

282B-WF-2896615

Continuation of FD-302 of [REDACTED]

, On 09/04/2013 , Page 2 of 12

b6 -2
b7C -2

At the beginning of 2012, they moved offices to 999 N. Capitol St. In the old building, she was located far from LERNER's office. Her office at the new building was close to LERNER and she had more contact with LERNER because of the proximity.

For the colleges and universities project, they assembled people from Rulings and Agreements (R&A) and the Research Division and collaborated with their managers. They worked with Examinations on the project too.

[REDACTED] had no contact with people in Cincinnati on the project. For the auto revocation project, she was in contact with Cincinnati. She did not travel there to work. They had weekly two hour calls and [REDACTED] and others from Cincinnati were on the calls. [REDACTED] went through [REDACTED] when she had questions.

b6 -2,3
b7C -2,3

[REDACTED] attended a meeting in the summer of 2011. She was not invited, but she was talking to LERNER about something else in the office when LERNER mentioned that it would be interesting for her to attend the meeting to learn about the IRS. There was a brief about the advocacy cases during the meeting. She does not remember who presented the brief. Only people from Washington, D.C. (DC) were in the room, to include HOLLY PAZ, [REDACTED] and others. The brief was about the number of growing cases in Cincinnati involving organizations that were applying for exemption and engaged in political activity. The discussion was about the growing backlog of cases and how it was unusual to have organizations like this applying for exemption under 501 (c)(3) and (c)(4). The amount of non-exempt activity allowed to be conducted by the organizations was unclear, there was not much clarity in the law, and a large number of cases were coming in. If a group applies for exemption and the IRS blesses the application, then the group is "good to go." If a group starts an organization and files a form 990, their exempt status could be revoked if an IRS audit occurred. At the meeting, it was disclosed that one of the ways Cincinnati was looking for cases was using the "Tea Party" term. They were calling the body of cases involving political activity "Tea Party" cases. The concern was that the IRS had put a label on the cases that would be problematic. Nobody was working the cases. They were setting them aside and waiting for guidance on how to work them. From the conversation, she believed people in Cincinnati were using "Tea Party" as shorthand in a convenient way. LERNER reacted really strongly to the "Tea Party" label. LERNER was adamant that it was not acceptable to use the term and the perception would be terrible. LERNER did not express anger, but was adamant that the term must be changed. There was a sense of urgency at the meeting about changing the name. [REDACTED] did not think she would have recognized the term "BOLO" if it was discussed during the meeting. A memo was written which laid out the events of the meeting.

b6 -2,3
b7C -2,3