May 19, 2016

The Honorable Jason Chaffetz, Chairman
House Oversight & Government Reform Committee
2157 Rayburn HOB
Washington, DC 20515

Re: Violations of Schedule B Donor Confidentiality: Cause for Congressional Hearings

Dear Chairman Chaffetz:

Consistent with the attached Memorandum of Cause for Hearings on Schedule B Violations, we the 105 undersigned nonprofit organizations and individuals involved in various capacities with nonprofit organizations respectfully request congressional hearings into (1) whether laws protecting the confidentiality of federal tax return information, specifically donors to nonprofit organizations, are being violated by the Attorneys General of California and New York, (2) whether the Internal Revenue Service is failing in its unique obligation to protect and police confidential federal tax return information of nonprofit organizations and their donors, and (3) whether laws need to be strengthened and penalties increased to protect confidential federal tax return information. The memorandum describes in more detail the following points:

1. Internal Revenue Code Section 6104(c) provides a rigid regime for acquisition, inspection, and disclosure of confidential federal tax return information in the administration of state charitable solicitation laws;

2. IRC 6104(c) provides the method by which state attorneys general may acquire such information from the IRS upon written request, which the IRS may deny consistent with the law of the land described in the landmark civil rights case protecting the right of private association when IRC 6104 was enacted, *NAACP v. Alabama*;

3. The tax code does not authorize state officials to acquire, inspect, or disclose confidential federal tax return information using dragnet licensing requirements, which is what the Attorneys General for California and New York are doing under the ruse of enforcing state charitable solicitation registration laws;

4. Federal tax return confidentiality laws are designed to not only prohibit state officials from unauthorized disclosure of confidential information to the general public or even select third parties, but also prohibit access to, and inspection or intra-office disclosure of, such information for law enforcement purposes unless expressly authorized by the tax code;

5. The Lois Lerner-era decisions by the two state attorneys general to acquire, inspect, and disclose Form 990 Schedule B donor names and addresses are outside and inconsistent with the rigid regime Congress created, and violate the law of the land expressed in *NAACP v. Alabama*;

6. Under the exclusive authority it has under the tax code to authorize use of confidential federal tax return information for state law enforcement purposes, and to protect and police that information once authorized, the IRS could and should have acted to prohibit the unauthorized actions by the two state attorneys general, and has failed to police their use of Schedule B information;

7. Violations of the tax code's protections of confidential tax return information are serious. Penalties under the tax code may apply to state officials and employees. Violations may be subject to civil penalties. Willful violators may be subject to criminal penalties;

8. Especially with regard to Schedule B, violations of the tax code's protections of confidential tax return information enable state officials to violate the First Amendment rights of nonprofit organizations and their donors, including the right of private association expressed in *NAACP v. Alabama.* Such violations allow government officials to target political or ideological opponents for retribution, and create an atmosphere of fear in discussions of public and social affairs; and

9. Soliciting contributions is protected by the First Amendment. Demands for Schedule Bs by state attorneys general as a condition for nonprofits to obtain a license to solicit contributions create an unconstitutional condition placed on the exercise of First Amendment rights, and may violate a provision of the tax code barring *quid pro quo* by government officials to acquire confidential federal tax return information.

Statements by high-ranking officials in the offices of Generals Harris and Schneiderman demonstrate that their offices were fully aware of the rigid regime protecting confidential tax return information in the administration of state charitable solicitation laws. In 2012, during the time that Lois Lerner headed the Exempt Organizations Division of the IRS, state officials and the IRS sought legislation to loosen restrictions on state access to tax return information of nonprofit organizations, and expressed discontent about the rigid regime created by Congress. This is an indicator that California and New York may have decided to unilaterally and creatively bypass the federal law protections of Schedule Bs.

The facts and law provide ample grounds for Congress to conduct hearings into (1) whether California and New York state officials have violated the protections for Schedule B donor information, and whether violations were willful, (2) whether the IRS was derelict (or complicit) in failing to act to prevent the violations, and (3) whether the state officials are acting as surrogates in the Lois Lerner-style attempts to abuse federal tax information and their power based on view-point discrimination.

We would object equally if Republican attorneys general had done the same to intimidate and violate the exercise of First Amendment rights by liberal nonprofit organizations and donors, but the fact is that the only state attorneys general engaged in these acts are Democrats.

We therefore ask that the House Oversight & Government Reform Committee conduct legislative hearings about whether these events constitute evasion of the tax code, whether the Obama/Koskinen IRS has failed to act for partisan purposes, and whether stricter penalties should apply to protect confidential tax return information.

Respectfully,

Morton C. Blackwell, Chairman
The Weyrich Lunch

Colin A. Hanna, President
Let Freedom Ring
Co-chairman, The Weyrich Lunch

Cleta Mitchell, Esq., Board Member
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Alan P. Dye, Esquire
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Dr. James Dobson, Founder and President
Dr. James Dobson's Family Talk

Phyllis Schlafly, Founder and CEO
Eagle Forum

Richard A. Viguerie, Chairman
ConservativeHQ.com

L. Brent Bozell III, Founder and President
Media Research Center

Penny Nance, CEO and President
Concerned Women for America (CWA)

Grover Norquist, President
Americans for Tax Reform

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American Values

Jenny Beth Martin, Co-Founder and President
Tea Party Patriots

David N. Bossie, President
Citizens United and Citizens United Foundation

Michael Farris, Chairman
Home School Legal Defense Association (HSLDA)

Marjorie Dannenfelser, President
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Jerry A. Johnson, Ph.D., President and CEO
National Religious Broadcasters

Kent Lassman, President
Competitive Enterprise Institute (CEI)

Adam Brandon, CEO
FreedomWorks

Brent Wm. Gardner, Vice President of Government Affairs
Americans for Prosperity

Dick Ribbentrop, Senior Vice President – Policy
Freedom Partners Chamber of Commerce

Michael Boos, Vice President & General Counsel
Citizens United and Citizens United Foundation

Ron Robinson, President
Young America's Foundation

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MOVIEGUIDE(R)
Member, Broadcast Film Critics Association

Jeffrey Mazzella, President
Center for Individual Freedom

George Landrith, President
Frontiers of Freedom

Craig Shirley, Reagan Biographer

Phil Kerpen, President
American Commitment

Heather R. Higgins, President and CEO
Independent Women's Voice

Carrie Lukas, Managing Director
Independent Women's Forum

Lew Uhler, Founder and President
National Tax Limitation Committee

Dr Jim Garlow
Pastors Rapid Response Team

Rev. Lou Sheldon, Founder and Chairman
Traditional Values Coalition

Andrea Lafferty, President
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Sandy Rios, Director of Governmental Affairs
American Family Association (AFA)

Dick Patten, President
American Business Defense Council

Dan Weber, CEO
Association of Mature American Citizens

William J. Olson, Legal Counsel
Free Speech Coalition

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Discovery Institute

Rebecca Hagelin
Secretary, Council for National Policy
Board of Directors, Family Talk
(Titles for identification purposes only)

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James L. Martin, Chairman
60 Plus Association

Star Parker, President
Coalition for Urban Renewal and Education

Bradley Mattes, President
Life Issues Institute

Judson Phillips, Founder
Tea Party Nation

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Kenneth R. Timmerman, President
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Andrew Langer, President
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Thomas P. Kilgannon, President
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Chuck Muth, President
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Former Congressman Steve Stockman (TX)
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Dave Williams, President
Taxpayers Protection Alliance

Elaine Donnelly, President
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Larry Cirignano, DC Representative
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Mark Fitzgibbons, President of Corporate Affairs
American Target Advertising

Bruce Eberle, Chairman
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Quin Hillyer, Veteran Conservative Columnist

Linwood Bragan, Executive Director
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Dr. Ron Crews, CH (COL) USAR Retired
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Dan Backer, President
American Dream Initiative

Niger Innis, National Spokesperson
Congress On Racial Equality (CORE)

Craig Manson, Executive Director
Center for Environmental Science, Advocacy & Reliability

Rich Lowrie, Co-Founder & Senior Advisor
Put Growth First

Willes K. Lee, President
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Conservative Activist and Donor

CC:

Hon. Paul Ryan, Speaker of the House of Representatives
Hon. Kevin McCarthy, House Majority Leader
Hon. Steve Scalise, House Majority Whip
Hon, Robert W. Goodlatte, chairman, House Judiciary Committee
Hon. Cathy McMorris Rodgers, House Republican Conference Chairman
Hon. Virginia Foxx House Republican Conference Secretary
Hon. Luke Messer, House Republican Policy Chairman
Rep. Peter Roskam, Subcommittee on Oversight Chairman, House Ways and Means Committee

Memorandum of Cause for Hearings on Schedule B Violations

Prepared for Chairman Chaffetz and the
House Oversight & Government Reform Committee

California Attorney General Kamala Harris and New York Attorney General Eric Schneiderman are coercing nonprofit organizations across the United States that register with their offices to solicit contributions in their states to submit donor names and addresses reported to the IRS on Form 990 Schedule B. Schedule B donor information is confidential federal tax return information. On April 21, U.S. District Court Judge Manuel Real issued a scathing permanent injunction against General Harris barring her from using her state charitable solicitation registration process to acquire the Schedule B names and addresses of donors to Americans for Prosperity Foundation (AFPF).[1] The April 21 injunction, unfortunately, protects only AFPF. General Harris has announced that she plans to appeal the ruling.

I. The IRS Has Unique Authority Over State Access to and Use of Schedule Bs.

It is long-established, even by the IRS's own interpretations of the confidentiality provisions of the Internal Revenue Code, that the IRS has responsibility for supervising and monitoring access to confidential tax return information by federal and state agencies. As stated in an August 1999 GAO Report to the Joint Committee on Taxation, U.S. Congress:

> Before receiving taxpayer information from IRS, agencies are required to advise IRS how they intend to use the information and to provide IRS with a detailed safeguard plan that describes the procedures established and used by the agency for ensuring the confidentiality of the information they want to receive. These safeguard plans are supposed to be updated every 6 years or if significant changes are made to the agencies' procedures. IRS Publication 1075, Tax Information

[1] http://freebeacon.com/wp-content/uploads/2016/04/harris-afp-order.pdf.

> Security Guidelines for Federal, State, and Local Agencies, outlines what must be included in an agency's safeguard plan. Agencies are also required to submit annual reports to IRS summarizing their efforts to safeguard taxpayer information and any minor changes to their safeguarding procedures.
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> *****
>
> IRS conducts on-site reviews to ensure that agencies' safeguard procedures fulfill IRS requirements for protecting taxpayer information. IRS' National Office of Governmental Liaison and Disclosure, Office of Safeguards, has overall responsibility for safeguard reviews to assess whether taxpayer information is properly protected from unauthorized use or access as required by the IRC and to assist in reporting to Congress. Safeguard reviews are to be conducted every 3 years.[2]

Congress created special rules for the tax return information of nonprofit organizations. Under IRC 6104, Form 990 is not confidential, but Schedule B identifying the names and addresses of donors is confidential. And, IRC 6104(c) governs acquisition, inspection, and internal disclosure of Schedule B by state officials for purposes of administration of state charitable solicitation laws.[3]

Pursuant to the exclusive authority Congress gave it under IRC 6104 in this federal regime, the IRS has issued guidelines and details for

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[2] http://www.gao.gov/assets/230/227917.pdf.

[3] IRC 6104(c)(3) reads:

> Upon written request by an appropriate State officer, the Secretary may make available for inspection or disclosure returns and return information of any organization described in section 501(c) (other than organizations described in paragraph (1) or (3) thereof) for the purpose of, and only to the extent necessary in, the administration of State laws regulating the solicitation or administration of the charitable funds or charitable assets of such organizations. Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

"Information Disclosure to State Officials Under IRC 6104(c)."[4] Pursuant to IRC 6104, the IRS requires a Disclosure Agreement between state attorneys general and the IRS,[5] a Safeguard Security Report (SSR),[6] and other protocols and security measures.

As demonstrated by its model Disclosure Agreement, the IRS interprets "disclosure" for purposes of IRC 6104 as applicable even to disclosure to down-the-chain employees within the office of an attorney general for administration of charitable solicitation laws, i.e., intra-office disclosure by state charity regulators.[7] Thus, under the IRS's

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[4] https://www.irs.gov/irm/part7/irm_07-028-002.html#d0e125.

[5] *Id*., 7.28.2.7 (09-22-2015), "Procedures for the Disclosure of Return Information of Organizations Described in IRC 501(c) Other than IRC 501(c)(3)" reads:

> Upon an ASO's [Appropriate State Officer's] written request, the IRS may disclose return and return information of IRC 501(c) organizations that are not IRC 501(c)(3) organizations for the purpose of, and only to the extent necessary for, the administration of state laws regulating the solicitation or administration of charitable funds or charitable assets.
>
> The Disclosure Agreement constitutes the written request required by this provision.
>
> The TEGE Liaison may make disclosures in individual instances based on an ASO's or their designee's oral requests.
>
> The TEGE Liaison keeps the appropriate records of these disclosures.

[6] *Id*., 7.28.2.2 (09-22-2015), "Disclosure Agreements" reads: "Per IRM 7.28.2.1 (3), the IRS will only make disclosures under IRC 6104(c) to those state agencies that have submitted their Safeguard Security Report (SSR) to PGLD and have entered into a disclosure agreement with the IRS regarding IRC 6104(c)."

[7] *See, Id*., 7.28.2.4 (09-22-2015) 3. "Appropriate state officer" (under IRC 6104(c)(6)(B)) means . . . D. The head of an agency designated by the state attorney general as having primary responsibility for overseeing the solicitation of funds for charitable purposes (for IRC 501(c) organizations other than IRC 501(c)(1) or IRC 501(c)(3))." The administration of charitable solicitation laws is the CAG's admitted purpose in demanding, acquiring, and inspecting Schedule B. As stated in the model Disclosure Agreement at SECTION 6. Use and Redisclosure of Returns and Return Information Disclosed to the Attorney General under this Agreement:

interpretation, the issue is not merely protections against disclosure of Schedule B by attorneys general to third parties, but disclosure to and access by employees within the offices of attorneys general.

The IRS therefore has exclusive authority under the tax code to authorize and police state access to Schedule B donor information. The IRS could and should have prevented Generals Harris and Schneiderman from violating Internal Revenue Code section 6104(c) and the rigid regime under the tax code protecting confidential tax return information, specifically, Schedule B donor information.

Under IRC 6104(c), state attorneys general only may obtain Schedule B information by requesting it from the IRS, which requests the IRS may deny.[8] Since dragnet acquisition of Schedule B donor information is unauthorized by the tax code, subsequent inspection and disclosure of such information by an attorney general and his or her employees must therefore also be unauthorized. It is the equivalent to the legal doctrine of "fruit of the poisonous tree."

These two state law enforcement officials are therefore operating in contravention of the rigid regime protecting confidential federal tax return information from state government officials, and the IRS has taken no visible steps to enforce its unique and exclusive authority to protect confidential federal tax return information for acquisition, inspection and disclosure by state officials in the administration of state charitable solicitation laws.

The office of General Harris went one step further, and was caught posting over 1,700 Schedule Bs on its public website, as discussed at page 9 of Judge Real's injunction order. Ms. Harris is now refusing to comply

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> 6.1 The Attorney General or any designee to whom a return or return information has been disclosed may thereafter disclose such return or return information:
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> A. to another employee of [insert State name] for the purpose of and only to the extent necessary in the administration of the laws described above [which includes IRC 6104(c)].

[8] The landmark civil rights case protecting the right of private association, *NAACP v. Alabama*, was law of the land when Congress enacted IRC 6104.

with a Freedom of Information Act request to identify which organizations were harmed by her lawlessness and neglect.

II. California and New York May Be Purposefully Evading the Tax Code.

In a publication entitled "Evolving State Regulation: From Index Cards To The Internet" for a prestigious 2013 conference,[9] Karin Kunstler-Goldman, Assistant New York Attorney General, Section Chief, Charities Bureau, and Belinda Johns, Senior Assistant California Attorney General, Charitable Trusts Section, wrote:

> Efforts to work jointly with the Internal Revenue Service, however, have been hampered by federal legislation that **severely restricts the authority of the IRS to share information with state charity regulators**. In 2012, NASCO [the National Association of State Charity Officials] urged Congress to amend legislation to ease those restrictions and, in the meantime, NASCO is working with IRS staff to explore ways in which information-sharing may be improved within the current structure. (Emphasis added.)

Lois Lerner, of course, headed the Exempt Organizations Division of the IRS in 2012. The *NonProfit Times* noted on February 1, 2009 that "[t]he IRS and state regulators already have a compliance relationship." The tight relationship that NASCO had with Lois Lerner is exemplified in a December 17, 2007 letter from NASCO president Hugh Jones of Hawaii, referring to Ms. Lerner as NASCO's "partner in the regulation of charities."[10]

The attached portion of a transcript of a December 11, 2015 deposition of Ms. Johns shows that her office was very much aware of the IRS protocols and regime under federal law, which in her article she laments as "severely restrict[ing]" state access to confidential federal tax

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[9] http://web.law.columbia.edu/attorneys-general/policy-areas/charities-law-project/conferences/2013-charities-regulation-policy-conference-future-state-charities-regulation-and-enforcement.

[10] http://web.law.columbia.edu/sites/default/files/microsites/attorneys-general/Hugh%20Jones%20DOC019_0.pdf.

return information. She was clearly aware of the IRS firewalls and protocols described in the GAO report and IRS interpretations cited herein above.

One may reasonably believe from these facts that California and New York, frustrated by the impasse of federal law "severely restrict[ing]" access to Schedule Bs, decided to take a short cut. But these facts also raise serious questions, such as:

> Why do the California and New York Attorneys General believe they may bypass and evade IRC 6104(c) to acquire, inspect, and disclose Schedule Bs in a manner not authorized by the tax code?
>
> Given the high-profile nature of what the two state AGs are doing, why hasn't the IRS itself acted to enforce IRC 6104(c)?
>
> Are the two Democrat state attorneys general acting as surrogates for the President Obama/Lois Lerner IRS war on conservative nonprofit organizations and their donors, and is the failure of the Commissioner Koskinen IRS to act simply more dereliction consistent with its own well-publicized conduct?

Also, it is not merely whether these acts may constitute violations or evasion of the tax code. They appear to clearly violate the law of the land and the freedom of association expressed in the landmark civil rights case *NAACP v. Alabama*, which case was about how the Alabama attorney general was constitutionally barred from acquiring the list of members and financial adherents of the NAACP.[11]

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[11] "It is hardly a novel perception that compelled disclosure of affiliation with groups engaged in advocacy may constitute as effective a restraint on freedom of association as the forms of governmental action in the cases above were thought likely to produce upon the particular constitutional rights there involved . . . . It is not sufficient to answer, as the State does here, that whatever repressive effect compulsory disclosure of names of petitioner's members may have upon participation by Alabama citizens in petitioner's activities follows not from state action, but from private community pressures. The crucial factor is the interplay of governmental and private action, for it is only after the initial exertion of state power represented by the production order that private action takes hold." *NAACP v. Alabama,* 357 U.S. 449, 462 - 463 (1958)

Contrary to some news reports, the legal issue is not just disclosure of donor names and addresses to third parties. The tax code and *NAACP v. Alabama* clearly bar acquisition of this information by state attorneys general except under clear and limited exceptions. The dragnet method used by the California and New York Attorneys General to acquire donor names and addresses is not only unprecedented, it is clearly unlawful under the tax code and the Constitution.

III. Penalties under the Tax Code May Need to Be Strengthened.

As stated above, IRC 6104(c) governs the acquisition, inspection, and disclosure of confidential federal tax return information for the administration of state charitable solicitation laws. "Disclosure" includes intra-office access by employees of state attorneys general offices.

IRC 7213(a)(2) reads in relevant part: "It shall be unlawful for any [state or other employee] willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)) acquired by him or another person under . . . section 6104(c)."

IRC 7213A (a)(2) applies to state employees, and reads: "It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect, except as authorized in this title, any return or return information acquired by such person or another person under a provision of section 6103 referred to in section 7213(a)(2) or under section 6104(c)."

As stated above, the California and New York Attorneys General are demanding and acquiring Schedule Bs in dragnet fashion using state charitable solicitation registration. It is well-established that charitable solicitation is protected by the First Amendment, and the registration process must accommodate those rights.[12] The two attorneys general are

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[12] "Regulation of a solicitation must be undertaken with due regard for the reality that solicitation is characteristically intertwined with informative and perhaps persuasive speech * * * and for the reality that, without solicitation, the flow of such information and advocacy would likely cease." *Riley v. National Federation of the Blind*, 487 U.S. 781, 802 (1988), citing *Schaumburg v. Citizens for Better Environment*, 444 U.S. 620, 632 (1980), *Secretary of State v. Munson*, 467 U.S. 947, 959 - 960 (1984).

therefore engaging in use of an extortionate unconstitutional condition impeding the exercise of First Amendment rights.

The attorneys general are also engaging in the dangerous precedent of requiring registrants to disgorge confidential federal tax return information as a condition to receive a state license. Any state license has value, of course, so not only is this precedent dangerous for use by other states and in licensing contexts besides charitable solicitation, it may violate IRC 6104(a)(4), which reads, "It shall be unlawful for any person willfully to offer any item of material value in exchange for any return or return information (as defined in section 6103(b)) and to receive as a result of such solicitation any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution."[13]

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[13] Letters sent from the California Attorney General to registrants constituting solicitation of Schedule B donor information as a condition to receive a license, and also demonstrating an extortionate unconstitutional condition, read:

> **Within 30 days of the date of this letter, please submit a complete copy of Schedule B, Schedule of Contributors, for the fiscal year noted above, as filed with the Internal Revenue Service**. Please address all correspondence to the undersigned.
>
> Failure to timely file required reports violates Government Code section 12586.
>
> Unless the above-described report(s) are filed with the Registry of Charitable Trusts within thirty (30) days of the date of this letter, the following will occur:
>
> 1. The California Franchise Tax Board will be notified to disallow the tax exemption of the above-named entity. The Franchise Tax Board may revoke the organization's tax exempt status at which point the organization will be treated as a taxable corporation (See Revenue and Taxation Code section 23703) and may be subject to the minimum tax penalty.
>
> 2. Late fees will be imposed by the Registry of Charitable Trusts for each month or partial month for which the report(s) are delinquent. Directors, trustees, officers and return preparers responsible for failure to

Given the dereliction of the IRS and how the Obama Justice Department has failed to enforce the law against Democrats and allies in government, it is clear that citizens and nonprofit organizations need far better civil remedies to protect confidential federal tax information. It is obvious that the existing remedies in the tax code have been insufficient to discourage abuse of confidential federal tax return information by state officials.

IV. Conclusion.

The federal tax information confidentiality laws were enacted as part of post-Watergate reforms. Those laws apply to access by, and internal disclosure within, both federal and state government agencies. They create a confidentiality regime that applies to state officials and employees as well as federal, with both civil and criminal penalties for officials who do not follow the rules.

It was bad enough when Americans learned of partisan operations within the President Obama/Lois Lerner Internal Revenue Service. Now come top state law enforcement officials -- known partisans with track records of targeting the speech of those with whom they disagree -- who are violating the post-Watergate tax information confidentiality rules through creative, unprecedented methods.

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timely file these reports are also personally liable for payment of all late fees

PLEASE NOTE: Charitable assets cannot be used to pay these avoidable costs. Accordingly, directors, trustees, officers and return preparers responsible for failure to timely file the above-described report(s) are personally liable for payment of all penalties, interest and other costs incurred to restore exempt status.

3. In accordance with the provisions of Government Code section 12598, subdivision (e), the Attorney General will suspend the registration of the above-named entity. (Emphasis added.)

Their acts not only appear to be lawless, but actually demonstrate contempt for the rule of law over government officials. Even their colleagues in an *amicus* brief stated that:

> [D]emand for disclosure of donor names and addresses increases the possibility that unscrupulous public officials could target donors for various forms of retribution. Even if the names of significant donors are never released to the public, government officials might use the donor information to single out their political opponents for retribution. Thus the First Amendment harm is inherent in the disclosure to public officials and does not require an additional showing of a likelihood of public disclosure or probability of retaliation.[14]

Factor in that the IRS under Commissioner Koskinen has failed to take steps to combat and prohibit this lawlessness, and to police the California and New York Attorneys General with regard to confidential federal tax return information. This creates a dangerous mix for even more government lawlessness.

These facts and law provide ample grounds for congressional investigations into whether there have been willful violations of existing tax code provisions, whether the violations were done with the imprimatur of the IRS or coordinated with its officials, and whether Congress should take steps to further tighten the law and make available more severe penalties for victims of such lawlessness and law-breaking to pursue.

Link to the Partial Deposition Transcript of Belinda Johns

http://nonprofitprosperity.com/wp-content/uploads/2016/03/Belinda%20Johns%20deposition.pdf

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[14] Brief of the States of Arizona, Michigan and South Carolina as *Amicus Curiae* in Support of Petitioner, On Petition for a Writ of Certiorari to the United States Court of Appeals for the Ninth Circuit, *Center for Competitive Politics v. Kamala Harris*, No. 15-152, In the Supreme Court of the United States, 2 – 3, http://www.campaignfreedom.org/wp-content/uploads/2014/04/Arizona-Amicus-Harris.pdf.