

STATEMENT ON IRS ACTIVITIES

It is difficult to conceive of a more serious threat to the First Amendment of the Constitution of the United States than the federal government using its awesome power to target individuals and organizations solely because of their political beliefs. Based on recent news reports and admissions by Internal Revenue Service (IRS) personnel, however, we are gravely concerned that the IRS has done just that. Indeed, we have been shocked to learn in recent days that the IRS wrongly considered applicants' political views when weighing applications for certain categories of tax exempt status. According to the recently released inspection report by the Treasury Department's Inspector General for Tax Administration (TIGTA), beginning around March 2010, the IRS applied special scrutiny to applications from politically conservative groups with "Tea Party" or "Patriot" in their names. For example, these groups were asked to provide lists of donors or answer burdensome, intrusive, and inappropriate questions about their work. As described in the TIGTA report, the IRS, in an attempt to avoid what appeared to be a right wing witch hunt, broadened that special scrutiny to organizations teaching about the U.S. Constitution and Bill of Rights and those advocating expansion or limitation of governmental activities. This broader definition was by its terms outlandishly overbroad.

We strongly condemn these alleged constitutional violations and urge Congress to conduct vigorous oversight to determine the full scope of the misconduct. We are encouraged that several congressional leaders from both political parties have already announced their intention to hold hearings to investigate the IRS's actions. Further, we welcome President Obama's condemnation of the alleged misconduct, as well as his statement yesterday that the administration will act promptly to adopt the TIGTA recommendations. We agree that the Attorney General's order of an investigation into such "outrageous and unacceptable" behavior is entirely appropriate under the circumstances, and we urge the president and his administration to cooperate fully with any and all investigations. The recently completed TIGTA audit should be considered only a first step to understanding how and why such condemnable political considerations seeped into the deliberative process. Ultimately, however, no internal review will be sufficient to erase doubts about the alleged misconduct, especially in light of the report that senior IRS officials were aware of the political targeting a full two years ago and remained silent, and, in some cases, denied it. To that end, we urge the Secretary of the Treasury and the IRS Oversight Board to conduct a complete and thorough review of all relevant IRS offices and senior IRS officials to find out when such actions began, who authorized or knew of such actions, and whether they were revealed to Congress and other officials when they made inquiries.

There are many valid bases on which to evaluate applications for tax-exempt status, but despite the claims of IRS officials that they relied on good faith reasons for singling out certain organizations for more particularized scrutiny, the political views and beliefs of the applicants should play absolutely no role in the review process. We know that the vast majority of the IRS's more than 100,000 employees are dedicated public servants who are charged with the responsibility for administering our nation's complicated tax laws, and we hope that the president's recent statements and actions will help to restore confidence in this important agency. So that failures like those that have been unearthed in the past few days are not repeated, we

urge Congress and the Administration to work together to develop content neutral standards that can be fairly and effectively administered by the IRS.

This is not a partisan or political issue, as the political diversity of the signers of this statement demonstrates. It is imperative that the IRS, one of the most powerful of our government's agencies, with access to the most sensitive of information, respects the rights of all organizations, including those some might consider unimportant or politically or otherwise unpopular. The chilling effect on the First Amendment rights of public policy advocacy groups who fear government retaliation when applying for tax-exempt status cannot be overstated.

Signatories as of May 20, 2013

ACLU

American Booksellers Foundation for Free Expression

American Library Association

Americans for Tax Reform

Bill of Rights Defense Committee

Bob Barr, Former U.S. Representative (R-GA)

Center for Financial Privacy and Human Rights

The Constitution Project

David Keene, Former President, National Rifle Association, Former Chairman of the American Conservative Union, Board Member, The Constitution Project

Defending Dissent Foundation

Equal Justice Alliance

iSolon.org

John W. Whitehead, Founder, The Rutherford Institute

Liberty Coalition

National Freedom of Information Coalition

National Whistleblower Center

Republican Liberty Caucus

Tea Party Express