



July 23, 2021

Internal Revenue Service  
Central Processing Unit  
Stop 211  
PO Box 621506  
Atlanta, GA 30362-3006  
Fax: 877-807-9215

**VIA FAX ONLY**

**RE: FOIA Request to the Internal Revenue Service regarding review of applications for federal tax exemption under the Internal Revenue Code (IRC), including but not limited to any "Be on the Lookout for" list.**

To Whom It May Concern:

This letter is a request ("Request") in accordance with the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and the corresponding department/agency implementing regulations.

The Request is made by the American Center for Law and Justice ("ACLJ")<sup>1</sup> on behalf of over 80,000 of its members.

To summarize, this Request seeks records pertaining to the U.S. Internal Revenue Service's review of applications for federal tax exemption under the Internal Revenue Code (IRC), including but not limited to any "Be on the Lookout for" list.

**Background**

Pursuant to Treasury Department FOIA regulation 26 CFR § 601.702, this Background addresses the subject, timeframe, names of any individuals involved, and reasons why the requester believes the Department may have records on the subject of the request. 26 CFR § 601.702.

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<sup>1</sup> The ACLJ is a not-for-profit 501(c)(3) organization dedicated to the defense of constitutional liberties secured by law. The ACLJ regularly monitors governmental activity and works to inform the public of such affairs. The ACLJ and its global affiliated organizations are committed to ensuring governmental accountability and the ongoing viability of freedom and liberty in the United States and around the world.



On May 18, 2021, the IRS denied an application by Christians Engaged for tax-exempt status.<sup>2</sup>

The letter was summarized:

“You are engaged in prohibited political campaign invention” and “You are also not operated exclusively for one or more exempt purposes...because you operate for a substantial non-exempt private purpose and for the private interest of the ‘D party.’” The “D party” is a reference to the Republican Party, according to a “legend” provided at the top of Martin’s letter to the religious group.<sup>3</sup>

The Christians Engaged denial is not a solitary occurrence. For example, OpenSecrets reports:

Democratic Sen. Sheldon Whitehouse is calling on the IRS to review the tax-exempt status of pro-Trump group Turning Point USA, alleging the group broke Covid regulations when it reportedly hosted two large ‘superspreader’ events in Florida.<sup>4</sup>

In view of the Tea Party IRS targeting scandal of 2013,<sup>5</sup> and the subsequent litigation in which the United States Court of Appeals for the D.C. Circuit stated this:

A violation of right that is “suspended until further notice” has not become the subject of voluntary cessation, with no reasonable expectation of resumption, so as to moot litigation against the violation of rights. Rather, it has at most advised the victim of the violation – “you’re alright for now, but there may be another shoe falling.”<sup>6</sup>

If the IRS is again “targeting” or on the lookout for certain groups based on viewpoint, beliefs, speech or expression, is unquestionably a matter of public interest.

### **Records Requested**

For purposes of this Request, the term “record” means “any information” that qualifies under 5 U.S.C. § 552(f), and includes, but is not limited to, the original or any full, complete and unedited copy of any log, chart, list, memorandum, note, correspondence, writing of any kind, policy, procedure, guideline, agenda, handout, report, transcript, set of minutes or notes, video, photo, audio recordings, or other material. The term “record” also includes, but is not limited to, all relevant information created, stored, received or delivered in any electronic or digital format, e.g., electronic mail, instant messaging or Facebook Messenger, iMessage, text messages or any other

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<sup>2</sup> Carly Mayberry, *First Liberty Appeals Denial of Tax Exemption for Group Alleged to have Republican Ties*, NEWSWEEK (June 18, 2021, 5:41 AM), <https://www.newsweek.com/first-liberty-appeals-denial-tax-exemption-group-alleged-have-republican-ties-1602075>.

<sup>3</sup> *Id.*; IRS Letter, <https://firstliberty.org/wp-content/uploads/2021/06/Christians-Engaged-IRS-Determination-Letter-Redacted.pdf>, attached as Exhibit A.

<sup>4</sup> @OpenSecrets.org, TWITTER (Jan. 21, 2021, 3:09 PM), <https://twitter.com/OpenSecretsDC/status/1352347484165648385>.

<sup>5</sup> Mark Tapscott, *Lois Lerner Is BAAACCKKKK!!! New IRS Targeting Scandal Erupts in Texas*, PJ MEDIA (June 16, 2021, 6:33 PM), <https://pjmedia.com/culture/marktapscott/2021/06/16/lois-lerner-is-baaacckkkk-new-irs-targeting-scandal-erupts-in-texas-n1455122>.

<sup>6</sup> *True the Vote, Inc. v. IRS*, 831 F.3d 551, 563 (D.C. Cir. 2016).



means of communication, and any information generated, sent, received, reviewed, stored or located on a government or private account or server, consistent with the holdings of *Competitive Enter. Inst. v. Office of Sci. & Tech. Policy*, 827 F.3d 145 (D.C. Cir. 2016) (rejecting agency argument that emails on private email account were not under agency control, and holding, “If a department head can deprive the citizens of their right to know what his department is up to by the simple expedient of maintaining his departmental emails on an account in another domain, that purpose is hardly served.”).

For purposes of this Request, the term “briefing” includes, but is not limited to, any in-person meeting, teleconference, electronic communication, or other means of gathering or communicating by which information was conveyed to one or more person.

For purposes of this Request, the term “IRS official” includes, but is not limited to, any person who is (1) employed by or on behalf of the IRS, any Mission of the United States, or any Delegation of the United States, in any capacity; (2) contracted for services by or on behalf of the IRS, any Mission of the United States, or any Delegation of the United States, in any capacity; (3) appointed by the President of the United States to serve in any capacity at or within the IRS; or (4) any such person’s staff, agent or employee; all without regard to the component, bureau, or office in which that person serves.

For purposes of this Request, all sources, documents, letters, reports, briefings, articles and press releases cited in this Request are incorporated by reference as if fully set forth herein.

**For purposes of this Request, and unless otherwise indicated, the timeframe of records requested herein is December 20, 2020, to the date this request is processed.**

Pursuant to FOIA, 5 U.S.C. § 552 *et seq.*, ACLJ hereby requests that the Internal Revenue Service (IRS) produce the following:

1. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by Commissioner Charles P. Rettig, Stephen A. Martin and Roger Vance, including by utilizing any alias, referencing, connected to, or regarding in any way a “Be on the Lookout For” (BOLO) list, including but not limited to any synonyms and their acronyms such as, “beware of”, “look out for”, “be vigilant for,” “oversee,” “be alert for,” “be on alert,” “attend,” “watch out for” and “protect the rule of law,”** including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.



2. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by any IRS official or employee of the Exempt Organizations, Rulings and Agreements division of the IRS, referencing, connected to, or regarding in any way a “Be on the Lookout For” (BOLO) list, including but not limited to any synonyms and their acronyms such as, “beware of”, “look out for”, “be vigilant for,” “oversee,” “be alert for,” “be on alert,” “attend,” “watch out for” and “protect the rule of law,” including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.**

3. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by any IRS official or employee of the Exempt Organizations, Rulings and Agreements division of the IRS, referencing, connected to, or regarding in any way the “Legend” or “Key” at the top of the IRS letter identified in the Background Section above and attached as Exhibit A, or any other “Legend” or “Key” listing the terms Christian, Republican, Democrat, Conservative, Tea Party, intercessor, prayer, Word of God, and Liberal, including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.**

4. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by any IRS official or employee of the Exempt Organizations, Rulings and Agreements division of the IRS, referencing, connected to, or regarding in any way the words “Bible” and “Biblical”, including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.**

5. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by the IRS official or employee of the Exempt Organizations, Rulings and Agreements division of the IRS, referencing, connected to, or regarding in any way the development and origination of the legend at the top of the**

**“Christians Engaged” letter attached as Exhibit A**, including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.

6. **All records, communications or briefings created, generated, forwarded, transmitted, sent, shared, saved, received, or reviewed by the IRS official or employee of the Exempt Organizations, Rulings and Agreements division of the IRS, referencing, connected to, or regarding in any way the development and origination of the letter template used in the creation of the “Christians Engaged” letter attached as Exhibit A**, including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.

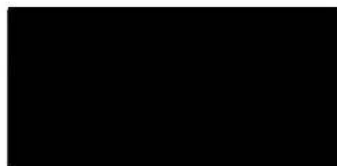
7. **The record named or previously labeled the “Internal Revenue Manual”, both the current edition and the prior edition**, including but not limited to any record located on backup tapes, archives, any other recovery, backup, storage or retrieval system, IRS electronic mail or message accounts, non-IRS electronic mail or message accounts, personal electronic mail or message accounts, IRS servers, non-IRS servers, and personal servers, as well as any electronic mail or message carbon copied to agency account recipients, any electronic mail or message carbon copied to non-agency account recipients, any electronic mail or message forwarded to agency account recipients, any electronic mail or message forwarded to non-agency account recipients, and attachments to any electronic mail or message.

### CONCLUSION

If this Request is denied in whole or in part, the ACLJ requests that, within the time requirements imposed by FOIA, you support all denials by reference to specific FOIA exemptions and provide any judicially required explanatory information, including but not limited to, a *Vaughn* Index.

Thank you for your prompt consideration of this Request. Please furnish all applicable records and direct any responses to:

Jordan Sekulow, Executive Director  
Benjamin P. Sisney, Senior Litigation Counsel  
John A. Monaghan, Senior Litigation Counsel



American Center for Law and Justice



I affirm that the foregoing request and attached documentation are true and correct to the best of my knowledge and belief.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jordan Sekulow".

Jordan Sekulow  
Executive Director

A handwritten signature in black ink, appearing to read "Ben P. Sisney".

Benjamin P. Sisney  
Senior Litigation Counsel

A handwritten signature in blue ink, appearing to read "John A. Monaghan".

John A Monaghan  
Senior Litigation Counsel

Attachment





Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

CHRISTIANS ENGAGED  
[REDACTED]

Date: 05/18/2021

Employer ID number:  
[REDACTED]

Contact person/ID number:

Roger Vance/0203391

Contact telephone number:

513-975-6666

Contact fax number:

855-789-2984

**Legend:**

B= July 22, 2019

C= Texas

D= Republican

F= The Texas Eagle Forum

G= Promise Keepers

H= Collin County

J= Collin County Republican

K = Collin County Victory Efforts

M = Word of God

UIL:

501.03-00

Dear Applicant:

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(3). This letter explains the reasons for our conclusion. Please keep it for your records.

**Issues**

Do you qualify for exemption under IRC Section 501(c)(3)? No, for the reasons stated below.

**Facts**

You were incorporated on B in the state of C. You are formed exclusively for charitable, religious, educational, or scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3), or the corresponding section of any future federal tax code.

Your founder and President is a motivational public speaker, former D Congressional Candidate, political consultant and Preacher of the Gospel. Your Vice President is a motivational public speaker, former President of F, intercessor, former Prayer Coordinator for G and a homeschool mom. Your Secretary you describe as a conservative millennial thought leader with a marketing and political consulting background. He now serves as the Executive Director for the K, where he manages the J Party's field teams in H as well as the grassroots get-out-the-vote efforts for H.

Your mission statement indicates that you exist to awaken, motivate, and empower ordinary believers in Jesus Christ to:

- Pray for the nation regularly
- Vote in every election to impact the culture
- Engage hearts in some form of political education or activism for the future of the nation
- Strive to educate Christians on the importance of prayer, voting and engagement in a non-partisan manner.

You explained that you hold weekly prayer meetings to pray for leaders of your state and nation. Churches are given program outlines for the prayer meetings. Statewide and area prayer gatherings are also conducted. You partner with other organizations to have strategic prayer gatherings for the state, nation, and elected officials.

In addition, you educate individuals through your website, social media, video, and live in person teachings in churches. Your goal is to provide a place of connection and educational tools for Christians to engage in political activism. Your website includes educational materials and blogs. Everywhere you go, you will have voter registrars and you will be registering people to vote on the spot.

You also educate believers on national issues that are central to their belief in the Bible as the inerrant M. You educate Christians in areas where they can be instrumental as in areas of the sanctity of life, the definition of marriage, biblical justice, laws vs. lawlessness, freedom of speech, religious liberty, government and business ethics, human trafficking, fiscal responsibility in government budgeting, defense, borders and immigration, U.S. and Israel relations.

To further your mission, you conduct educational activities including a month-long political activism course. The thrust of the course is to create onramps of practical education and mentorships for people to engage in political activism with a basis in a biblical/Christian value system. Topics include instructing individuals on becoming a citizen lobbyist, working with elected officials and candidates, discerning between the lesser of two evils, keeping the Christian soul right when working on politics, practical steps and pitfalls in political activism, how to work with an interest group focused on an area that you are interested in including the sanctity of life and fiscal responsibility, how to use mentoring to encourage Christians to engage in political activism. You will establish key leadership positions in each Congressional district across the state, so ordinary Christians can learn through action.

You educate individuals on how to choose between imperfect candidates as well as instruct individuals that parties matter. They should look at the party they represent and the core beliefs and values of that party. They should look at what the candidate says about the issues and see if their beliefs align with the Bible. Individuals should know the Bible, vote the Bible and vote on values.

Your president has several blogs on your website. A blog describing how to choose between candidates lists considerations that can be used to help make a decision when voting. For example, concerning the topic of partisan political races the blog indicates that party platforms should be looked at to see which candidate is most aligned with Christian/biblical values. The blogs list some of the most important Christian and biblical values as the sanctity of life, biblical marriage, and government and debt.



Initially, you had references to candidates that aligned with the Christian/biblical value system and had created voter guides that reflected the candidates values. You have since removed such references.

You are funded by donations. Your expenses are for salaries, professional fees, website, social media, video educational marketing, software and festival expenses.

You indicated that you do not engage in any substantial political activity and you are not advocating for specific political parties, candidates, or legislation.

#### **Law**

IRC Section 501(c)(3) provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable or educational purposes, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in Section 501(h), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

Treas. Reg. Section 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as “operated exclusively” for one or more exempt purposes only if it engages primarily in activities that accomplish one or more exempt purposes specified in IRC Section 501(c)(3).

Treasury Regulation Section 1.501(c)(3)-1(c)(3)(i) states that an organization is not operated exclusively for one or more exempt purposes if it is an “action” organization.

Treas. Reg. Section 1.501(c)(3)-1(c)(3)(iii) of the regulations defines an “action” organization as an organization that participates or intervenes, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. The term “candidate for public office” is defined as an individual who offers himself, or is proposed by others, as a contestant for an elective public office, whether such office be national, State, or local. The regulations further provide that activities that constitute participation or intervention in a political campaign on behalf of or in opposition to a candidate include, but are not limited to, the publication or distribution of written statements or the making of oral statements on behalf of or in opposition to such a candidate.

Rev. Rul. 2007-41 2007-25 I.R.B., provides 21 examples illustrating the application of facts and circumstances to determine whether a 501(c)(3) organization has participated in a political campaign intervention activity. Situation 16 describes an organization in which the executive director presented a preferred position on a prominent issue that distinguishes candidates before an election and encourages individuals to go to the polls and cast their vote. This situation is political campaign intervention. Situation 19 describes an organization that maintains a web site and posts an unbiased, nonpartisan voter guide that is prepared consistent with the principles discussed in Rev. Rul. 78-248. This situation is not political campaign intervention.

In American Campaign Academy v. Commissioner, 92 T.C. 1053 (1989), the court held that an organization that operated a school to train individuals for careers as political campaign professionals, but that could not establish that it operated on a nonpartisan basis, did not exclusively serve purposes described in IRC 501(c)(3) because it also served private interests more than incidentally. The court found that the organization was created

and funded by persons affiliated with a particular political party and that most of the organization's graduates worked in campaigns for the party's candidates. Consequently, the court concluded that the organization conducted its educational activities with the objective of benefiting the party's candidates and entities. Although the candidates and entities benefited were not organization "insiders," the court stated that the conferral of benefits on disinterested persons who are not members of a charitable class may cause an organization to serve a private interest within the meaning of Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii). The court concluded by stating that even if the political party's candidates and entities did "comprise a charitable class, [the organization] would bear the burden of proving that its activities benefited members of the class in a non-select manner."

### **Application of law**

You are not as described in IRC Section 501(c)(3) because you are not operated exclusively for religious and educational purposes. Specifically, you are engaged in prohibited political campaign invention. You are also operated for substantial nonexempt purposes in contravention to Treas. Reg. Section 1.501(c)(3)-1(c)(1).

You are not described in Treas. Reg. Section 1.501(c)(3)-1(c)(3)(i) in that you spend a substantial amount of time and resources devoted to activities that are typical of an action organization. Treas. Reg. Section 1.501(c)(3)-1(c)(3)(iii) further defines an "action" organization as one that plans to participate and intervene in political campaigns on behalf of or in opposition to candidates for public office. You instruct individuals on issues that are prominent in political campaigns and instruct them in what the Bible says about the issue and how they should vote. These issues include the sanctity of life, the definition of marriage, and biblical justice. These issues generally distinguish candidates and are associated with political party platforms. These facts preclude you from exemption under IRC Section 501(c)(3).

You are similar to Situation 16 in Revenue Ruling 2007-41. Certain aspects are weighed in determining campaign intervention as evidenced within the ruling. While you educate voters on what the bible says about issues, your educational activities are not neutral. The topics typically are affiliated with distinct candidates and specific political party platforms.

You are not similar to Situation 19 in Revenue Ruling 2007-41. Information you present and on your website is not neutral. You instruct individuals on how Christians should use the Bible and vote the Bible.

You are like the organization described in American Campaign Academy, because you are serving the private interests of the D party more than incidentally in contravention to Treas. Reg. Section 1.501(c)(3)-1(d)(1)(ii) as well as serving a substantial nonexempt private purpose. For example, you educate believers on national issues that are central to their belief in the Bible as the inerrant Word of God. Specifically, you educate Christians on what the bible says in areas where they can be instrumental including the areas of sanctity of life, the definition of marriage, biblical justice, freedom of speech, defense, and borders and immigration, U.S. and Israel relations. The bible teachings are typically affiliated with the D party and candidates. This disqualifies you from exemption under IRC Section 501(c)(3).

### **Conclusion**

You do not qualify as an organization described in IRC Section 501(c)(3). You engage in prohibited political campaign intervention. You are also not operated exclusively for one or more exempt purposes within the meaning of Section 501(c)(3), because you operate for a substantial non-exempt private purpose and for the private interests of the D party.



**If you agree**

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

**If you don't agree**

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

**For an officer, director, trustee, or other official who is authorized to sign for the organization:**

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Decision on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

**Where to send your protest**

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service  
EO Determinations Quality Assurance  
Mail Stop 6403  
P.O. Box 2508  
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service  
EO Determinations Quality Assurance  
550 Main Street, Mail Stop 6403  
Cincinnati, OH 45202

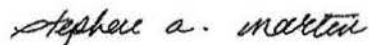
You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get the forms and publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person listed at the top of this letter.

**Contacting the Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or if you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

Sincerely,



Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements