
From: Williams Melinda G
Sent: Thursday, July 19, 2012 7:01 AM
To: Lerner Lois G; Fish David L; Park Nalee
Cc: Megosh Andy
Subject: RE: Hatch letter

I am available.

From: Lerner Lois G
Sent: Wednesday, July 18, 2012 6:47 PM
To: Williams Melinda G; Fish David L; Park Nalee
Cc: Megosh Andy
Subject: RE: Hatch letter
Importance: High

I will look at this tomorrow. I am back Friday and would like to sit down and finalize because I'm gone next week. Can we meet at 12--feel free to bring lunch

Lois G. Lerner

Director of Exempt Organizations

From: Williams Melinda G
Sent: Tuesday, July 17, 2012 11:47 AM
To: Lerner Lois G; Fish David L
Cc: Megosh Andy; Park Nalee
Subject: RE: Hatch letter

Andy sent out the latest draft on Saturday. I'm attaching that email.

We are still looking into whether there is statutory code authority that gives the IRS authority to request actual donor names. We have not located anything in the Code that provides for this or even the more general authority of allowing the IRS to require additional information as necessary for a determination of whether an organization is tax-exempt. We do not believe that there is anything in the Code for this and that it is just found in the regulations. Section 501(a) simply provides that an organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503. The regulations under section 1.501(a)-1 then provides the authority for requiring the application and asking for additional information.

I'm continuing to look though to make sure we aren't missing anything.

Melinda

From: Lerner Lois G
Sent: Tuesday, July 17, 2012 11:34 AM
To: Fish David L; Williams Melinda G
Subject: Hatch letter
Importance: High

Do I have another version of this--my email has been screwy since Friday--thanks

Leis G. Lerner

Director of Exempt Organizations