
From: Goehausen Hilary
Sent: Wednesday, October 26, 2011 12:20 PM
To: Thomas Cindy M
Cc: Lieber Theodore R; Seto Michael C
Subject: FW: Advocacy Orgs - Where Do We Stand?
Attachments: Advocacy Orgs_Cincinnati.xls

Importance: High

Hi Cindy,

Below are comments that I made explaining some of my notations on the cases in Excel. My understanding from speaking with Mike was that I was to review the cases to determine whether the cases were clearly lobbying or engaging in political campaign activities, or if an organization was not engaged in either and therefore was simply engaging in general advocacy (educational/issue advocacy activities etc). Where I had concerns about whether the c3s and c4s were actually engaging in good c3/c4 activities – and not just making inflammatory, emotionally charged statements without any factual support or educational aspect to their activities – I made notes reflecting such. Where it simply states “general advocacy” or “general advocacy/legislative advocacy” (or lobbying), without comments, those organizations appeared to be fine (no development).

If you would like me to provide a definitive answer on what organizations can go Favorable, I can do that (these would be the cases where I noted “general advocacy.” However, many appear to need more information (as noted in the comments in Excel).

-- I have marked asterisked (*) c3's that based on their Form 1023 and/or website are engaging in prohibited political campaign activities.

-- I use political activities/political campaign intervention/candidate election activities interchangeably to denote political activities.

-- While many of the c4 organizations appear to be engaging in general advocacy (issue advocacy/educational activities), many of these “social welfare activities” may need further development because their websites include substantial inflammatory/strong emotional rhetoric, articles, etc. that really do not appear to be educational in most or any aspect, provide any factual background for the viewpoints expressed, and therefore may not qualify as good c4 activities (promotion of social welfare, common good, etc.). Where there are questions relating to this and concerns about the activities (ie development would be needed), I have made comments.

-- Where I commented that a website needs to be verified means that the org didn't provide their website address on their Form 1023/1024 but I located it during a web search and it would need to be confirmed by the taxpayer.

-- Where I denoted the activity of the org as “general advocacy,” this means I didn't find any indication the org was engaging in political activities or lobbying at all. However, as mentioned above in #3, I made additional notations on such organizations and whether they were even educational, issue advocacy, etc., or whether the activities appear to be propaganda, based on personal emotions, inflammatory, and without any or little factual basis for statements made (ie generally bad c3/c4 activities).

If there are any questions, please let me know. Also, we are in the process of drafting the Advocacy Org Guidesheet and it is circulating for review among our group currently. I don't have a date on when we can get that to you, but will speak with Mike and Justin.

Thanks,
Hilary

Hilary Goehausen
Tax Law Specialist
Exempt Organizations
Technical Group 1

1111 Constitution Ave., NW
Washington, D.C. 20224
p: 202.283.8915
f: 202.283.8937
Hilary.Goehausen@irs.gov

From: Thomas Cindy M
Sent: Tuesday, October 25, 2011 7:17 PM
To: Lieber Theodore R; Seto Michael C
Subject: FW: Advocacy Orgs - Where Do We Stand?
Importance: High

Ted/Mike,

Not sure where this leaves us and I'm unclear as to what action is being suggested for some of these cases. Specifically, if the comment indicates "general advocacy," what does that mean --- additional development or what?

Also, where do we stand with the document Justin Lowe or others from D.C. were putting together with lessons learned, suggested developmental questions for those applying under c3 and for those applying under c4, sample denial letter, etc.? We're starting to get a lot of heat from the public on these cases sitting idle and now have Congressionals on some of these. What is the plan of action and estimated completion date? Thanks.

From: Lieber Theodore R
Sent: Monday, October 24, 2011 1:08 PM
To: Thomas Cindy M
Cc: Seto Michael C
Subject: Advocacy Orgs_Cincinnati.xls

Attached are Hillary comments from the screened cases.