

LINCHPINS OF LIBERTY, *et al.*

V.

UNITED STATES OF AMERICA, *et al.*

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

CIVIL ACTION NO. 1:13-CV-00777-RBW

EXECUTIVE SUMMARY OF  
PLAINTIFFS' SECOND AMENDED COMPLAINT

“In those wretched countries where a man cannot call his tongue his own, he can scarce call anything his own. Whoever would overthrow the liberty of a nation must begin by subduing the freeness of speech.”

Benjamin Franklin

“The facts of this case reflect a course of conduct by a faction of the United States government that would make the Founders weep and which should outrage every American. The Defendants, acting in their official and/or individual capacities, have, based upon their own viewpoints or those of their constituencies or benefactors, obstructed other law abiding citizens from freely associating together and giving voice to their beliefs. This deprivation occurred solely and unconstitutionally based on the perceived beliefs of those citizens whose rights have been deprived.”

Plaintiffs’ Second Amended  
Complaint, Paragraph 76

## I. Overview

On October 18, 2013, Plaintiffs filed their Second Amended Complaint. In this Amended Complaint, the Plaintiffs have:

1. Added additional Defendants Douglas H. Shulman (former Commissioner of the Internal Revenue Service (“IRS”)), William Wilkins (Chief Counsel, IRS), Sarah Hall Ingram (former Commissioner, Tax Exempt/Government Entities Division), Joseph Grant (Commissioner, Tax

Exempt/Government Entities Division), Michael Seto (Acting Manager, Exempt Organizations Technical Unit), Nikole Flax (Senior Technical Advisor, Exempt Organization Division) and Judith E. Kindell (Senior Technical Advisor, Exempt Organization Division).

2. Placed in chronological context their applications to the IRS for the exempt status with:
  - (a) the onslaught by the White House, Congressional Democrats and the liberal media to castigate Plaintiffs and similar conservative organizations for daring to express opposing viewpoints; and
  - (b) the IRS's systematic harassment of and discrimination against Plaintiffs and similar conservative organizations.
3. Added an additional claim for violation of the Administrative Procedure Act (new Count V, pp. 68-70)

## II. Why This Amended Complaint is Important

1. This Amended Complaint is important because it places in context the Plaintiffs' efforts to exercise their First Amendment rights in the face of the hostility and obstruction of those in the government who disagree with Plaintiffs' views.
2. The Amended Complaint contains a chronology that shows:
  - (a) Plaintiffs followed the requirements for obtaining tax exempt status;
  - (b) The White House, Congressional Democrats and the liberal media incessantly criticized the IRS for allowing

conservative groups to exercise First Amendment rights as tax exempt organizations and demanding that for those groups, the IRS should adopt a more rigorous standard than applied to, for example, the Barack H. Obama Foundation. (See Paragraphs 271-297).

- (c) IRS employees, including political appointees to the IRS, eager to please their benefactors or kindred spirits, forced the Plaintiffs' applications into a Byzantine process, harassed them and systematically deprived them of their right to engage in constitutionally protected speech.

### III. The Story

The highlights of the story Plaintiffs tell are organized as follows, with corresponding page numbers and paragraphs.

- “The Rise of the Tea Party and Other Conservative Groups” - pps. 22-25, Paragraphs 78-91.
- “The Start of the Campaign to Silence Plaintiffs and Other Conservative Groups” - pp. 25-29, Paragraphs 92-124.
- “The President Joins the Campaign” - pp. 29-31, Paragraphs 125-133.
- “More Congressional Democrats Join The Campaign” - pps. 31-33, Paragraphs 134-148.
- “Defendants [William] Wilkins and [Lois] Lerner Join the Campaign” - pps. 33-35, Paragraphs 149-160.

- “The Gift Tax Attempt at Stifling Conservative Speech” - pps 35-36, Paragraphs 161-168.
- “Even More Democrats Join the Campaign” - pps. 38-41, Paragraphs 177-201.
- “Still More Democrats Join the Campaign” - pps. 42-51, Paragraphs 202-270.
- “The Different Treatment Given to Liberal Groups” - pp. 51-52, Paragraphs 271-273.

#### IV. Conclusion

The Plaintiffs’ Second Amended Complaint tells a compelling story of how the IRS engaged in inappropriate and disparate treatment of conservative-oriented applicants for tax-exempt status. The Plaintiffs look forward to the Defendants’ response to this Second Amended Complaint. We will continue our efforts to hold the Defendants accountable for their illegal actions and call upon the federal courts to invoke the rule of law for justice to prevail.