



July 22, 2014

IRS FOIA Request  
HQ FOIA  
Stop 211  
2980 Brandywine Road  
Chamblee, GA 30341  
*Via U.S. Mail*

*RE: FOIA Request Relating to New Procedures for Auditing Churches*

Dear Sir/Madam:

This is a “FOIA Request” made pursuant to the Freedom of Information Act (“FOIA”), codified at 5 U.S.C. § 552, *et seq.*

**I. Background Information**

On July 17, 2014, Freedom From Religion Foundation (FFRF) issued a press release (attached) announcing that it had reach a settlement agreement with the IRS in the *FFRF v. Koskinen* case. FFRF announced that the IRS had put in place “protocol to enforce its own anti-electioneering provisions” and had “adopted procedures for reviewing, evaluating and determining whether to initiate church investigations.”

**II. FOIA Request**

On behalf of Alliance Defending Freedom, we hereby request the following documents and records:

1. All documents related to any existing, proposed, new, or adopted procedures for church tax inquiries or examinations from January 2009 to the present.
2. All documents related to proposed or adopted changes to Treasury Regulation §301.7611-1 from January 2009 to the present.
3. All documents related to new IRS policies or procedures referenced in FFRF’s July 17, 2014 press release.

For purposes of this FOIA Request, “documents” includes correspondence, memoranda, statements, e-mails, text messages, letters, calendar or diary logs, facsimile logs, telephone records, call sheets, tape recordings, notes, and other documents and things that refer or relate to the foregoing matter in any way. Alliance Defending Freedom asks that all responsive records to

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its three requests (above) be produced in response to this FOIA Request. We do not wish to inspect the documents first.

If any responsive record or portion thereof is claimed to be exempt from production under FOIA, sufficient identifying information (with respect to each allegedly exempt record or portion thereof) must be provided to allow the assessment of the propriety of the claimed exemption. *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), *cert denied*, 415 U.S. 977 (1974). Additionally, any reasonably segregable portion of a responsive record must be provided after redaction of any allegedly exempt material, as the law requires. 5 U.S.C. § 552(b).

Alliance Defending Freedom is a 501(c)(3) tax-exempt organization. I am an attorney employed by Alliance Defending Freedom. We are willing to pay fees up to the amount of \$100.00. If the fees will exceed this amount, please inform me before fees are incurred.

Please mail a copy of these records to me at Alliance Defending Freedom, 15100 N. 90th Street, Scottsdale, Arizona 85260 or email an electronic version of these records to me at [estanley@alliancedefendingfreedom.org](mailto:estanley@alliancedefendingfreedom.org). If you elect to charge a fee please enclose an invoice with your response.

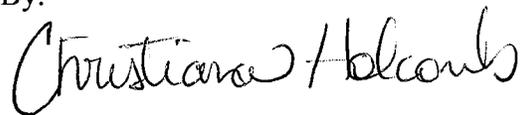
If you are not the proper department to handle this FOIA request, please forward my request to the proper department and notify me by telephone at the number listed below.

Thank you for your consideration and assistance.

Sincerely,

ALLIANCE DEFENDING FREEDOM

By:



Erik W. Stanley  
Christiana M. Holcomb  
15100 N. 9th Street  
Scottsdale, Arizona 85260  
480-444-0020 (Office)  
480-444-0028 (Fax)  
[estanley@alliancedefendingfreedom.org](mailto:estanley@alliancedefendingfreedom.org)  
[cholcomb@alliancedefendingfreedom.org](mailto:cholcomb@alliancedefendingfreedom.org)

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July 17, 2014

The Freedom From Religion Foundation and the Internal Revenue Service reached an agreement today (July 17) that resolves for the time being an ongoing federal lawsuit over non-enforcement of restrictions on political activity by tax-exempt religious organizations and churches.

"This is a victory, and we're pleased with this development in which the IRS has proved to our satisfaction that it now has in place a protocol to enforce its own anti-electioneering provisions," said FFRF Co-President Annie Laurie Gaylor.

"Of course, we have the complication of a moratorium currently in place on any IRS investigations of any tax-exempt entities, church or otherwise, due to the congressional probe of the IRS. FFRF could refile the suit if anti-electioneering provisions are not enforced in the future against rogue political churches."

FFRF filed suit against the IRS shortly after the presidential election in 2012, based on the agency's reported enforcement moratorium, as evidenced by open and notorious politicking by churches. Pulpit Freedom Sunday, in fact, has become an annual occasion for churches to violate the law with impunity. The IRS, meanwhile, admittedly was not enforcing the restrictions against churches. A prior lawsuit in 2009 required the IRS to designate an appropriate high-ranking official to initiate church tax examinations, but it had apparently failed to do so.

The IRS has now resolved the signature authority issue necessary to initiate church examinations. The IRS also has adopted procedures for reviewing, evaluating and determining whether to initiate church investigations. While the IRS retains "prosecutorial" discretion with regard to any individual case, the IRS no longer has a blanket policy or practice of non-enforcement of political activity restrictions as to churches.

In addition to FFRF's lawsuit, IRS enforcement procedures with respect to political activity by tax-exempt organizations have been the subject of intense scrutiny by Congress. As a result, the IRS is reviewing and implementing safeguards to ensure evenhanded enforcement across the board with respect to all tax exempt organizations.

Until that process is completed, the IRS has suspended all examinations of tax-exempt organizations for alleged political activities. The current suspension, however, is not limited to church tax inquiries.

Until the IRS has satisfied congressional overseers that objective procedures are firmly in place with regard to political activities by all tax-exempt organizations, the judge in FFRF's pending suit would not currently be able to order any immediate or effective relief.

As a result, FFRF has reached a point where no further immediate changes realistically can be accomplished through continued litigation. The dismissal of the pending action, however, is expected to be without prejudice, which means that further legal action by FFRF to enforce anti-electioneering provisions is not precluded in the future if necessary.

*The Freedom From Religion Foundation, based in Madison, Wis., a 501(c)(3) nonprofit educational charity, is the nation's largest association of freethinkers (atheists, agnostics), and has been working since 1978 to keep religion and government*

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separate.

FFRF, IRS settle suit over church politicking - Freedom From Religion Foundation



FFRF is a non-profit, educational organization. All dues and donations are deductible for income-tax purposes.



FFRF has received a 4 star rating from Charity Navigator

[FFRF privacy statement](#)

FFRF is a member of Atheist Alliance International.  
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