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[REDACTED] helped [REDACTED] fix a Sensitive Case Report (SCR) on Tea Party cases. She helped him use the track changes function on the document in the June and July 2010 timeframe. [REDACTED] retired in [REDACTED] but he was a tax law specialist prior to that. They worked together in Group 2. She was [REDACTED] reviewer, but not his supervisor. [REDACTED] is not computer saavy, so she helped him with the SCR. For computer and document issues, [REDACTED] came to her often. He liked her, and they socialized and went to lunch together. She and [REDACTED] started working together in 2002 and worked on cases together. She also went to him for advice.

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The next time the Tea Party cases came across her radar was when she was assigned by [REDACTED] to be a case reviewer in January 2011. She received one case at first. [REDACTED] mentioned there was another case and he was not done with it yet. He thought that case would be assigned to her too.

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As a case reviewer, her role is to make sure the case has been looked at, that there has been correspondence with the taxpayer, and that the documents are signed correctly. Upon receipt of a case, she generally reviews it without reviewing the recommendation from the specialist. She takes notes, researches, and then looks at the recommendation from the specialist. She discusses it with the specialist and reviews the specialist's legal analysis.

[REDACTED] conducted the same review of the Tea Party cases as she did for other types of cases. [REDACTED] asked her to wait to review the first case until he submitted the second case so she could look at both cases together. Early in March 2011, she received the second case. The two cases she had were the [REDACTED] case which was a 501(c)(4) case and the [REDACTED] case which was a 501(c)(3) case. She received no special guidance on how to review the cases. Other than general screening, she was not sure how these cases came to EOT. There was a case history screening sheet in one of the files about political affiliation. She showed [REDACTED] and he was aware. She read how the case was screened and it was not because of the organization's activity. The case seemed to be pulled because of the applicant's political affiliation and screening is not supposed to occur that way. When organizations' applications are pulled, you have to stay away from their political affiliations and your own. She has been taught from day one by her manager that you need to avoid personal views and look at legal criteria. She wanted to alert the managers about the way the cases were being pulled. [REDACTED] said he thought cases were being pulled based upon political affiliations. She took [REDACTED] to see [REDACTED] because he [REDACTED] had been assigned to assist Exempt Organizations Determinations (EOD) on these cases, he knew more than her about these issues, and he was the initiator

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on both cases. She thinks [REDACTED] said he did not know about how the cases were being pulled, but she cannot recall specifics. [REDACTED] knew the cases should not have been screened using the criteria that had been used. [REDACTED] then went to tell [REDACTED] said he would follow up on the issue and would let HOLLY PAZ know this was possibly occurring. This occurred in the mid to late March or early April 2011 timeframe. [REDACTED] does not know what happened afterward. There was a reference in an e-mail to the issue, but she did not follow up because it was management's responsibility to deal with Cincinnati.

When management was notified, they asked for a follow up. She is not involved in the screening part, so she is not sure what happened.

[REDACTED] provided her review notes to [REDACTED] and they were waiting to discuss the issues with [REDACTED] who was LOIS LERNER's Technical Advisor. The review notes documented her initial review of the case and her concerns for the Tax Law Specialist to address. [REDACTED] proposed an adverse decision for the [REDACTED] case and a favorable recommendation for the [REDACTED] case. At the end of March or April 2011 after her review, [REDACTED] found proposed Private Letter Rulings (PLRs) which indicated a narrowing of 501(c)(4) and what constituted political intervention. She wanted to speak with [REDACTED] to ask about these rulings. She and [REDACTED] met with [REDACTED] in early April 2011. They presented [REDACTED] with their opinions on the rulings and requested her assistance in analyzing the decisions. [REDACTED] directed them to certain cases and said the PLRs were good with correct analysis. The PLRs had come from EOT. One was by [REDACTED] (phonetic) who is retired. The name of the taxpayer was redacted because the PLR was obtained from Westlaw. The meeting lasted approximately one hour. [REDACTED] was concerned with the narrowing of the law. There were 4-5 PLRs in the approximate 2006 - 2008 timeframe. Prior to that, when 501(c)(4)s were looked at, they could engage in a much broader range of activities. She wondered why the activity was now considered political intervention when it was not before.

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Under the new PLRs, the activities of [REDACTED] were not considered okay. The activities would have been okay before. [REDACTED] was concerned too after reviewing the PLRs. [REDACTED] had not previously found these PLRs. That is why they talked to [REDACTED] also recommended a few court cases. [REDACTED] got both cases to do more research. They later decided to have the office of the Chief Counsel review the cases.

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If [REDACTED] disagrees with a case initiator, they sit down and discuss their positions. She asks the initiators to go back and look at what they have written, do more research and then they talk again. She and the initiators have never had to go to anyone else above them to resolve a

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dispute. Per office procedure, if an initiator and reviewer cannot agree, the case goes to the Group Manager for a decision.

If an issue arises in a case and there is a project team or expert in the office, [REDACTED] will go to them for a recommendation. She went to [REDACTED] because she is a subject matter expert. [REDACTED] is higher on the organizational chart, but they did not go to her because of her position. They went to her because of her expertise.

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When TERRY BERKOVSKY (deceased) was her manager, he taught her that you could not use personal criteria when looking at a case and if you had a conflict or issue with a case that you should bring it to management's attention and let them know you cannot work the case. Management will give the case to someone else if that occurs. [REDACTED] reputation is as an open, pragmatic reviewer.

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She did not substantively review [REDACTED] SCR. There is no indication on the SCRs as to how they are referred for development. The cases were labeled as Tea Party cases. The screening sheets said the two cases were pulled because of the names and political affiliations. When cases come to their office, [REDACTED] usually does not know how they have been pulled. For the 3 cases on the SCR, she did not know specifically how they had been pulled. [REDACTED] did not tell [REDACTED] whether she agreed or disagreed with his findings. She wanted to evaluate the prior rulings first. She believes she agreed with the 501(c)(3) [REDACTED] case, but the 501(c)(4) [REDACTED] case was a little borderline.

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Upon being shown a document titled "Technical Case History" (IRS0000001323 - IRS0000001324), [REDACTED] stated the notations on the document were from [REDACTED]. She probably forgot to sign the document. On 01/11/2011, the case was forwarded to her for review, then it went to [REDACTED]. Off and on until June, there was discussion about these cases.

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These two cases and one additional case that was not with [REDACTED] were going to the Office of Chief Counsel for review. When the cases went to Chief Counsel, the recommendations on them were the same as [REDACTED] original recommendations. [REDACTED] felt more or less the same and wanted to let Chief Counsel weigh in on the cases.

In June there was a meeting with LOIS LERNER and the Chief Counsel's office. [REDACTED] attended from Chief Counsel. [REDACTED] was asked to draft the briefing paper for the meeting. He had not done one before. [REDACTED] sent the initial draft of his briefing paper to her, [REDACTED] and they reviewed it. They made comments on the document, but she does not recall what they were. [REDACTED] sent the draft to her because she was the case reviewer. He sent it to [REDACTED] because they were subject matter experts. [REDACTED] modified the briefing

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