM

To: Blackwell Robert M; Hamilton David K

Subject: Question

Is there a method that we can provide a DVD of all the 990 & 990-EZ filings for the last four years that are C4 orgs.

The request is coming down from the Department of Justice

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - (b)(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

Sherry L. Whitaker,
Director, GE Program Management
Office - 801-620-5045

Cell - (b)(6)

EE-Fax - (b)(6)

TOD: Monday - Thursday 5:00 am - 3:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life is not measured by the number of breaths we take, but by the moments
that take our breath away" -- Maya Angelou

-----Original Message-----

From: Hamilton David K [<mailto:David.K.Hamilton@irs.gov>]

Sent: Tuesday, October 05, 2010 2:51 PM

To: Whitaker Sherry L

Subject: RE: Question

I only want to do it once, so we need to give them what they need the first
time. Either way is about the same amount of work, though multi-page tiffs
take a little longer.

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L

Sent: Tuesday, October 05, 2010 2:34 PM

To: Hamilton David K; Blackwell Robert M

Subject: RE: Question

Since they haven't said, which would you prefer I sell them on?

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - (b)(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain

From: Hamilton David K

Sent: Tuesday, October 05, 2010 2:19 PM

To: Whitaker Sherry L; Blackwell Robert M

Subject: RE: Question

How are they going to want it? Alchemy format? If Raw format, single-page or multi-page tifs?

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L

Sent: Tuesday, October 05, 2010 1:43 PM

To: Blackwell Robert M; Hamilton David K

Subject: Question

Is there a method that we can provide a DVD of all the 990 & 990-EZ filings for the last four years that are C4 orgs.

The request is coming down from the Department of Justice

Sherry L. Whitaker, Manager

SE:T:BSP:SPP

Office Phone - 801-620-5045

Fax - 801-620-5088

Cell - (b)(6)

TOD: Monday - Thursday 6:00 am - 4:30 pm (MT)

Sherry.L.Whitaker@irs.gov

Life isn't about waiting for the storm to pass It's about learning to dance in the rain