

UNCLASSIFIED//FOUO

282B-WF-2896615

Continuation of FD-302 of Interview of [REDACTED], On 08/06/2013, Page 2 of 6

b6 -2,3
b7C -2,3

[REDACTED] moved to [REDACTED] group he made the decisions. [REDACTED] had a good relationship with both [REDACTED] is in the office four days a week.

[REDACTED] told her about Tea Party cases. These cases would be assigned to her for development. They called them "Tea Party cases". She knew they were conservative groups from stuff in the news in April 2010. Initially she was assigned 20 cases. She received instruction from either [REDACTED] or [REDACTED] to contact EO Technical, in particular [REDACTED] who goes by [REDACTED] had been assigned two cases, one 501(c)(3) and one 501(c)(4). [REDACTED] emailed her his development letters to help her work the cases. Most of [REDACTED] cases were 501(c)(4) organizations.

b6 -2,3
b7C -2,3

Once [REDACTED] started to create her own development letters, she would send them to [REDACTED] to review. He would call her with changes and she would not send them out until he reviewed them. [REDACTED] would also ask to see the 1024 application when he reviewed the letters. At first he was very timely in his responses. He would usually get back to her within a week. [REDACTED] had development letters out for all 20 cases within the first six weeks. She would contact [REDACTED] when she got a response and would fax a copy of what she received to him. This was time consuming because the responses could be quite lengthy and her fax machine was not very good. She would review the responses for her own knowledge but waited on [REDACTED] for his changes and approval. She wanted to develop cases in a consistent manner with [REDACTED]. On one occasion [REDACTED] said [REDACTED] wanted her to add something to a letter. It then started to take longer and longer for [REDACTED] to respond to her. He would tell her that the letters were under review. By September 2010 he did not get back to her at all. She found it very unusual to not get a response. [REDACTED] had conversations with [REDACTED] mostly [REDACTED] about this. She viewed [REDACTED] as a supervisor since [REDACTED] told her [REDACTED] had to approve letters before they could go out. Even though [REDACTED] would not respond, she kept sending him letters and responses. If she had been able to work the original 20 cases a few would have been denials as they were 501(c)(3) organizations involved in political activity. Several others would have been approved and several needed more information to confirm that they would probably be a denial.

b6 -2,3
b7C -2,3

There was a constant flow of new Tea Party cases as she worked the original 20 cases. She continued sending letters out. Tea Party cases involved Tea Party like activities such as rallies for conservatives, education on the constitution, limited government, smaller type government and focus on the founding fathers. She would receive advocacy cases that were not Tea Party specific and she would send them to general inventory or back to the revenue agent that sent it to her. [REDACTED] would send narrowly defined cases to her. She would receive cases like [REDACTED] other

b3 -1
b6 -2
b7C -2

UNCLASSIFIED//FOUO

14-cv-1239-FBI-47

FD-302a (Rev. 05-08-10)

UNCLASSIFIED//FOUO

282B-WF-2896615

Continuation of FD-302 of Interview of [REDACTED], On 08/06/2013, Page 3 of 6

b6 -2,3
b7C -2,3

conservative groups, gun control groups, but she would send them back because they were not emerging issues. They were issue advocacy as opposed to political activity advocacy. [REDACTED] was instructed on what cases to keep and what cases to look at. [REDACTED] would instruct her in this manner, and decided which cases met the Tea Party specifics and which to give to her. When she would send cases back, sometimes she would get calls from the revenue agents asking why she sent them back. She had lots of conversations with [REDACTED] about the cases. [REDACTED] was one of the agents who called her about getting a case back.

The Tea Party cases started to backlog since [REDACTED] was no longer responding. [REDACTED] cannot remember having a conversation with [REDACTED] after August 15, 2010. She saw this backlog as a "ticking time bomb." She knew the Tea Party was vocal in the news, and could see the perception that big government, the IRS, was holding cases. She expressed her frustration about the delay. She felt every taxpayer deserves a determination, approval or denial. A holding pattern was not a good place to be for her. She equates it to working in lost luggage; no one is happy when they call. [REDACTED] began looking to move to another area. She told [REDACTED] and other co-workers that she wanted out. She did not see the situation getting better. [REDACTED] told her they had to wait for EO Technical.

b6 -2,3
b7C -2,3

Initially when [REDACTED] joined [REDACTED] group, she spent 20%-30% of her time working the Tea Party cases and by the time she left it was about 90%. She would deal with telephone calls from taxpayers and she kept creating development letters and sending them to [REDACTED] as each new case came in. When she transferred out of [REDACTED] group to QA, [REDACTED] took over as the coordinator of the Tea Party cases. She told him he should coordinate with [REDACTED] does not remember if she went into the system and searched for Tea Party cases. She does know that [REDACTED] conducted queries of Tea Party cases. [REDACTED] does not believe the political beliefs of IRS employees were involved in these cases.

b6 -2,3
b7C -2,3

The difficulty with the advocacy cases lies in trying to figure out whether 51% of an organization's activity is political, thus pushing them over the threshold for allowable activity. [REDACTED] opinion is that a lack of communication between EO Technical and EO Determinations at the management level, along with people being afraid to make a decision is what held the cases up.

b6 -2
b7C -2

A year after leaving [REDACTED] group, [REDACTED] received a call from a revenue agent who was working an old case that was one of [REDACTED] Tea Party cases where she had prepared a letter. The agent was calling because the Case Chronology Report (CCR) showed that [REDACTED] had prepared a letter, but the letter was not in file. The agent requested a copy of the letter

b6 -2,3
b7C -2,3

UNCLASSIFIED//FOUO

14-cv-1239-FBI-48