

LAMAR SMITH

21ST DISTRICT, TEXAS

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Congress of the United States
House of Representatives

May 30, 2012

The Honorable Douglas H. Shulman
Commissioner, Internal Revenue Service
Room 3000 IR
1111 Constitution Ave, NW
Washington, DC 20224

Dear Commissioner Shulman:

The San Antonio Tea Party has brought to my attention that they, along with other nonprofit civic organizations, experienced delays and received burdensome information requests in connection with their applications for tax-exempt status under 26 U.S.C. §501(c). The Internal Revenue Service's (IRS) recent inquiries appear to be beyond the scope of what Form 1024 and Schedule B traditionally require.

Tax-exempt status allows civic organizations to benefit the community and ensures that taxes do not hinder participation. Because of this, the IRS should demonstrate consistency for tax-exempt applications.

I request that you provide a response for how recent requests, like those sent to the San Antonio Tea Party and other civic organizations across the country, are supported by law. Thank you for your attention to this matter.

Sincerely,

Lamar Smith
Member of Congress

PLEASE REPLY TO:

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