Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Friday, February 05, 2010 11:25 AM
To: Kennedy, Kevin - GAB
Subject: Your Call

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Thanks--I was thinking the same thing--guess I'd have had to stay at your house! My luck would be that I got stuck at the Chicago airport. Am leaving now to beat the snow. Enjoy and pray we don't lose power!

Lois G. Lerner
Director, Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, May 24, 2010 11:12 AM
To: Kennedy, Kevin - GAB
Subject: FW: Trip next week

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Lois G. Lerner
Director, Exempt Organizations

From: Douglas Akaisha
Sent: Monday, May 24, 2010 11:59 AM
To: Lerner Lois G
Subject: RE: Trip next week

The Palmer House Hilton
17 East Monroe Street
Chicago, IL 60603
312-726-7500

Confirmation # 3393003842

From: Lerner Lois G
Sent: Monday, May 24, 2010 11:57 AM
To: Douglas Akaisha
Subject: Trip next week

Can you send me hotel address for Chicago please

Lois G. Lerner
Director, Exempt Organizations

Kennedy, Kevin - GAB

From: Smithson, Charlie [IECD] <CHARLIE.SMITHSON@iowa.gov>
Sent: Wednesday, June 02, 2010 11:57 AM
To: lois.g.lerner@irs.gov; Kennedy, Kevin - GAB
Subject: FW: [EL] 501(c)(4) v 527

Do either of you still have this power point that I could access? Thank you.

Charlie Smithson
Director & Legal Counsel
Iowa Ethics & Campaign Disclosure Board
510 E. 12th Street, Suite 1A
Des Moines, Iowa 50319
(515) 281-3489
(515) 281-4073 (fax)
www.iowa.gov/ethics
http://twitter.com/ethicsbdcharlie

From: Eric Hallstrom [mailto:eric.hallstrom@gmail.com]
Sent: Wednesday, June 02, 2010 11:54 AM
To: Smithson, Charlie [IECD]
Subject: Fwd: [EL] 501(c)(4) v 527

Mr. Smithson:

I received a very useful power point (with handy chart) at the last COGEL conference from Louis Lerner at the IRS.

lois.g.lerner@irs.gov

It was actually forwarded to me by a Kevin Kennedy from Wisconsin (Kevin.Kennedy@Wisconsin.gov).

I work at the FEC for Vice Chair Bauerly (and I'm an Iowa law grad). If you can't get the power point from either Kevin or Louis, I'll see if I can find my copy and forward it to you.

Cheers,
Eric Hallstrom

On Wed, Jun 2, 2010 at 12:31 PM, Smithson, Charlie [IECD] <CHARLIE.SMITHSON@iowa.gov> wrote:

Can anyone point me to a useful document that as much as possible contains concise/plain on a 501(c)(4) organization versus a 527 committee? Preferably something that I could post on my Web site and could send to people to coach them up instead of taking my time trying to explain it to them.

Thank you all.

Charlie Smithson

Director & Legal Counsel

Iowa Ethics & Campaign Disclosure Board

510 E. 12th Street, Suite 1A

Des Moines, Iowa 50319

(515) 281-3489

(515) 281-4073 (fax)

www.iowa.gov/ethics

http://twitter.com/ethicsbdcharlie

election-law mailing list
election-law@mailman.lls.edu
http://mailman.lls.edu/mailman/listinfo/election-law

--
Eric Hallstrom
(202) 486-2441

Kennedy, Kevin - GAB

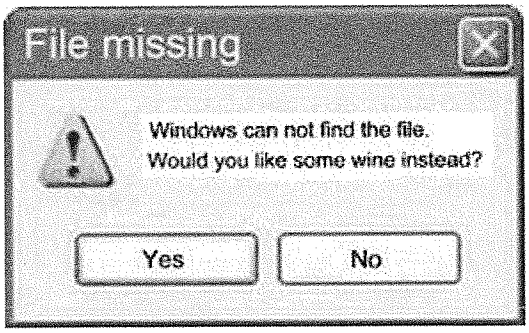
From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, June 14, 2010 6:32 PM
To: Kennedy, Kevin - GAB
Subject: FW: Cracked me u

Follow Up Flag: Follow up
Flag Status: Flagged

Lois G. Lerner
Director, Exempt Organizations

From: Lerner,Leslie R. [mailto:LLERNER@travelers.com]
Sent: Monday, June 14, 2010 3:13 PM
To: Lerner Lois G; Garrabrant,Donna L; Havens,Dorothy Anne; Taylor,Donna L; Kopp,Kathy; 'Chris Buck'; Kruse,Judith A; Herche,Kimberly A; Clarke,Juliet P; Moccio,John J; Best,Gaston; Stevenson,James R; 'Terry Novy'; 'hersheya@aol.com'; 'Nancy Walz'; 'KernsN'; 'Gosselin, Nikki'; 'ruth clifford'; 'Ruth Rossini'; 'Traczyk, Julie'
Subject: Cracked me u

Now, finally, a computer error message I can understand



==========
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Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, June 15, 2010 11:53 AM
To: Kennedy, Kevin - GAB
Subject: RE: c4 rev rule

Follow Up Flag: Follow up
Flag Status: Flagged

Kindell

Lois G. Lerner
Director, Exempt Organizations

From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@Wisconsin.gov]
Sent: Tuesday, June 15, 2010 10:56 AM
To: Lerner Lois G
Subject: Re: c4 rev rule

Lois

Thank you. What is Judy"s last name?

Enjoy Italy!

Kevin

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
To: Kennedy, Kevin - GAB
Sent: Tue Jun 15 08:43:57 2010
Subject: FW: c4 rev rule

Link to rev.rule below. Judy's number is 202 283-8964. Good luck!

Lois G. Lerner
Director, Exempt Organizations

From: Fish David L
Sent: Monday, June 14, 2010 8:41 PM
To: Lerner Lois G; Miller Thomas J; Kindell Judith E

Cc: Choi Robert S; Letourneau Diane L
Subject: RE: c4 rev rule

http://www.irs.gov/pub/irs-tege/rr2004_6.pdf

From: Lerner Lois G
Sent: Monday, June 14, 2010 7:37 PM
To: Miller Thomas J; Fish David L; Kindell Judith E
Cc: Choi Robert S; Letourneau Diane L
Subject: c4 rev rule
Importance: High

Does anyone know the number of the c4 rev.rule we did a few years back on what is political intervention? A friend of mine who works for a state government says his legislature is trying to tighten up on political spending and wants c4s that put out communications within 60 days of an election to report them. the c4s are arguing that because the state is characterizing them as "political" they will get in trouble with the IRS even though they don't think it is "political." I explained that what we are talking about is campaign intervention rather than political activity. His question was who decides if it is intervention and I said the IRS. So, he wanted our regs on what is intervention---ha-ha! I suggested I'd send the rev. rule, which might help. Judy, I'm also giving him your name and number, so he can call you with a million questions when you return!

Lois G. Lerner
Director, Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, June 15, 2010 8:44 AM
To: Kennedy, Kevin - GAB
Subject: FW: c4 rev rule

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Link to rev.rule below. Judy's number is 202 283-8964. Good luck!

Lois G. Lerner
Director, Exempt Organizations

From: Fish David L
Sent: Monday, June 14, 2010 8:41 PM
To: Lerner Lois G; Miller Thomas J; Kindell Judith E
Cc: Choi Robert S; Letourneau Diane L
Subject: RE: c4 rev rule

http://www.irs.gov/pub/irs-tege/rr2004_6.pdf

From: Lerner Lois G
Sent: Monday, June 14, 2010 7:37 PM
To: Miller Thomas J; Fish David L; Kindell Judith E
Cc: Choi Robert S; Letourneau Diane L
Subject: c4 rev rule
Importance: High

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Lois G. Lerner
Director, Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, June 30, 2010 6:05 PM
To: Kennedy, Kevin - GAB
Subject: FW: Fwd: This Year's Sand Castles

Follow Up Flag: Follow up
Flag Status: Flagged

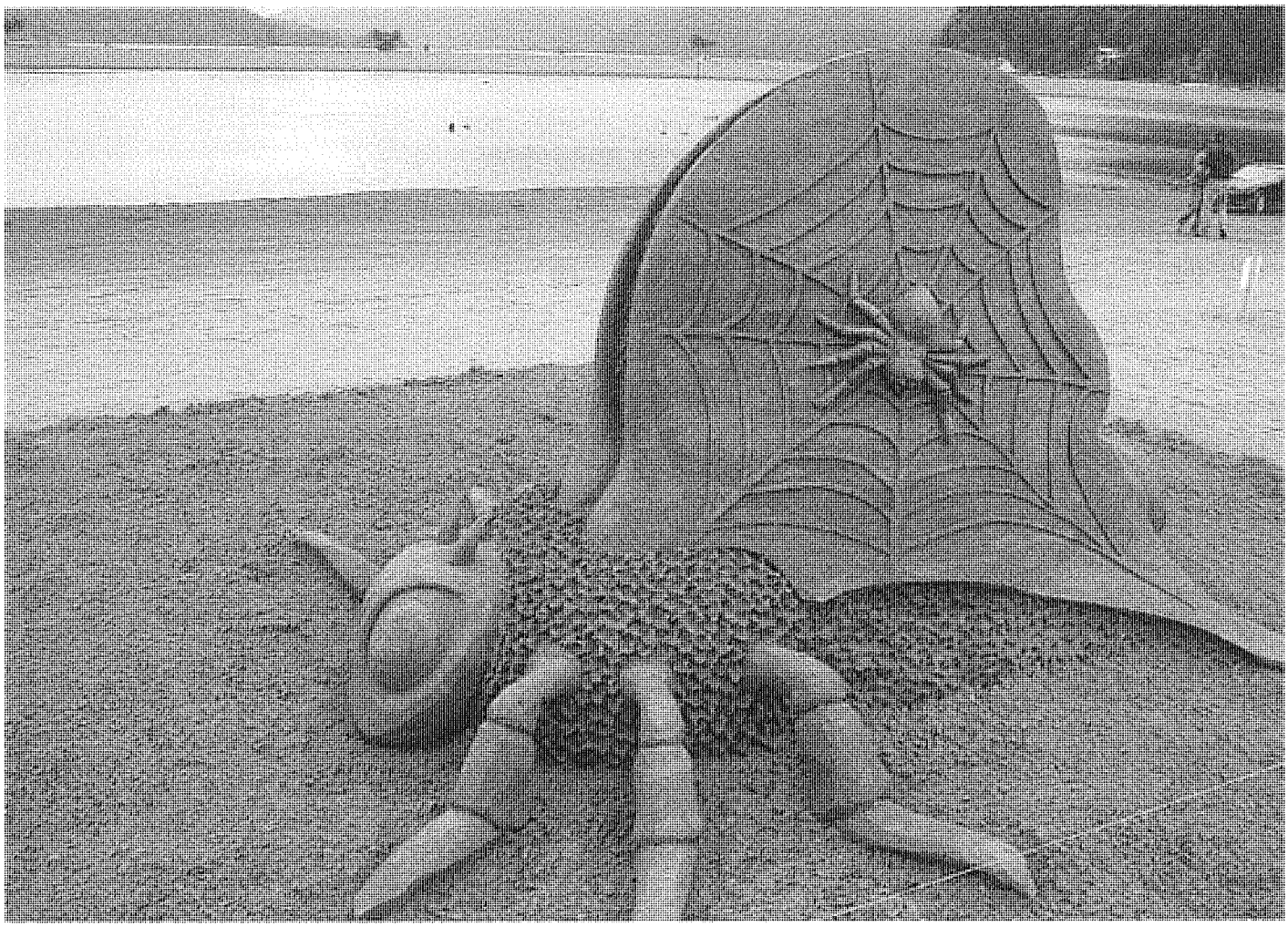
AMAZING!

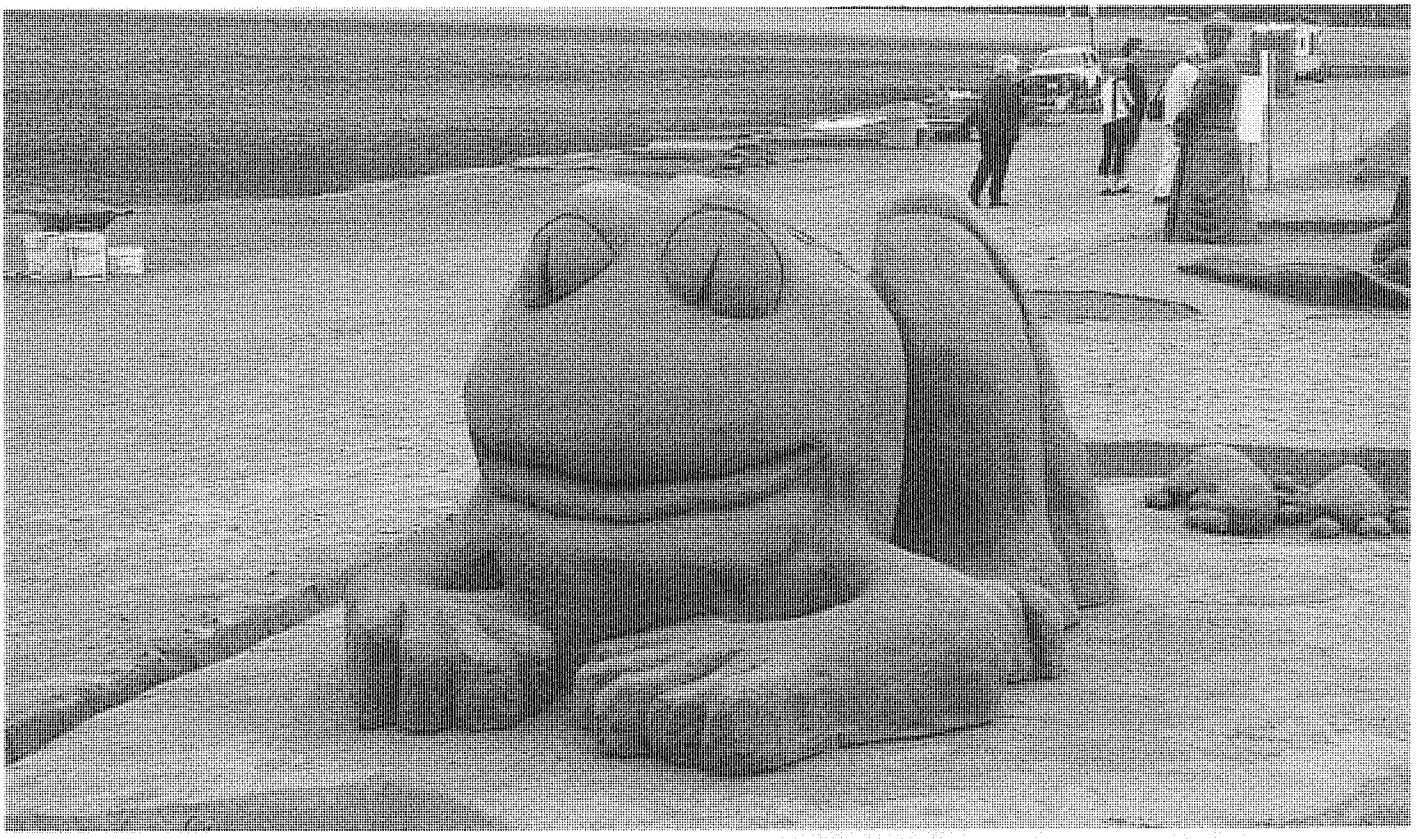
Lois G. Lerner
Director, Exempt Organizations

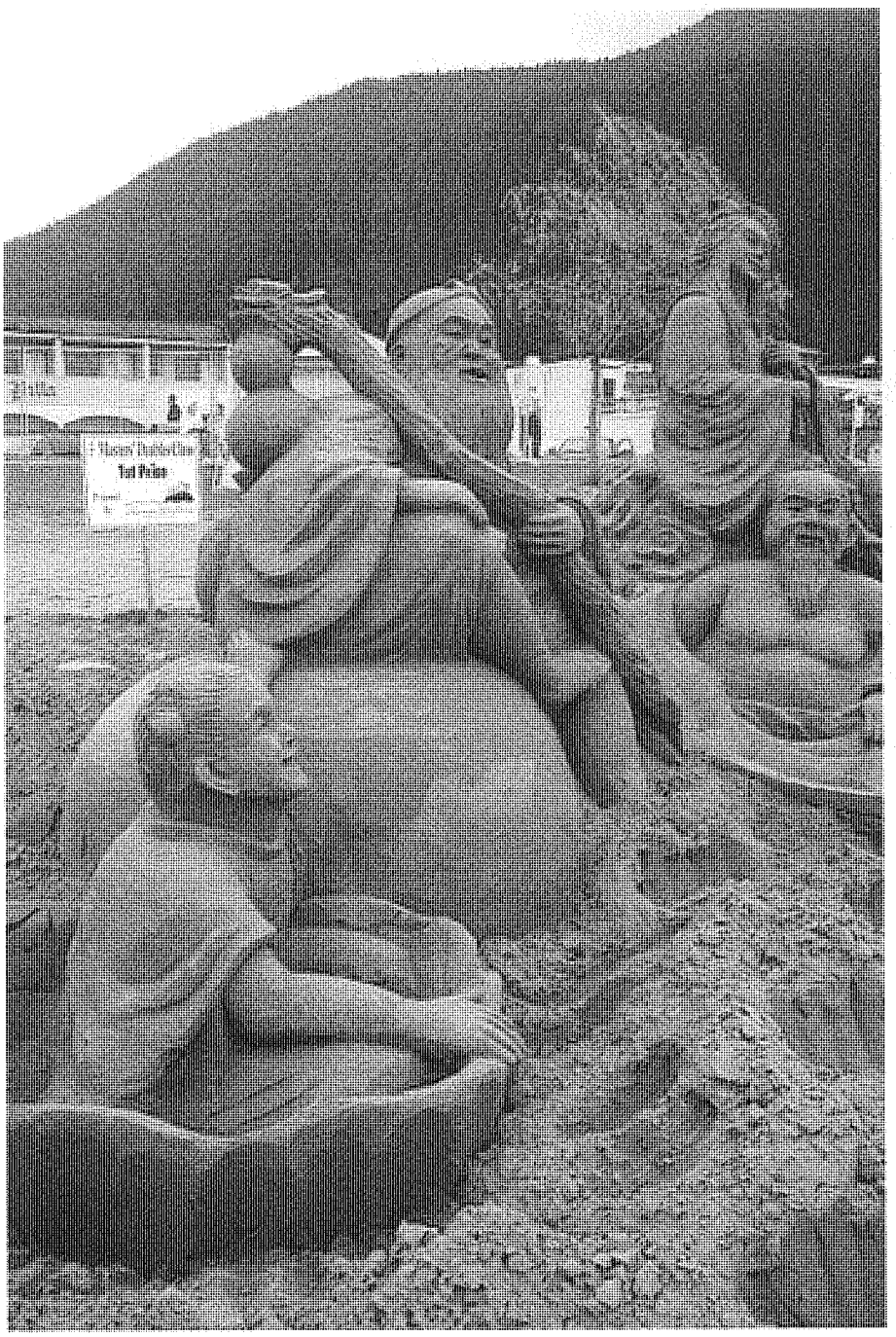
From: Urban Joseph J
Sent: Monday, June 28, 2010 2:51 PM
To: Miller Thomas J; Lerner Lois G
Subject: FW: Fwd: This Year's Sand Castles

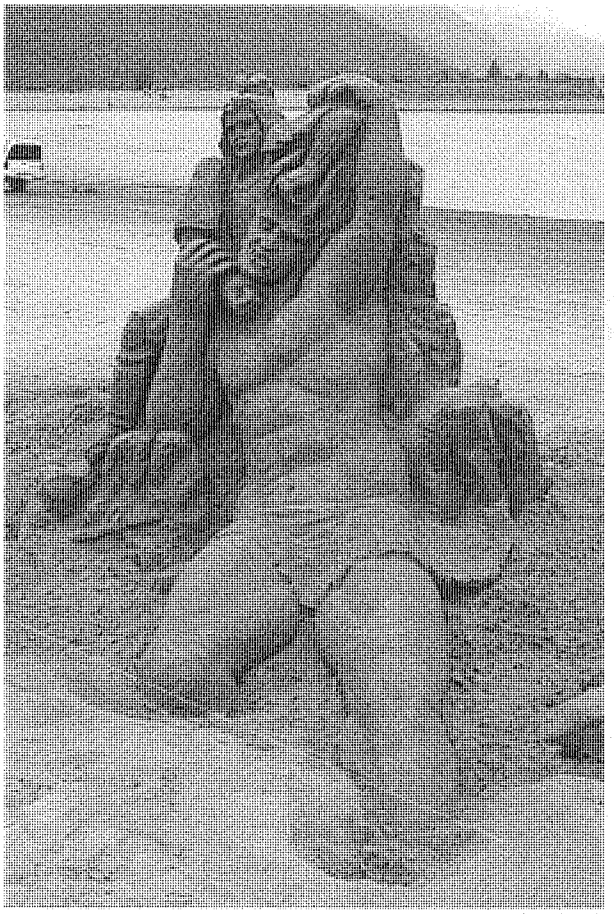
:

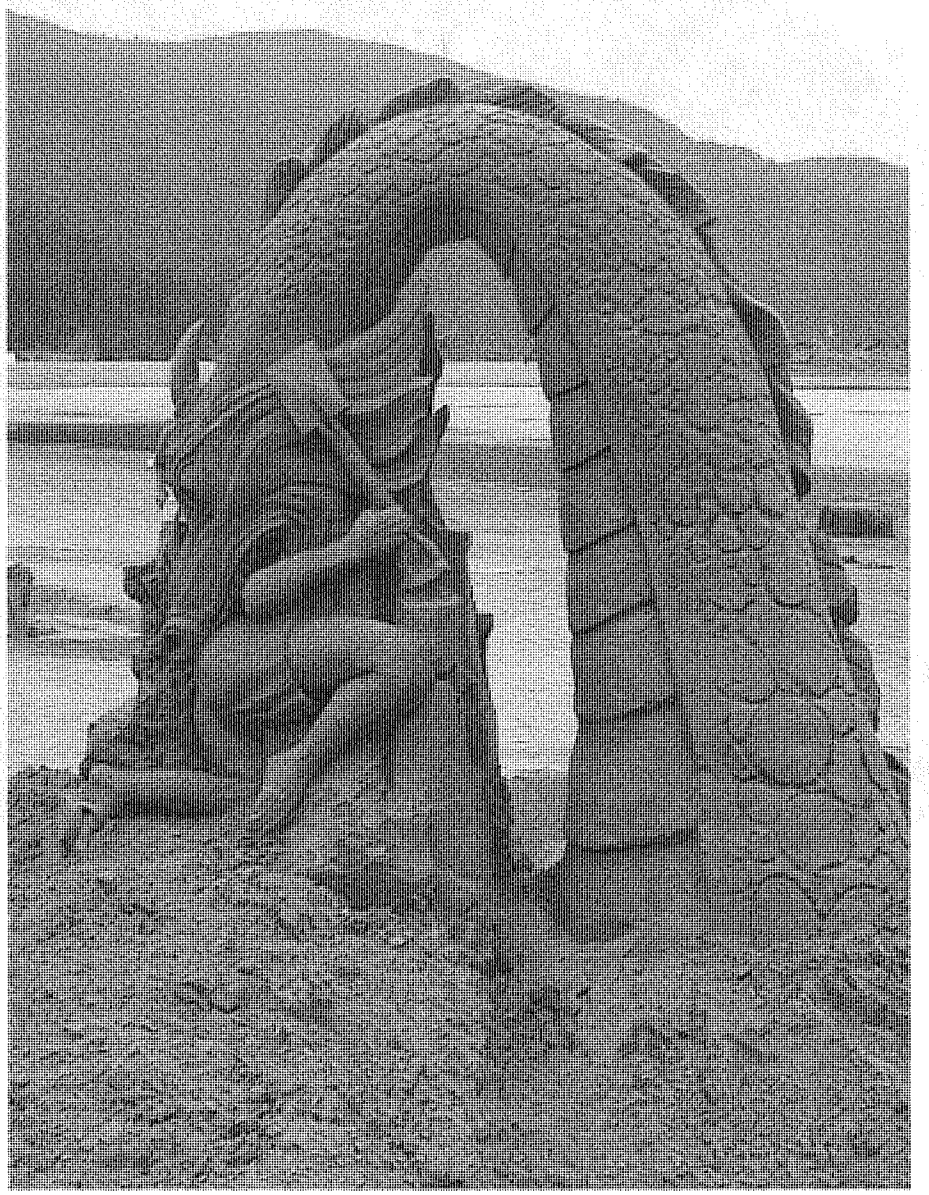
This year's sand castles competition in Oregon

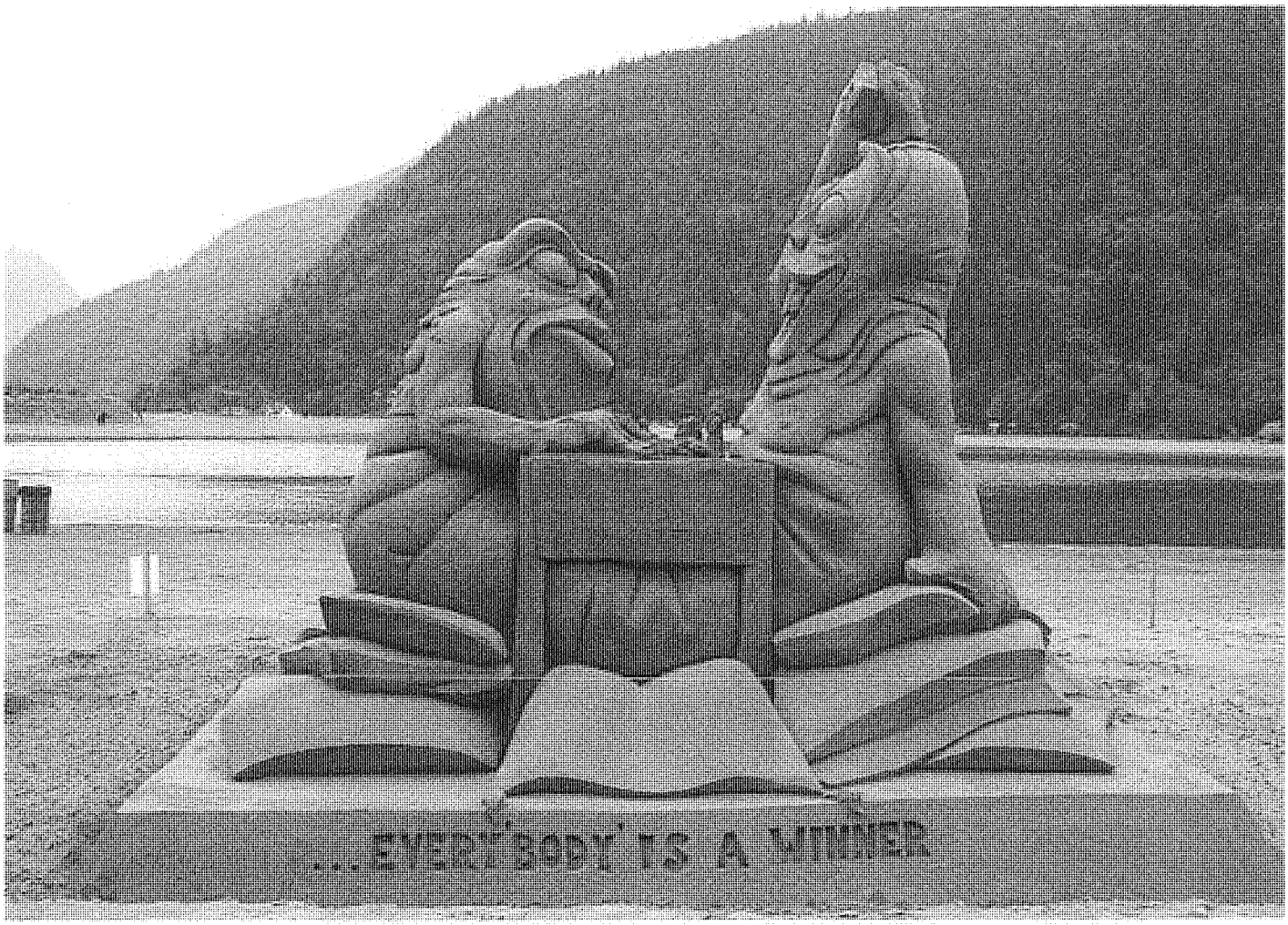


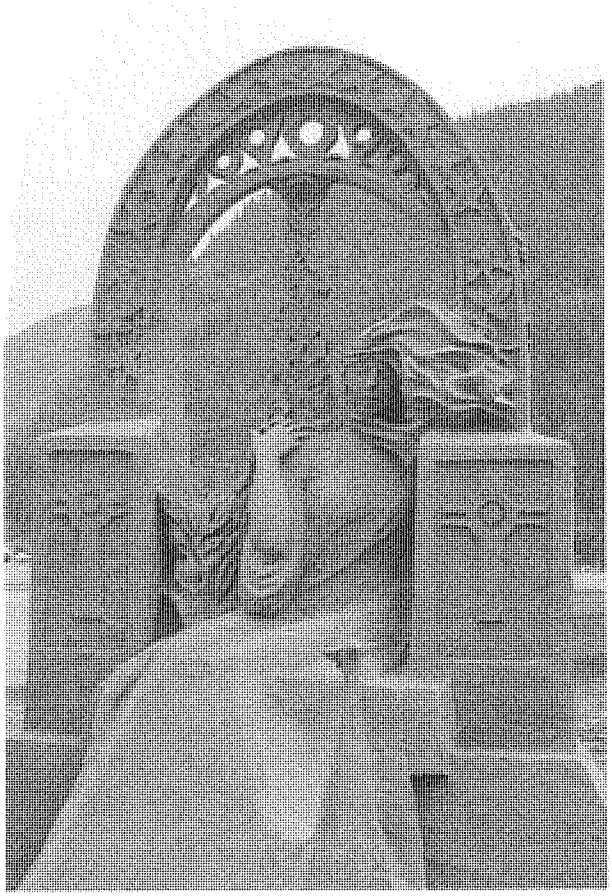


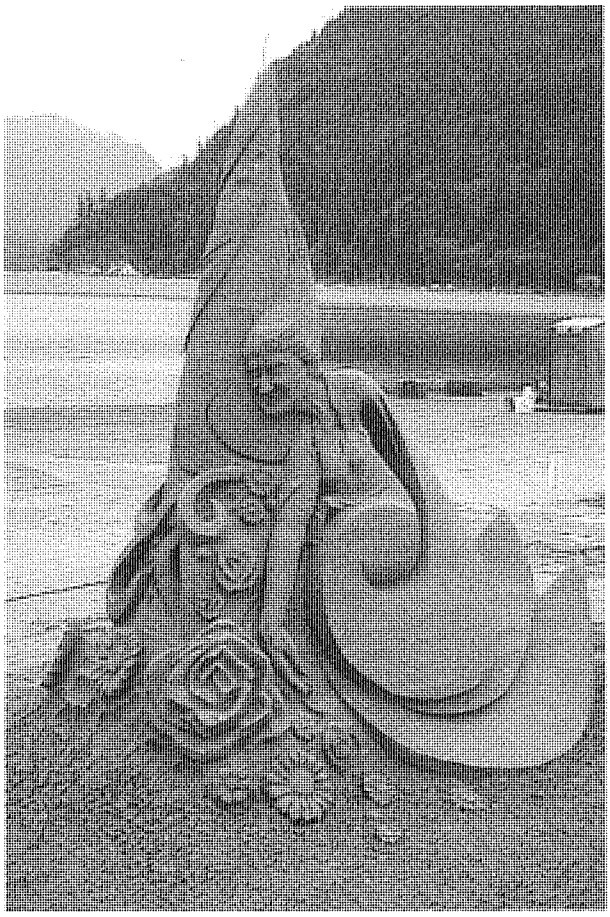


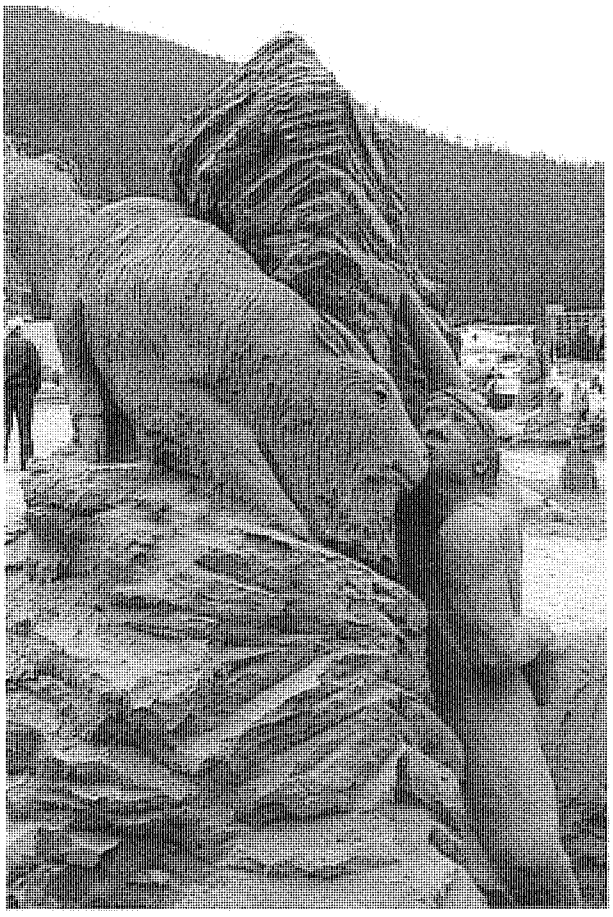


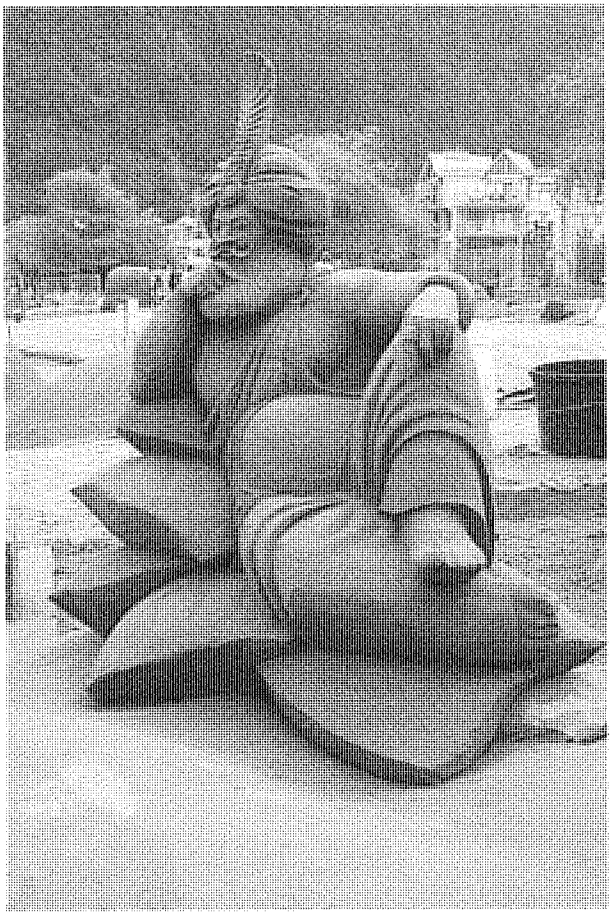


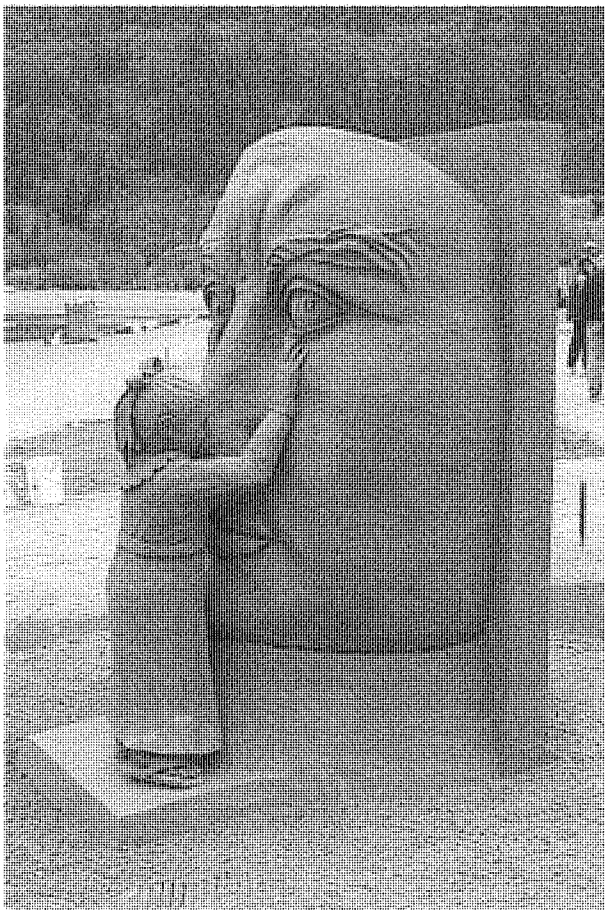

EVERYBODY IS A WINNER

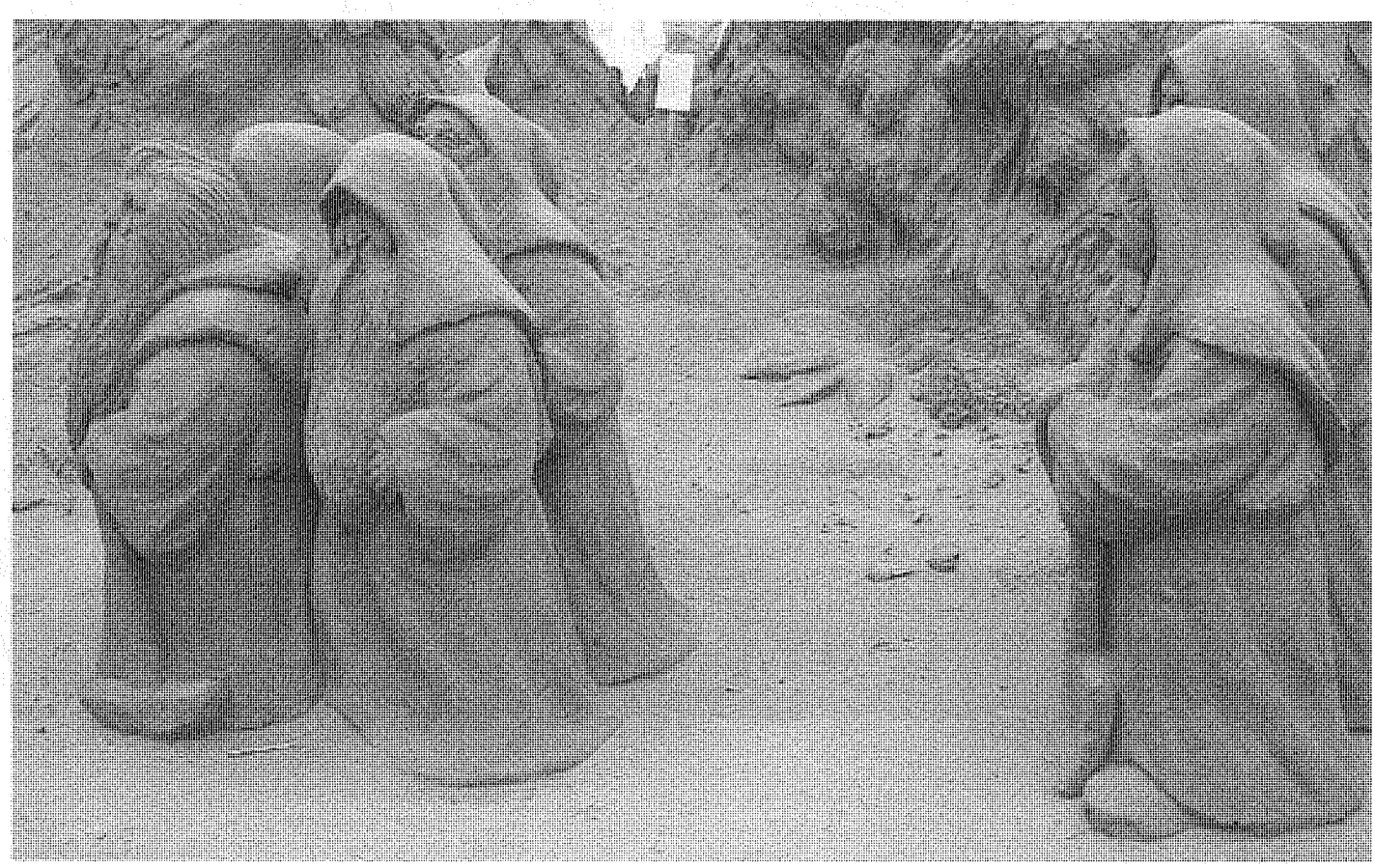


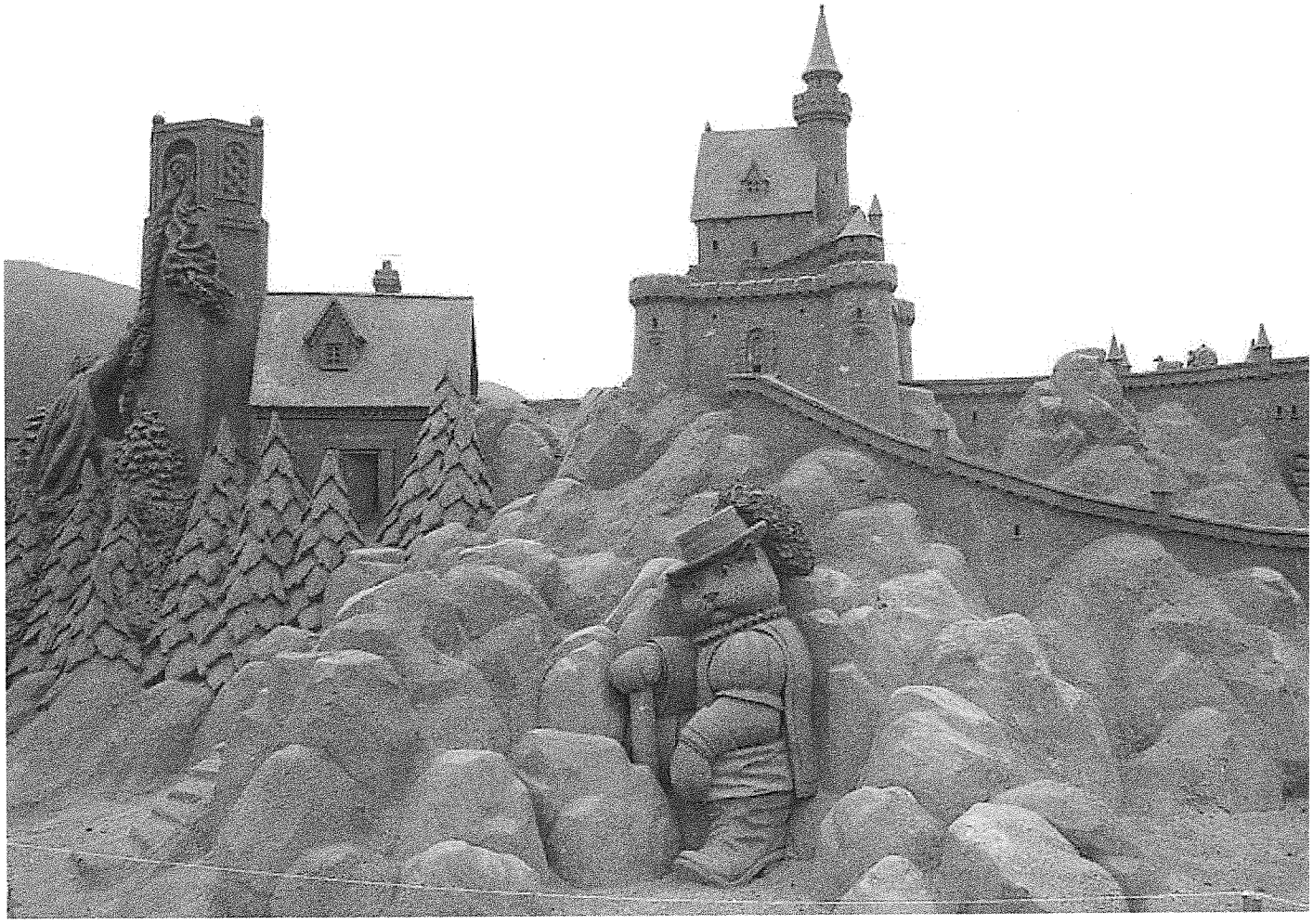












Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Friday, July 30, 2010 4:15 PM
To: leslie.R.Lerner@Travelers.com; avannah; Kennedy, Kevin - GAB
Subject: FW: WHEN SOMEONE STEALS YR KODAK MOMENT
Attachments: Fwd: WHEN SOMEONE STEALS YR KODAK MOMENT

Sometimes it's just too absurd.

Lois G. Lerner
Director, Exempt Organizations

From: MIDGENJAKE@aol.com [mailto:MIDGENJAKE@aol.com]
Sent: Friday, July 30, 2010 2:29 PM
To: Lerner Lois G
Subject: Fwd: WHEN SOMEONE STEALS YR KODAK MOMENT

Kennedy, Kevin - GAB

From: bearcatkrg@comcast.net
Sent: Friday, July 30, 2010 1:03 PM
To: gill, kevin
Subject: Fwd: WHEN SOMEONE STEALS YR KODAK MOMENT

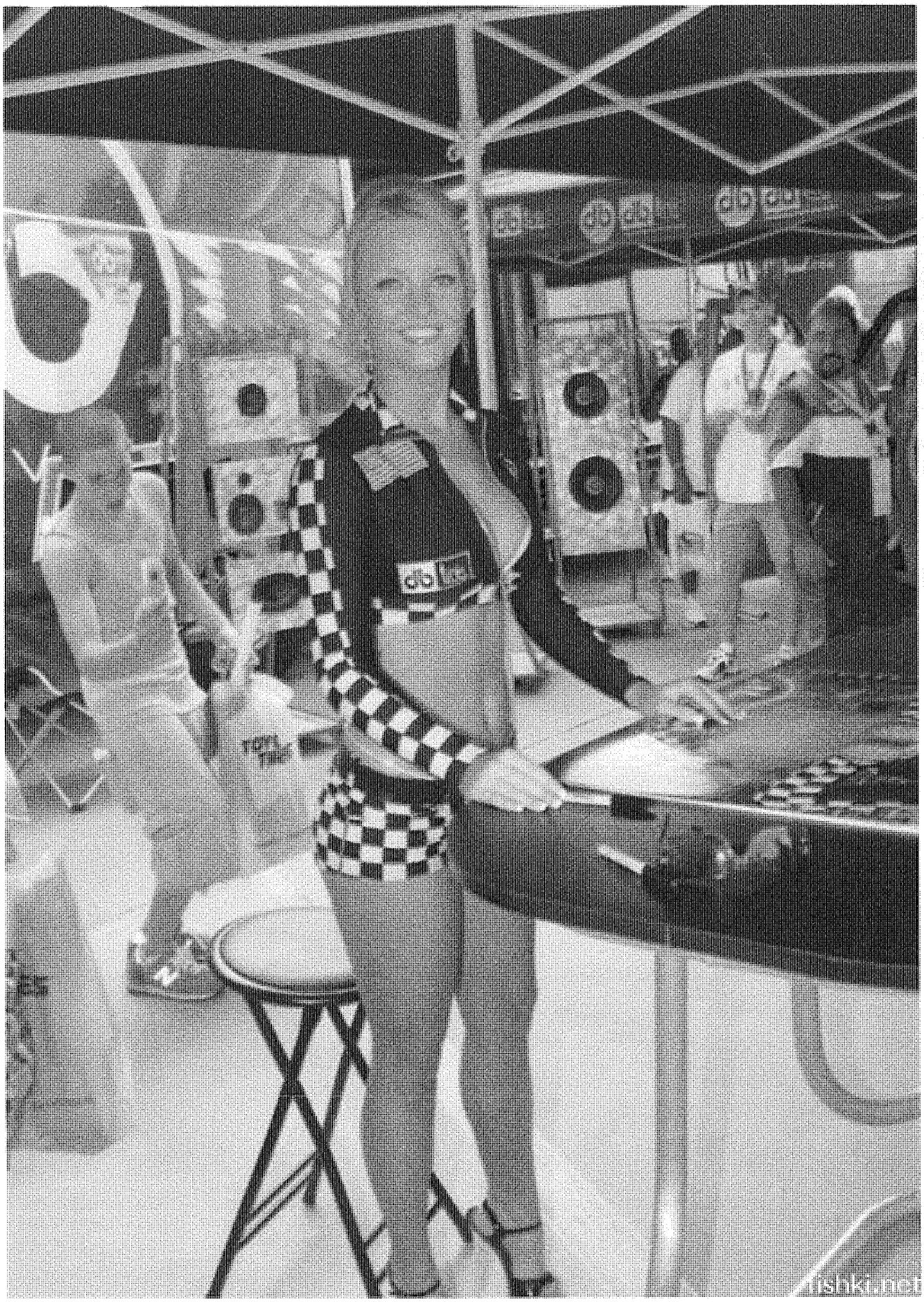
For all the photogs in the group.

Kevin

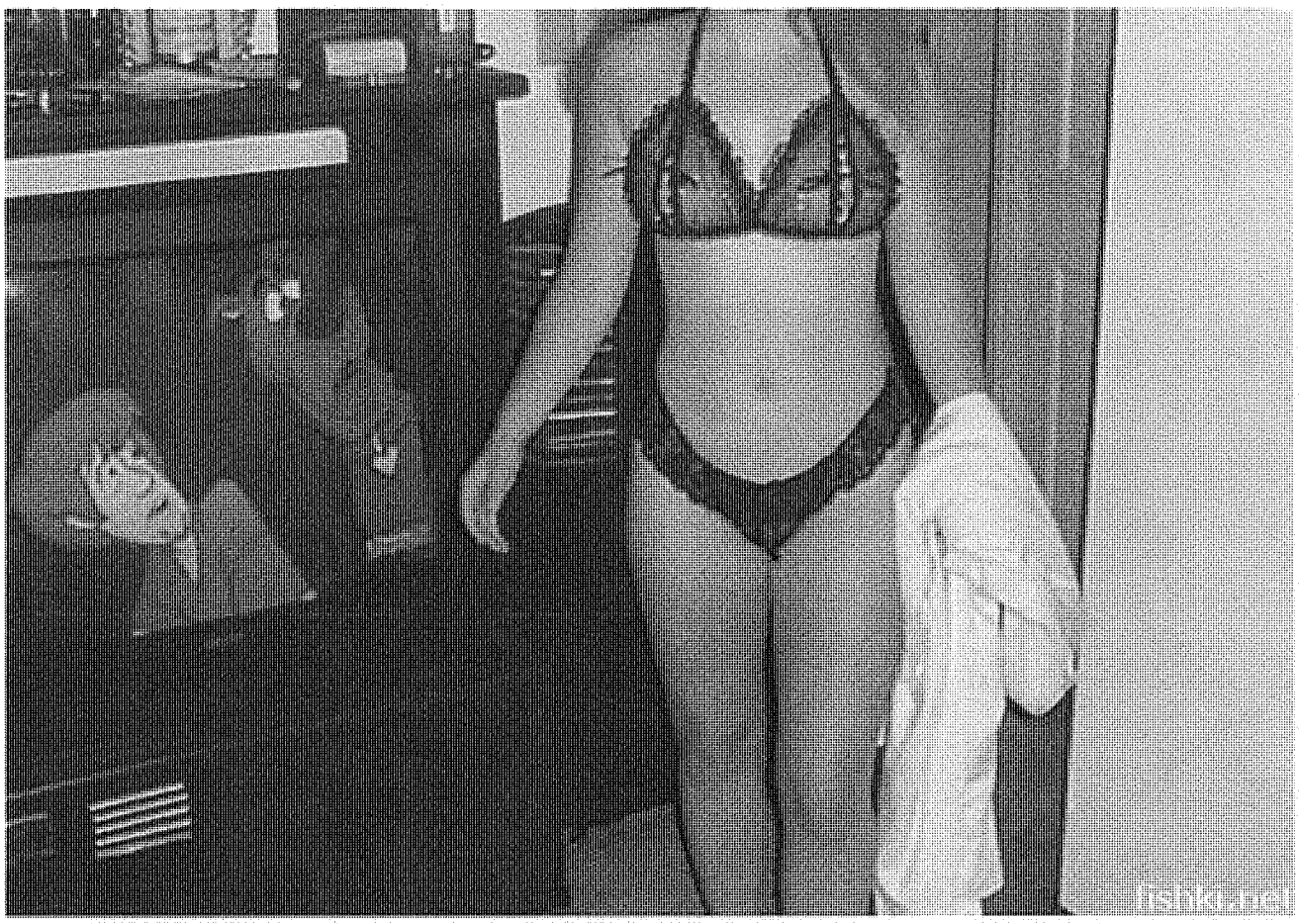
----- Forwarded Message -----
From: "Frank Grisi" <healthfroggy@yahoo.com>
To: "Dave Kennedy" <capt099@yahoo.com>, "Gary and Janet Rieth" <GJRieth@optonline.net>, "Jim Simonetti" <jsimonetti@roxburypd.com>, "Jim Quinn" <jquinn@roxburypd.com>, "John Simone" <jsimone@roxburypd.com>, "Kevin Gill" <bearcatkrg@comcast.net>, "Mark Noll" <mnoll@roxburypd.com>, "Rob Herzog" <rherzog@roxburypd.com>, "Sandy Nyari" <sandor.nyari@verizon.net>
Sent: Friday, July 30, 2010 1:34:10 PM
Subject: Fwd: Fw: Fw: WHEN SOMEONE STEALS YR KODAK MOMENT

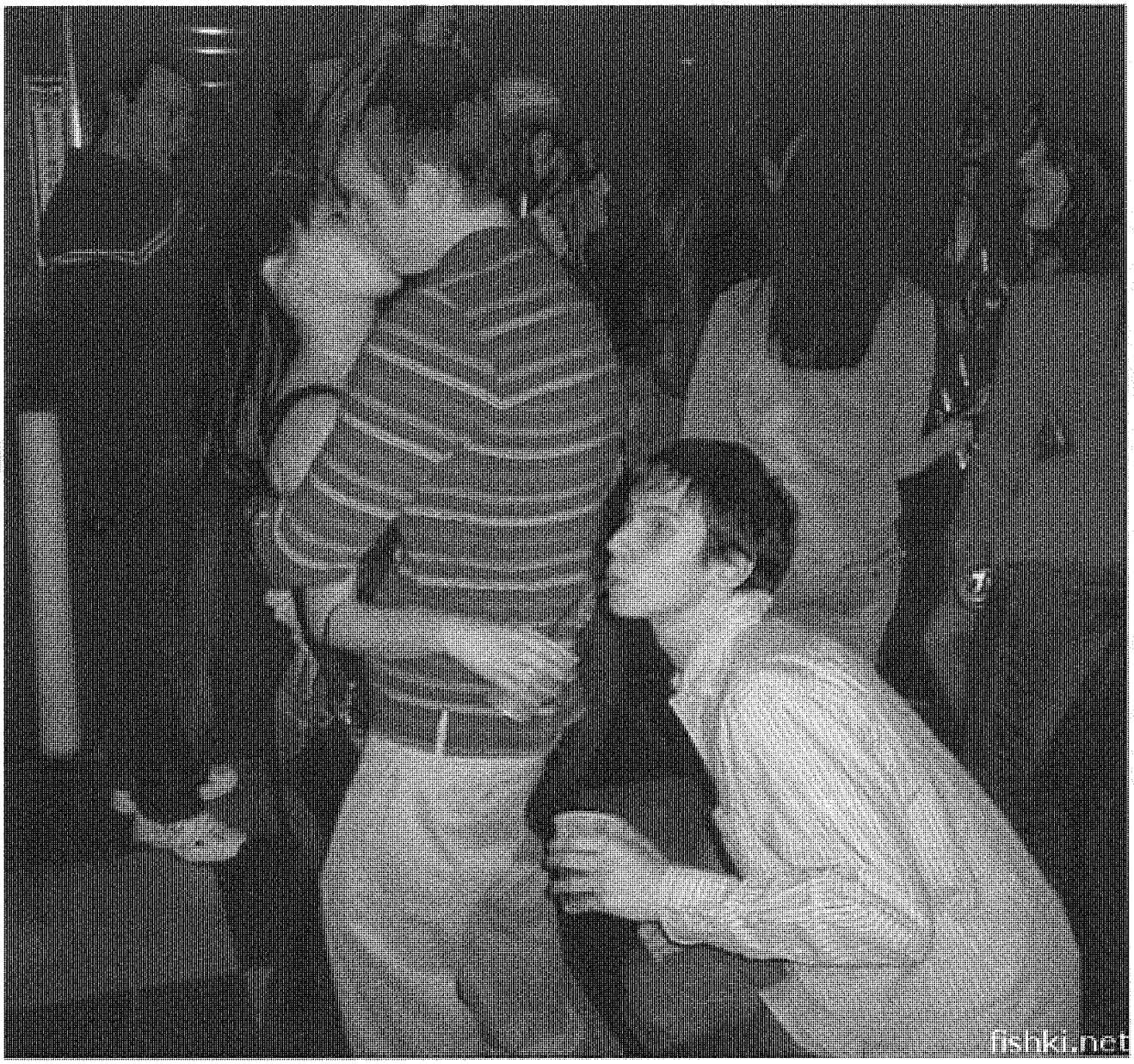
Subject: Fw: Fw: WHEN SOMEONE STEALS YR KODAK MOMENT

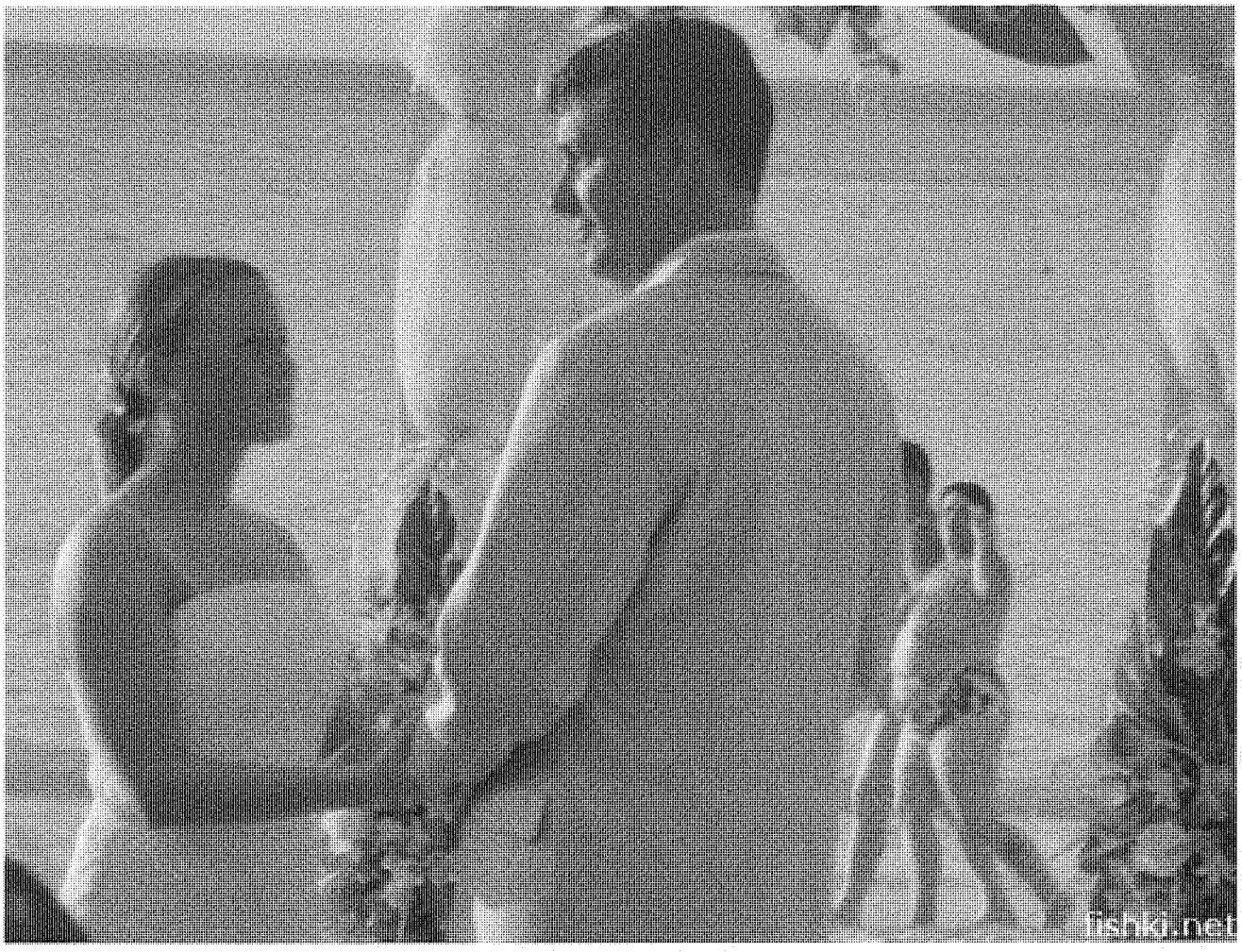
WHEN SOMEONE STEALS YOUR KODAK MOMENT.....



fishki.net




fishki.net


fishki.net

Don't take life too seriously.....

No one makes it out alive anyway.....

=

The New Busy is not the old busy. Search, chat and e-mail from your inbox. Get started. =

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Hotmail is redefining busy with tools for the New Busy. Get more from your inbox. See how.

Kennedy, Kevin - GAB

From: CHunter@fec.gov
Sent: Monday, September 20, 2010 3:02 PM
To: Kennedy, Kevin - GAB
Subject: RE: COGEL
Attachments: CF Panelists and Description.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Kevin,

Hope you are well. What awful news about Julie Ruder, we were all very sad to hear it. She was a lovely person.

I am writing about this year's COGEL conference. It was nice to have some balance in the campaign finance panel last year. Any chance we could include a Republican Commissioner this year? I have asked Don McGahn and he said he would be happy to participate.

I am told there will be 35 people from the FEC attending the conference!!

Thank you, Kevin
Caroline

Caroline C. Hunter
Commissioner
Federal Election Commission
(202) 694-1043
chunter@fec.gov

"Kennedy, Kevin - GAB" <Kevin.Kennedy@Wisconsin.gov>

10/18/2009 10:32 PM

To "'MPetersen@fec.gov'" <MPetersen@fec.gov>
cc "'CHunter@fec.gov'" <CHunter@fec.gov>
Subject RE: COGEL

Matt,

Thank you for getting back to me. This panel has become a COGEL institution. It has served as a discussion point for the intersection of regulation and political speech. The panel originally started as a means of providing the audience with a perspective on who the wide range of speakers were in political campaigns and what regulations, if any, applied to their political speech. The public and regulators were often asking "who are these folks that are talking about candidates and issues, can we limit their political advertising and how are they funded?"

Given so much political speech is either exempt from regulation or regulated under tax law rather than campaign finance law, I have tried to pull together a diverse panel to keep the audience up to date on the latest development in the intersection of regulation and political speech. The Citizens United case and the Emily's List case will provide the most recent springboard from which to share views on these issues.

I have pulled together a panel that presents several perspectives that has been well received because it includes

regulators, the regulated and reform groups. The panel members include two attorneys in private practice who advise politically active individuals and groups - Mike Wittenwyler of Madison and Larry Noble of DC. Larry has additional background with the FEC and an advocacy group. I have also included Lois Lerner, the Director of Exempt Organizations at the IRS along with Paul Ryan from the Campaign Finance Institute. You and I represent the regulators. The FEC has always played role on this panel.

There is only a short period of time to comment - 10 minutes each. I really want to ensure that the audience has 25 minutes to ask questions of the panel.

Your role is really to give a perspective from the FEC standpoint in light of the most recent decisions. Of course I am assuming the Citizens United decision will have been released by then.

I have attached a copy of the panel description. Note you are the player to be named later.

I really hope you can do this.

Kevin

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-261-8683
Kevin.Kennedy@wi.gov

From: MPetersen@fec.gov [mailto:MPetersen@fec.gov]
Sent: Friday, October 16, 2009 10:56 AM
To: Kennedy, Kevin - GAB
Subject: COGEL

Kevin,

I apologize that I've been so difficult to reach recently. Caroline discussed with me the possibility of appearing on a panel at the COGEL conference--I believe the topic being the *Citizen's United* case. Let me know the basics about the panel (i.e., the specifics you'd like the panelists to address, the names of the other panelists, and the how long it will last). I'd probably be available to participate.

E-mail is probably the best way to contact me over the next few days.

Best,

Matt

Matthew S. Petersen
Vice Chairman
Federal Election Commission
999 E Street, NW
Washington, DC 20463

COGEL Campaign Finance Panel
Impact of *Citizens United* in Funding Political Campaigns
Monday, December 7, 2009
3:30 – 4:45 pm

Where Does the Money Come From? A Look at the Methods of Financing and Sometimes Regulating Political Speech in Light of Recent U.S. Supreme Court Decisions

In September 209, the U.S. Supreme Court heard additional arguments in *Citizens United v. the Federal Election Commission.* The Court raised questons about the continued application of restrictions on corporate speech from earlier decisions. This panel will focus on the impact of the decision as we approach the 2010 campaign cycle and beyond.

The distinguished panel members bring a wealth of experience dealing with political finance to the discussion. Panel members have a wide degree of experience ranging from regulating federal campaigns, advising political committees and organizations, managing federal campaigns, as a former General Counsel to the U.S. Federal Election Commission, regulating exempt organizations for the Internal Revenue Service, and serving as legal counsel for a nonprofit campaign finance watchdog organization.

Panel Members

Kevin J. Kennedy (Moderator) Director and General Counsel, Wisconsin Government Accountability Board

Lois G. Lerner, Director, Exempt Organizations, Internal Revenue Service
Lawrence M. Noble, Skadden, Arps, Slate, Meagher & Flom, LLP
Mathew S. Petersen, Vice-Chair Federal Election Commission (Invited)
Paul S. Ryan, FEC Program Director & Associate Legal Counsel, The Campaign Legal Center
Mike Wittenwyler, Godfrey & Kahn, S.C.

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, September 22, 2010 9:16 AM
To: Kennedy, Kevin - GAB
Subject: Chicago

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

I arrive at 3:30 Monday and am staying at Marriott downtown--on Magnificent mile

Lois G. Lerner
Director, Exempt Organizations

Kennedy, Kevin - GAB

From: CHunter@fec.gov
Sent: Monday, September 27, 2010 9:51 AM
To: Kennedy, Kevin - GAB
Cc: 'Paul Ryan'
Subject: Re: COGEL

Many thanks, Kevin, for passing the request along to Paul. Paul, I would be happy to discuss COGEL with you at your convenience. I am also interested in discussing the NDPAC AO with you.
Thank you,
Caroline Hunter
(202)694-1045

From: "Kennedy, Kevin - GAB" [Kevin.Kennedy@Wisconsin.gov]
Sent: 09/27/2010 09:38 AM EST
To: Caroline Hunter
Cc: 'Paul Ryan' <PRyan@campaignlegalcenter.org>
Subject: RE: COGEL

Caroline,

I am doing very well. Thank you for asking. Julie's tragic death was very difficult for those of us who had worked closely with her.

Paul Ryan is coordinating the panel this year. It focuses on the federal aftermath of Citizens United. I have shared your inquiry with him and am copying him on this email. He has arranged for a moderator for the panel and is working with him to fill out the panel.

I look forward to seeing you in DC in December.

Kevin

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-266-8005
Kevin.Kennedy@wi.gov

From: CHunter@fec.gov [mailto:CHunter@fec.gov]
Sent: Monday, September 20, 2010 3:02 PM
To: Kennedy, Kevin - GAB
Subject: RE: COGEL

Kevin,

Hope you are well. What awful news about Julie Ruder, we were all very sad to hear it. She was a lovely person.

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I am told there will be 35 people from the FEC attending the conference!!

Thank you, Kevin
Caroline

Caroline C. Hunter
Commissioner
Federal Election Commission
(202) 694-1043
chunter@fec.gov

"Kennedy, Kevin - GAB" <Kevin.Kennedy@Wisconsin.gov>

10/18/2009 10:32 PM

To '"MPetersen@fec.gov"' <MPetersen@fec.gov>
cc '"CHunter@fec.gov"' <CHunter@fec.gov>
Subject RE: COGEL

Matt,

Thank you for getting back to me. This panel has become a COGEL institution. It has served as a discussion point for the intersection of regulation and political speech. The panel originally started as a means of providing the audience with a perspective on who the wide range of speakers were in political campaigns and what regulations, if any, applied to their political speech. The public and regulators were often asking "who are these folks that are talking about candidates and issues, can we limit their political advertising and how are they funded?"

Given so much political speech is either exempt from regulation or regulated under tax law rather than campaign finance law, I have tried to pull together a diverse panel to keep the audience up to date on the latest development in the intersection of regulation and political speech. The Citizens United case and the Emily's List case will provide the most recent springboard from which to share views on these issues.

I have pulled together a panel that presents several perspectives that has been well received because it includes regulators, the regulated and reform groups. The panel members include two attorneys in private practice who advise politically active individuals and groups - Mike Wittenwyler of Madison and Larry Noble of DC. Larry has additional background with the FEC and an advocacy group. I have also included Lois Lerner, the Director of Exempt Organizations at the IRS along with Paul Ryan from the Campaign Finance Institute. You and I represent the regulators. The FEC has always played role on this panel.

There is only a short period of time to comment - 10 minutes each. I really want to ensure that the audience has 25 minutes to ask questions of the panel.

Your role is really to give a perspective from the FEC standpoint in light of the most recent decisions. Of course I am assuming the Citizens United decision will have been released by then.

I have attached a copy of the panel description. Note you are the player to be named later.

I really hope you can do this.

Kevin

Kevin J. Kennedy
Director and General Counsel

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Friday, October 08, 2010 4:36 PM
To: Kennedy, Kevin - GAB
Subject: RE: COGEL

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

no calls yet

Lois G. Lerner
Director, Exempt Organizations

From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@Wisconsin.gov]
Sent: Tuesday, September 28, 2010 7:32 PM
To: Becker, Jonathan - GAB; 'Paul Ryan'
Cc: Lerner Lois G
Subject: COGEL

Paul,

This email follows up our recent discussions on the two COGEL panels related to *Independent Expenditures and Citizens United.* Jonathan Becker will moderate the impact of *Citizens United* on state regulation. The panel will be on Wednesday, December 8, 2010 @ 9:15-10:30. You are recruiting Roman Roathcoat from the CA FPPC as a panel member. Jon will follow up with Mike Wittenwyler and Gary Goldsmith from the Minnesota Campaign Finance and Public Disclosure Board as panel members. Jon's direct line is 608-267-0647.

I discussed your interest in having Lois Lerner participate in the federal panel on Monday, December 6, 2010 @ 1:45 - 3:15 with Lois. She expressed a willingness to participate on the panel, but pointed out she cannot provide much comment on the treatment of 501 c4's political activity short of existing information. I leave it to you to follow up with Lois. Her direct line is (202) 283-8848

Kevin

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-261-8683
Kevin.Kennedy@wi.gov

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, October 12, 2010 10:35 AM
To: Kennedy, Kevin - GAB
Subject: FW: Washington Post Editorial - Secret Campaign Money

Follow Up Flag: Follow up
Flag Status: Flagged

Plain and simple

Lois G. Lerner
Director, Exempt Organizations

From: Urban Joseph J
Sent: Tuesday, October 12, 2010 9:04 AM
To: Lerner Lois G; Fish David L; Kindell Judith E; Miller Thomas J; Lowe Justin; Buller Siri; Grant Joseph H
Cc: Pyrek Steve J
Subject: Washington Post Editorial - Secret Campaign Money

Secret campaign money

Tuesday, October 12, 2010; A16

THE GUSHER OF secret money pouring into the coming election is alarming. It should be plugged for future campaigns -- and could be, with the switch of a Senate vote or two. But the rhetoric about this development, from President Obama on down, is irresponsibly alarmist. And the popular understanding of how this mess arose -- generated by the president and other Democrats and abetted in part by media reports -- is ill-informed. The fundamental problem is not the Supreme Court's ruling in *Citizens United*, although that reflected wrongheaded judicial activism. The real problem lies in a tax code that permits too much political activity to take place in secrecy.

First, the alarmism. Mr. Obama and his administration have seized on a report from a Web site run by the liberal Center for American Progress to argue that the U.S. Chamber of Commerce -- one of the biggest players in the world of secret campaign cash -- is using "secret foreign money . . . to influence our elections," in the words of an over-the-top ad from the Democratic National Committee.

"Just this week, we learned that one of the largest groups paying for these ads regularly takes in money from foreign corporations," the president said last week. "So groups that receive foreign money are spending huge sums to influence American elections." But Bruce Josten, the chamber's chief lobbyist, told the New York Times that the chamber's 115 foreign affiliates pay less than $100,000 in membership dues, out of a total budget of $200 million. The foreign money is kept in segregated accounts. The White House seems willing to stoke xenophobia without any evidence for its accusations.

The real threat from the chamber's campaign activities is from secret *domestic* cash. The chamber expects to spend $50 million this election cycle, but where is the money coming from? Pharmaceutical companies? Oil companies? Banks?

As to why this information is secret, you'd think, from the rhetoric, that the Supreme Court is to blame. It's not. The *Citizens United* ruling concerned "independent expenditures" explicitly supporting or opposing federal candidates. Individuals have long been able to spend unlimited sums in this way. In Citizens United, the court extended that right to corporations and, implicitly, unions. That is dangerous, in two ways. First, because independent expenditures can be direct in advocating a candidate's election or defeat rather than coyly suggesting the same, the decision amplifies corporate voices. Second, and this is the link to secret campaign cash, it allows established or newly sprouted interest groups to take unlimited amounts of corporate or other money and use it for independent expenditures -- without revealing the underlying givers.

Nonetheless, corporations had ample ability to influence the political process -- and, if they wanted, to do so secretly -- even before *Citizens United,* and most of the activity about which Democrats are complaining involves such previously legal conduct. A 2007 Supreme Court ruling, *Federal Election Commission v. Wisconsin Right to Life*, was more damaging than Citizens United. In that case, the court invalidated a provision of the McCain-Feingold campaign finance law and allowed groups, including corporations, to run "issue advocacy" commercials naming particular candidates up through Election Day. As Loyola Law School professor Justin Levitt explains in a new paper for the Yale Law & Policy Review, "The day before the Citizens United decision, corporations had the constitutional right to spend unlimited funds telling voters that 'Candidate Smith hates puppies.' Citizens United added only protection for these corporations to convey an incremental 'Vote Smith out' exhortation."

The problem of this secret spending -- and the solution to it -- lies in the tax code and its enforcement. Nonprofit advocacy groups, known as 501(c)(4)s, are permitted to engage in political advocacy as long as that is not their primary purpose. Meanwhile, these groups do not have to reveal the identities of their donors. IRS regulations bar such organizations from "direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office," but as a practical matter, these limits have not made much difference. One such Republican-leaning group, American Crossroads GPS, has touted its ability to keep donor names confidential even as it runs ads in key races. Similarly, trade associations such as the Chamber of Commerce, organized under section 501(c)(6) of the tax code, are not required to disclose donors and are permitted even greater leeway to engage in political activity.

The Disclose Act would require that these groups reveal the funders of campaign ads; it would do so without intruding on the privacy of contributors to other efforts unrelated to campaigns. The 2010 flood of secret money can't be turned off. It's essential to act in time for 2012.

Kennedy, Kevin - GAB

From: Richard Balasko <rbalasko@mymts.net>
Sent: Tuesday, November 16, 2010 5:06 PM
To: Kennedy, Kevin - GAB
Subject: Re: Ahhh! To be the CEO in Wisconsin!

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Ahhh now that explains why when you were up here there were plenty of police to escort you to the airport....lol.

See you in Washington. Hope your travel plans don't go up in smoke.

Rick

----- Original Message -----
From: Kennedy, Kevin - GAB
To: 'Lerner Lois G' ; 'rbalasko@mts.net' ; 'mrprez98@aol.com' ; 'david.freel@ethics.ohio.gov' ; 'jcontino@state.pa.us' ; 'michael.sullivan@state.ma.us' ; 'lnoble@skadden.com'
Sent: Tuesday, November 16, 2010 3:51 PM
Subject: Ahhh! To be the CEO in Wisconsin!

According to some anonymous blogger I have the ability to reject otherwise valid recount petitions but I am unable due to my reliance on some pharmaceutical tools for my work.

http://political-capital.blogspot.com/2010/11/is-kevin-kennedy-smoking-weed-again.html

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-266-8005
kevin.kennedy@wi.gov

Kennedy, Kevin - GAB

From: Contino, John <jcontino@state.pa.us>
Sent: Monday, November 22, 2010 10:39 AM
To: Kennedy, Kevin - GAB; 'Freel, David'; Lerner Lois G
Cc: mrprez98@aol.com; rbalasko@mts.net; michael.sullivan@state.ma.us; lnoble@skadden.com
Subject: RE: Ahhh! To be the CEO in Wisconsin!

I just want to know if Kevin is taking any of his " pharmaceutical tools" to DC instead of beer"

John J. Contino, Esquire
Executive Director
State Ethics Commission
309 Finance Building
P.O. Box 11470
Harrisburg, PA 17108-1470
(717)-783-1610

-----Original Message-----
From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@Wisconsin.gov]
Sent: Monday, November 22, 2010 11:28 AM
To: 'Freel, David'; Lerner Lois G
Cc: mrprez98@aol.com; rbalasko@mts.net; Contino, John; michael.sullivan@state.ma.us; lnoble@skadden.com
Subject: RE: Ahhh! To be the CEO in Wisconsin!

We all wear it so well, who would think we are chronologically able to retire if not financially.

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-266-8005
kevin.kennedy@wi.gov

From: Freel, David [mailto:David.Freel@ethics.state.oh.us]
Sent: Monday, November 22, 2010 10:18 AM
To: Lerner Lois G; Kennedy, Kevin - GAB
Cc: mrprez98@aol.com; rbalasko@mts.net; jcontino@state.pa.us; michael.sullivan@state.ma.us; lnoble@skadden.com
Subject: RE: Ahhh! To be the CEO in Wisconsin!

Ah, from the mouth of you *youngsters*, got to love ya!

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Monday, November 22, 2010 11:16 AM
To: Freel, David; Kennedy, Kevin - GAB
Cc: mrprez98@aol.com; rbalasko@mts.net; jcontino@state.pa.us; michael.sullivan@state.ma.us; lnoble@skadden.com
Subject: RE: Ahhh! To be the CEO in Wisconsin!

No--you're retiring because your old! (Smile)

Lois G. Lerner
Director, Exempt Organizations

From: Freel, David [mailto:David.Freel@ethics.state.oh.us]
Sent: Monday, November 22, 2010 11:13 AM
To: Kennedy, Kevin - GAB
Cc: mrprez98@aol.com; 'rbalasko@mts.net'; 'jcontino@state.pa.us'; 'michael.sullivan@state.ma.us'; Lerner Lois G; 'lnoble@skadden.com'
Subject: RE: Ahhh! To be the CEO in Wisconsin!

Kevin,

Now you know why I am retiring.

Dave

From: mrprez98@aol.com [mailto:mrprez98@aol.com]
Sent: Tuesday, November 16, 2010 6:53 PM
To: Kennedy, Kevin - GAB; 'Lerner Lois G'; 'rbalasko@mts.net'; Freel, David; 'jcontino@state.pa.us'; 'michael.sullivan@state.ma.us'; 'lnoble@skadden.com'
Subject: Re: Ahhh! To be the CEO in Wisconsin!

Hey buddy. I was accused of much worse in CT. And not anonymously. It's the new politics we live in under Citizens' United! LOL!
Stay cool, but then; I don't have to tell you that.
I could say a lot more but I will do so to your face and not to your state e-mail.
Can't wait to see all of you in DC,
Jeff

Sent from my Verizon Wireless BlackBerry

From: "Kennedy, Kevin - GAB" <Kevin.Kennedy@Wisconsin.gov>
Date: Tue, 16 Nov 2010 15:51:49 -0600
To: 'Lerner Lois G'<Lois.G.Lerner@irs.gov>; 'rbalasko@mts.net'<rbalasko@mts.net>; 'mrprez98@aol.com'<mrprez98@aol.com>; 'david.freel@ethics.ohio.gov'<david.freel@ethics.ohio.gov>; 'jcontino@state.pa.us'<jcontino@state.pa.us>; 'michael.sullivan@state.ma.us'<michael.sullivan@state.ma.us>; 'lnoble@skadden.com'<lnoble@skadden.com>
Subject: Ahhh! To be the CEO in Wisconsin!

According to some anonymous blogger I have the ability to reject otherwise valid recount petitions but I am unable due to my reliance on some pharmaceutical tools for my work.

http://political-capital.blogspot.com/2010/11/is-kevin-kennedy-smoking-weed-again.html

Kevin J. Kennedy
Director and General Counsel
Wisconsin Government Accountability Board
608-266-8005
kevin.kennedy@wi.gov

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, December 21, 2010 1:48 PM
To: leslie.R.Lerner@Travelers.com; avannah; Kennedy, Kevin - GAB
Subject: FW: Holiday Goats

You will smile

Lois G. Lerner
Director, Exempt Organizations

From: midgenjake@aol.com [mailto:midgenjake@aol.com]
Sent: Tuesday, December 21, 2010 2:31 PM
To: Lerner Lois G
Subject: Fwd: Holiday Goats

You have to see this. OMG..I want one

Sent from my iPhone

Begin forwarded message:

> **From:** "Earl Griffith" <egriffith4@cox.net>
> **Date:** December 19, 2010 10:23:34 PM EST
> **To:** <Undisclosed-Recipient:;>
> **Subject: Fw: Holiday Goats**
>
> http://www.youtube.com/watch_popup?v=b4_EdJ-XkUA&vq=medium

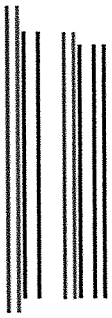
Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, December 30, 2010 4:46 PM
To: Lerner,Leslie R.; Urban Joseph J; Johanna313@live.com; Meredith Miles; avannah; Kennedy, Kevin - GAB
Subject: FW: This Year and all of 2011

Lois G. Lerner
Director, Exempt Organizations

From: Earl Griffith [mailto:egriffith4@cox.net]
Sent: Thursday, December 30, 2010 12:44 PM
To: Undisclosed-Recipient:;
Subject: This Year and all of 2011

Subj: This Year and all of 2011

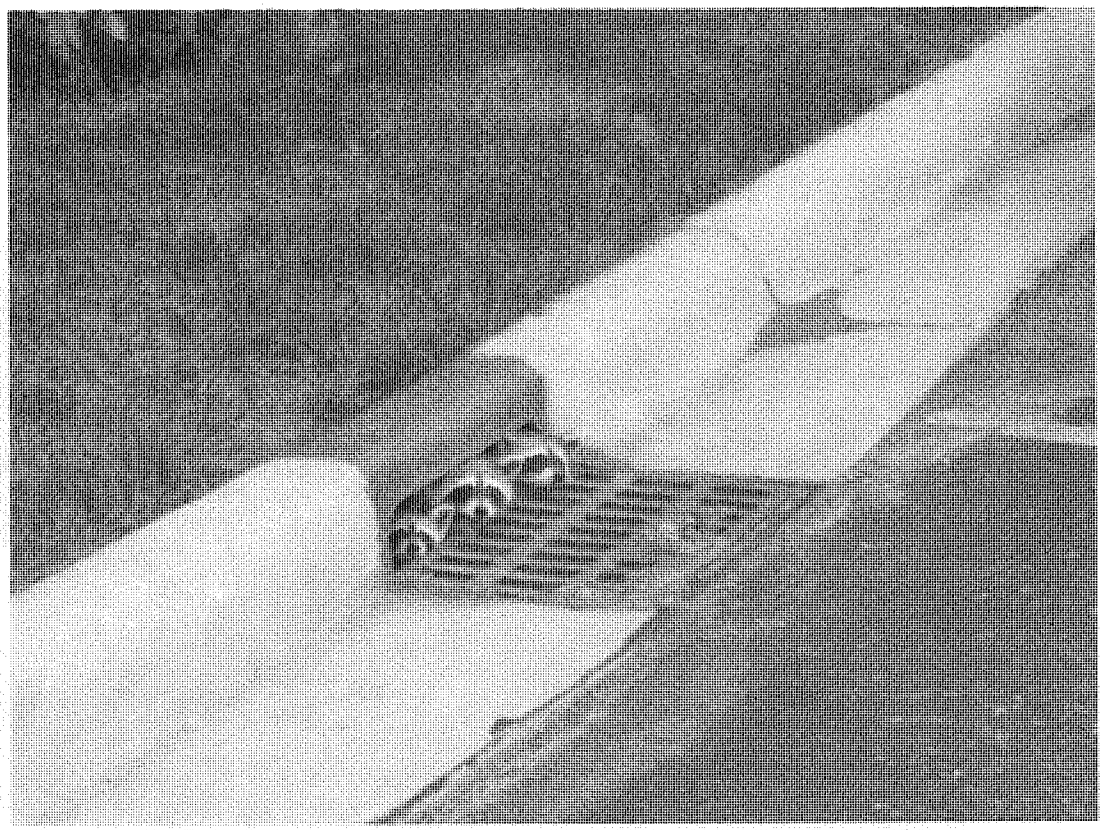


Throughout the rest of this Year and all of 2011..

May you always make the right moves.

May your cup runneth over with love.

May you always find shelter from any storm.



May you remain good looking and looking good!

May you find the perfect diet for your soul.
(If this face doesn't make you want to stop eating sausage, nothing will.)

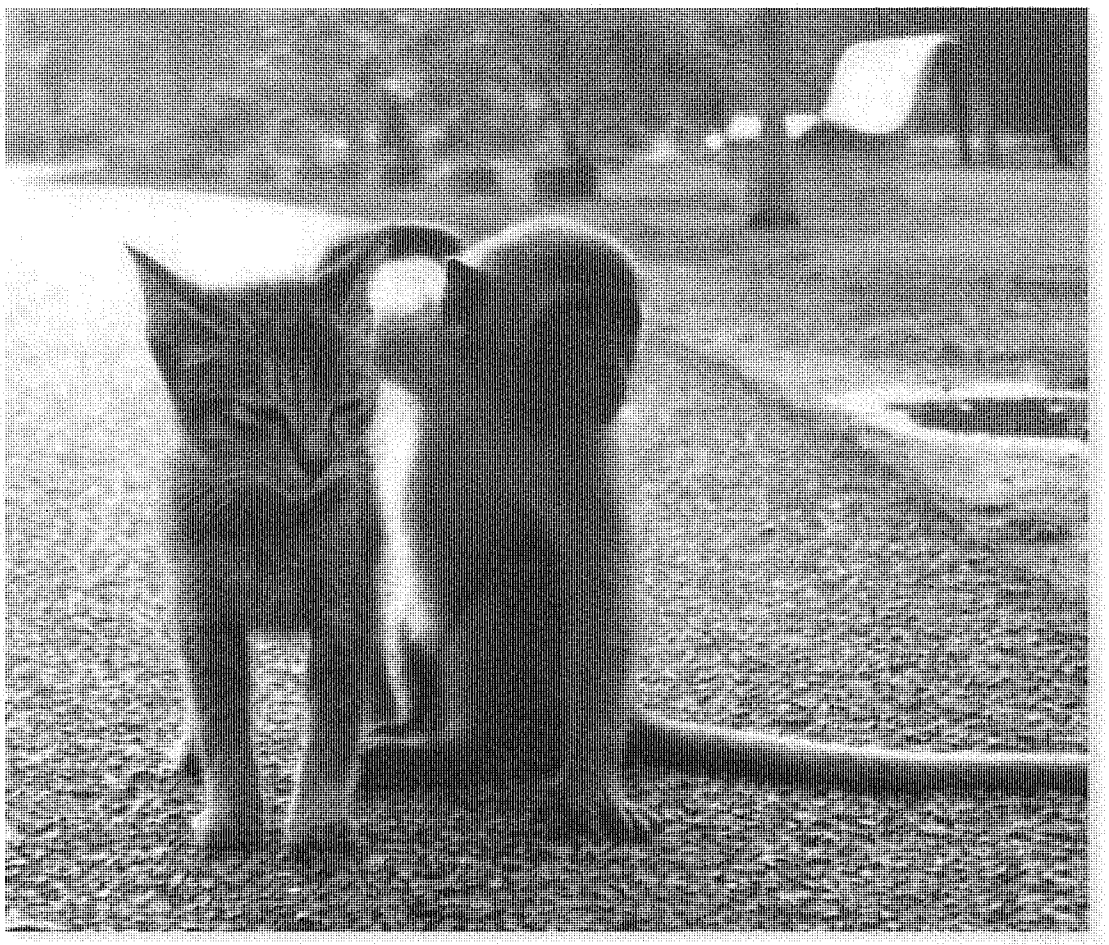
May you find perfect balance in the company you keep.

May you have as much fun as you can before someone makes you stop.

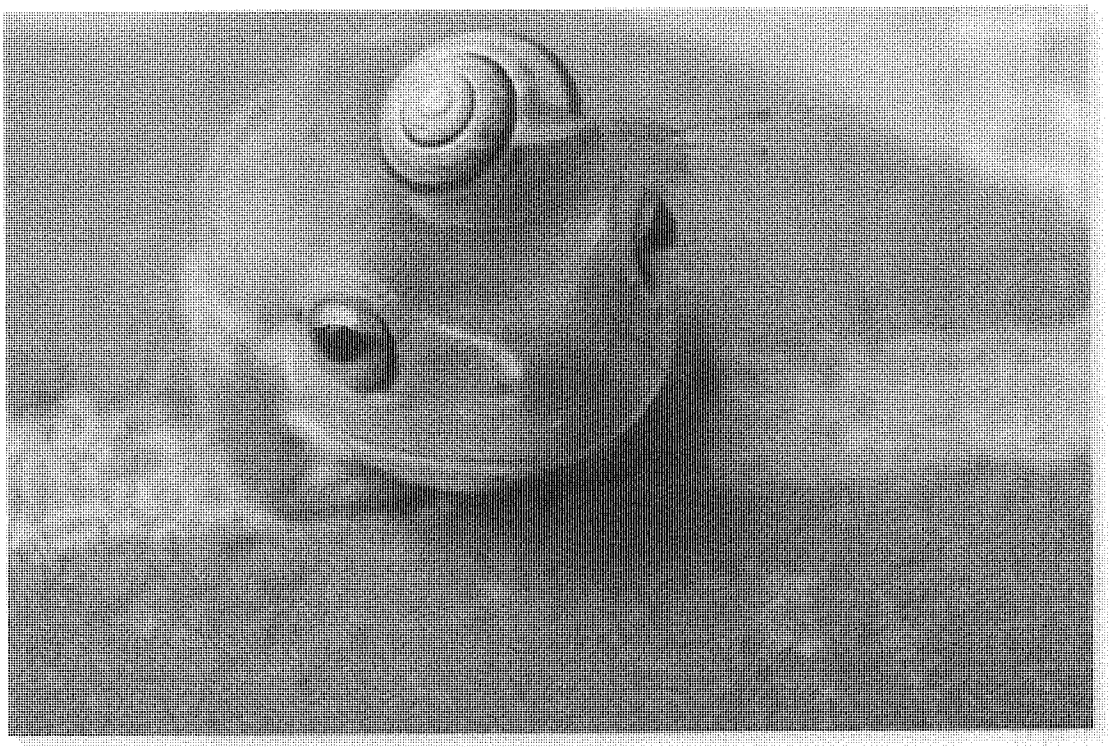
May the worst thing that happens to you come in slobbery pink and furry tan.

May you manage to make time for siesta.

May all the new folks you meet be interesting and kind.



May your accessories always harmonize with your natural beauty!



Should your mouth be bigger than your stomach, may you have a chewing good time!

May you always know when to walk away and know when to run.

And may your friends always bring you joy!

MAY YOU HAVE A WONDERFUL NEW YEAR FILLED WITH LOVE, HAPPINESS, AND HOPE.

****

A diplomat is a man who always remembers a woman's birthday but never remembers her age.

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, February 08, 2011 3:47 PM
To: Kennedy, Kevin - GAB
Subject: FW: FW: PICTURES ..... JUST AWESOME!

Follow Up Flag: Follow up
Flag Status: Flagged

All in Wisconsin!

Lois G. Lerner
Director, Exempt Organizations

From: Alicevannah [mailto:avannah@gwi.net]
Sent: Wednesday, February 02, 2011 9:01 AM
To: Cathleen V Farmer; Doris Welch; Catherine Anagnost; Janet K Leonard; MaryJo Zimmerli; Mary E Keely; ann Sutter; Sarah E Giles; Judy deGraw; Chalmer Lewis; Robert Slupski; Paul R Connelly; Michelle Farnham; Morris, Michele E.; Dbhillock@aol.com; Ann Stinnett; Lerner Lois G; Mike Harrison
Subject: Fw: FW: PICTURES ..... JUST AWESOME!

----- Original Message -----
From: Carol Ostermann
To: pHYLLIS VANSICLEN ; kristencrede@gmail.com ; Alice Vannah ; LYNNE Nicoletta ; Cindi Knott Pelczar ; Merilyn Niles ; Erica Ostermann
Sent: Wednesday, February 02, 2011 8:31 AM
Subject: Fwd: FW: PICTURES ..... JUST AWESOME!

!

You will love these pictures!

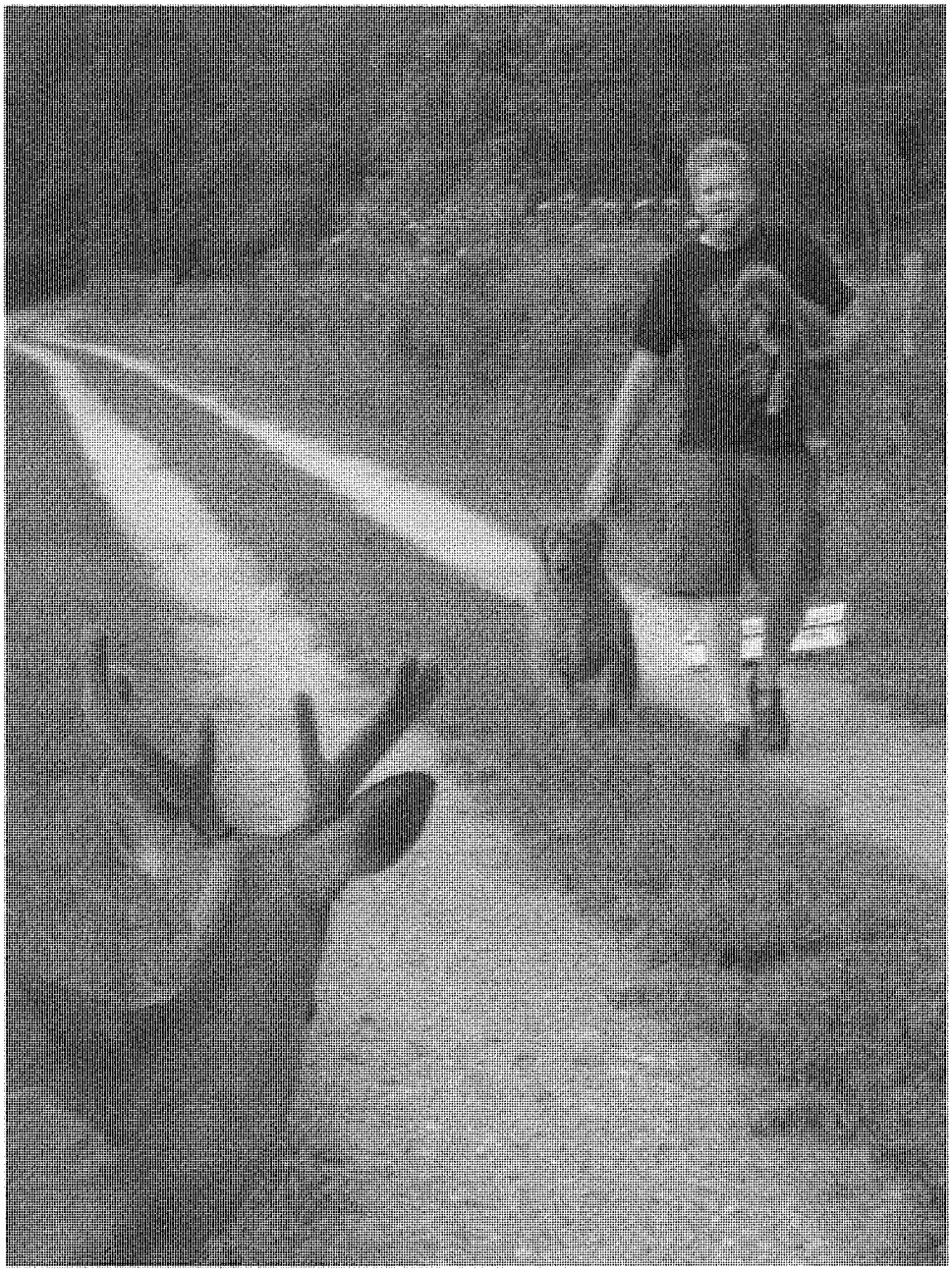
From: CAMMLM@aol.com
To: MBCAM1010@WINDSTREAM.NET, EASLEYJILL@YAHOO.COM, BGIONFRIDDO@COX.NET, PEGGWINN@AOL.COM, LDJELPASO@AOL.COM, danlarremore@gmail.com, DAVE.LARREMORE@GMAIL.COM, MRMOORE1369@YAHOO.COM, RMOORE2351@AOL.COM, MARGIMY5@AOL.COM, Talktojac@aol.com, WEEZIE1030@AOL.COM
Sent: 1/28/2011 6:11:00 P.M. Eastern Standard Time
Subj: Fwd: PICTURES ..... JUST AWESOME!

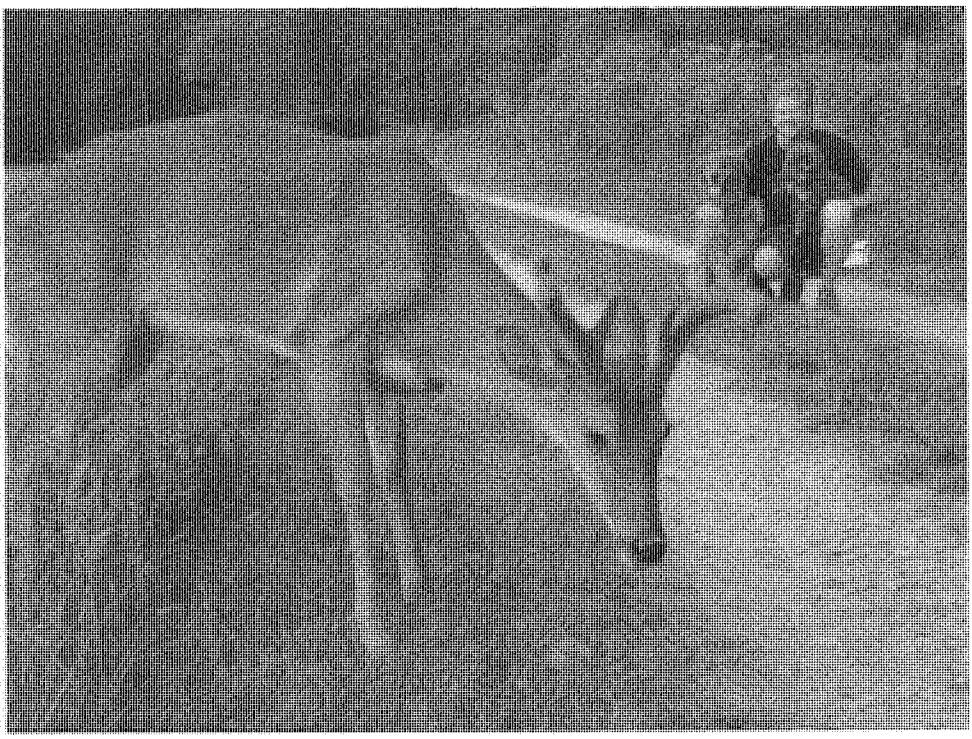
-----Original Message-----
Date: Fri, 28 Jan 2011 11:05:00 -0500
Subject: PICTURES ..... JUST AWESOME!
From: fridy3@juno.com
To: Undisclosed-recipients:;

Message-ID: <20110127.211528.974.84922@mailpop08.vgs.untd.com>

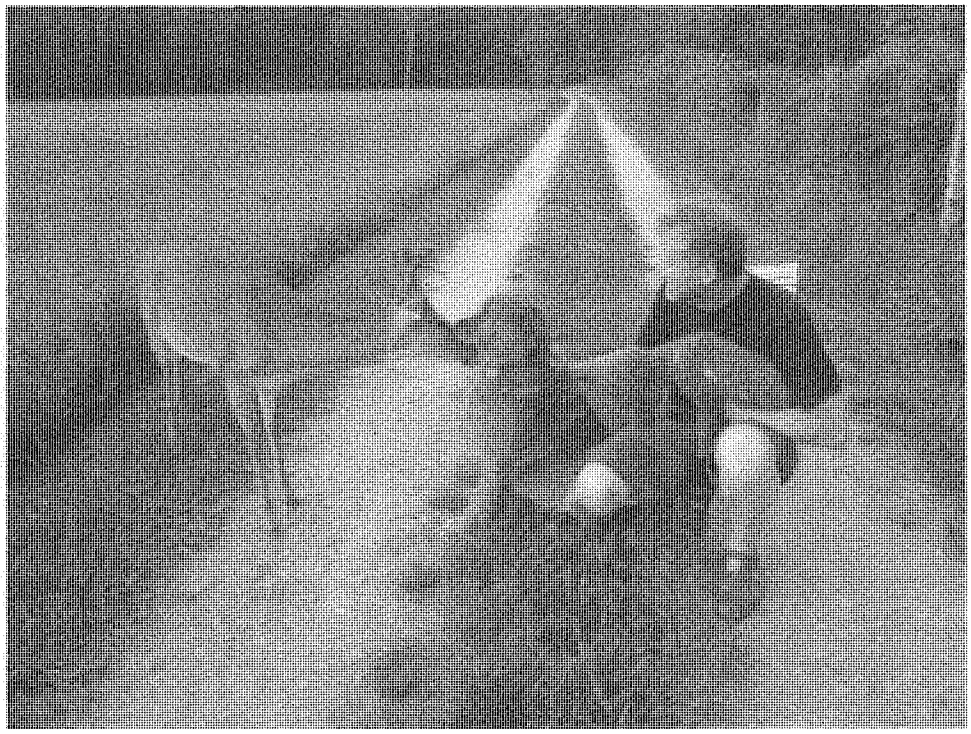
Subject: Michigan Wildlife

What a fun time to have your camera.....





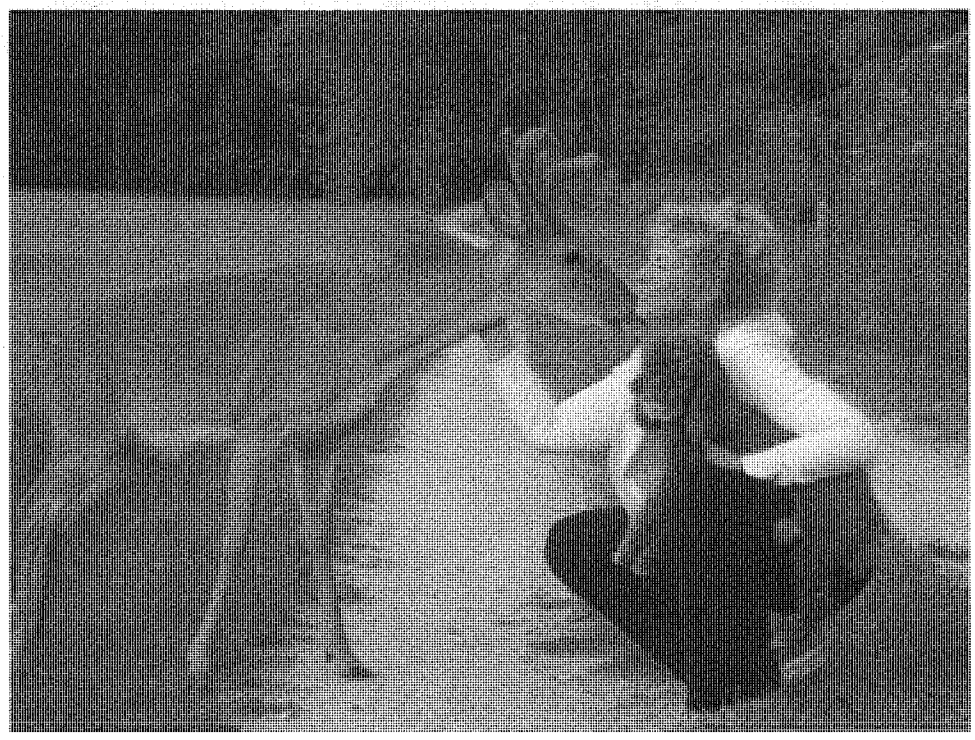
They can't have my apple.



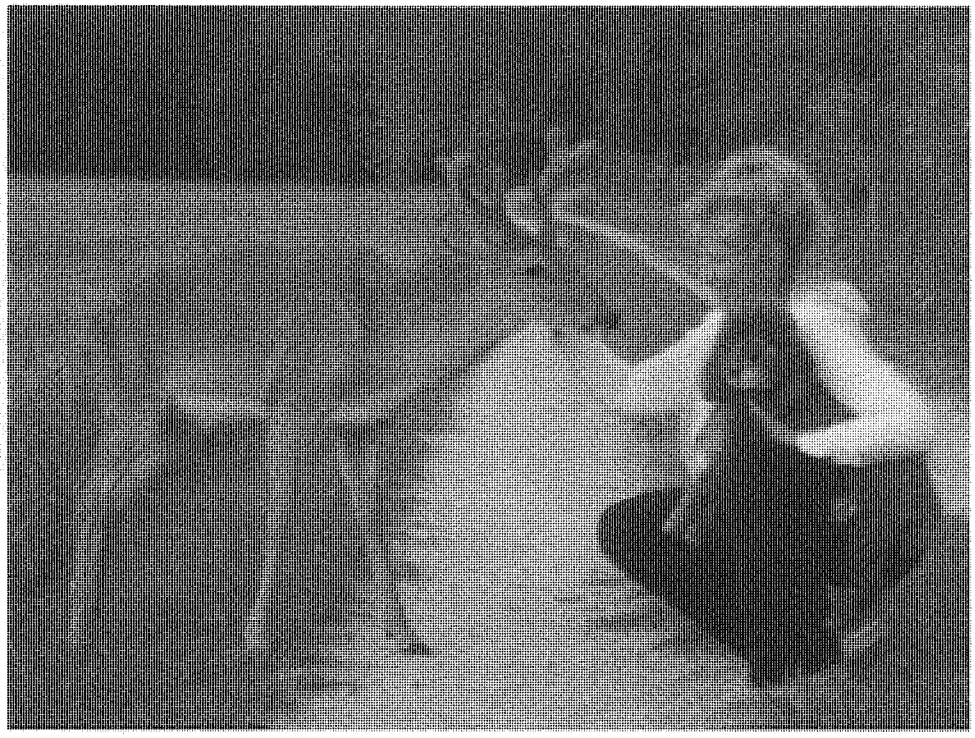
OK, I'm curious.

Oh, you're not like the thing I just sniffed. What are you.

Mom's going to be mad, but I would like to stay.



Oh, yes! I know mother-love in any form. Very nice.



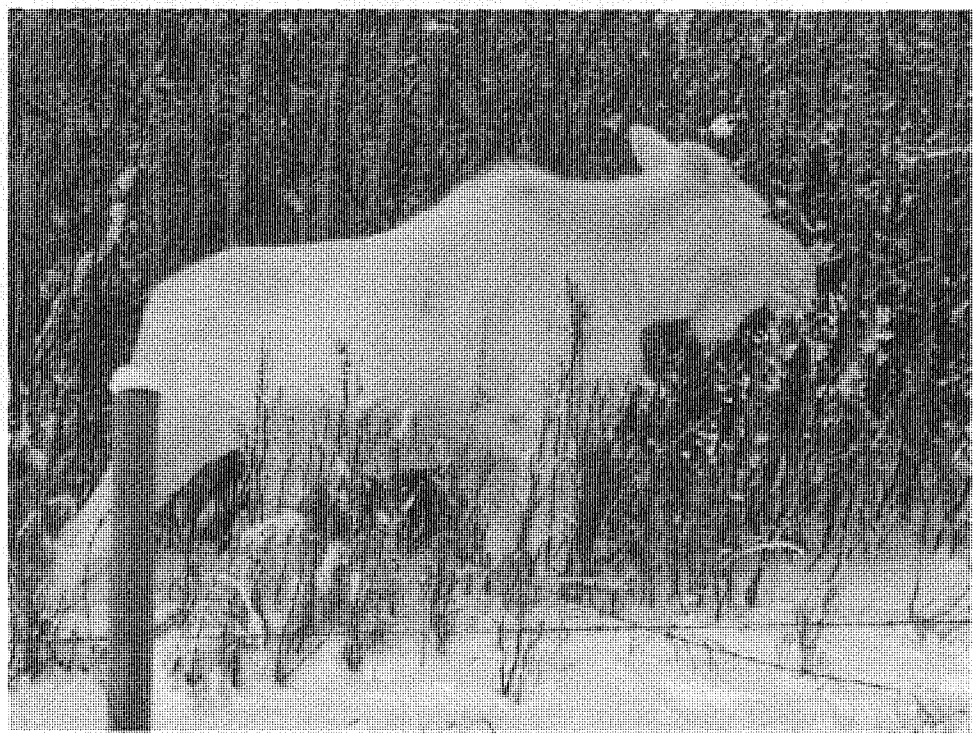
Beautiful Snow Moose A must see.

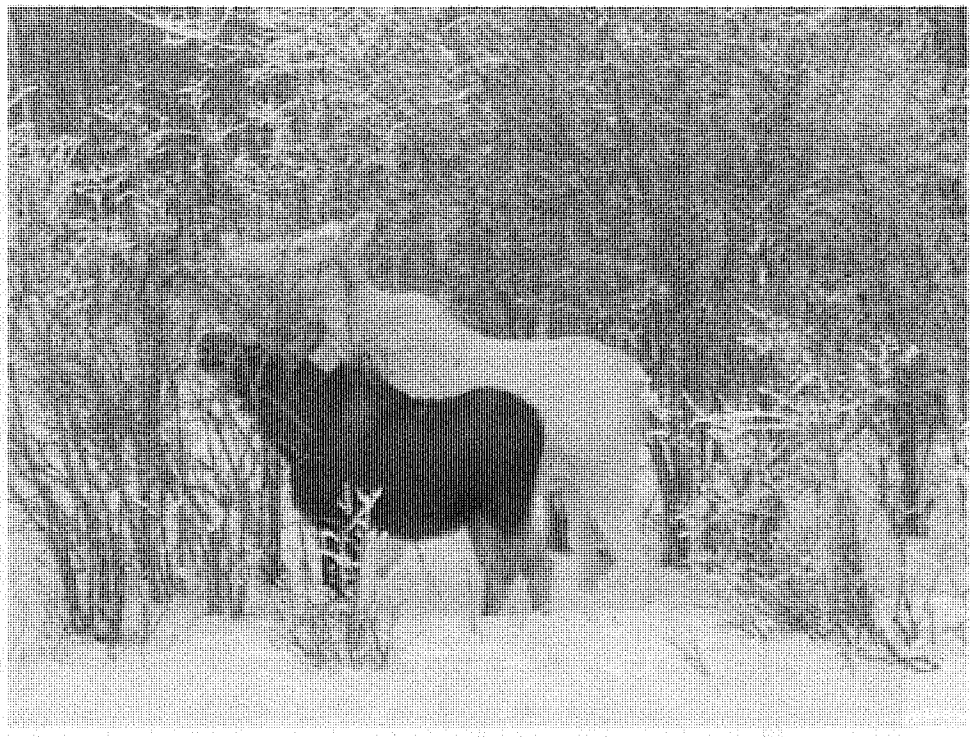
You probably won't see this again in your life time!

Be sure to show this to your children or grandchildren.

Look behind the moose (?) on the left

I'm glad you came by. You never would have believed me if you hadn't seen it for yourself.





It really doesn't matter what color the outside is white chocolate or dark brown chocolate.

These animals were photographed just north of the Wisconsin border on a highway near Marenisco , MI .
Once in awhile there is an opportunity to take in a piece of nature that you may never see.
In these days of unrest and turmoil it is great to see that GOD still produces some

wondrous beauty.

Absolutely stunning!

The driver is really wishing his camera was handy.

The odds of seeing an albino moose are astronomical and to see this in the upper peninsula of Michigan , near Wisconsin , is even greater than astronomical. To see two of them together is nearly impossible.
We wanted to share these photos with as many people as possible because you will probably never have a chance to see this rare sight again.
This is a really special treat, so enjoy the shots of a lifetime

=

1 Simple Form: Up to 4 offers!
Refi to low APR before rates rise: $225,000 for $964/mo
LendingTree.com

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, August 10, 2011 4:13 PM
To: Kennedy, Kevin - GAB
Subject: Wisconsin Recalls

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Heard a quick blurb on the radio, but don't know the whos and whys--care to enlighten me on the stuff going on out there?!

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, November 08, 2011 8:56 AM
To: Kennedy, Kevin - GAB
Subject: FW: Greatest description of a friend

Follow Up Flag: Follow up
Flag Status: Flagged

Thinking of you--as always!

Lois G. Lerner
Director of Exempt Organizations

From: Lerner,Leslie R. [mailto:LLERNER@travelers.com]
Sent: Tuesday, November 08, 2011 7:33 AM
To: Lerner Lois G; 'linkny47@yahoo.com'; 'Sheila Curcione (pcurcione@comcast.net)'; 'flyrod@brigham.net'; 'Nancy Walz'; Garrabrant,Donna L; 'nikkigosselin@yahoo.com'; 'Ruth Rossini'; 'KernsN'; Findlay,Norvilla C.
Subject: Greatest description of a friend

I think this is the greatest and truest description I've ever heard for a

Friend.....

Friends.....They love you,
But they're not your lover

They care for you,
But they're not from your family

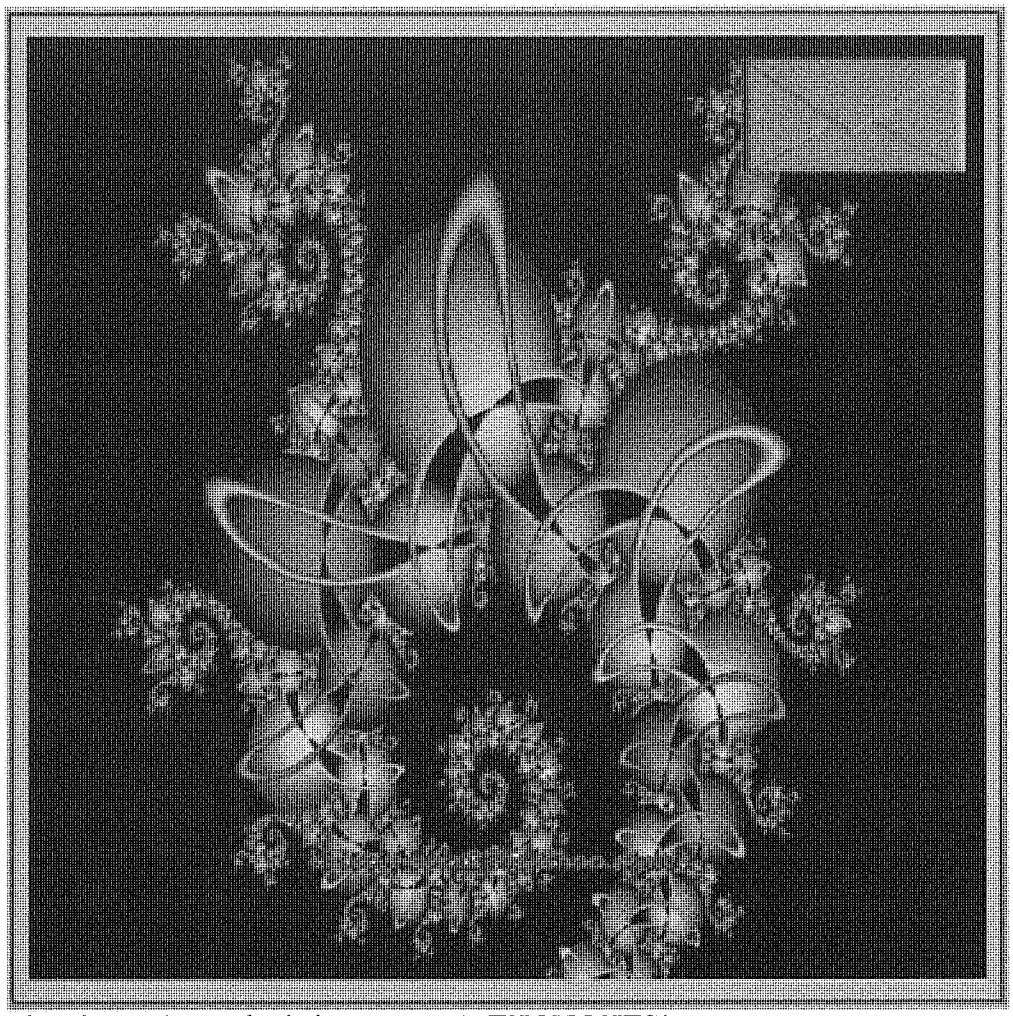
They're ready to share your pain,
But they're not your blood relation.

They are.....FRIENDS! !!!!

A True friend..... .
Scolds like a DAD..
Cares like a MOM.. Teases like a SISTER..
Irritates like a BROTHER..
And finally loves you for YOU..

Send to all your good friends

Even me if I'm one of them.....



The nicest place 2 be is in someone's THOUGHTS!

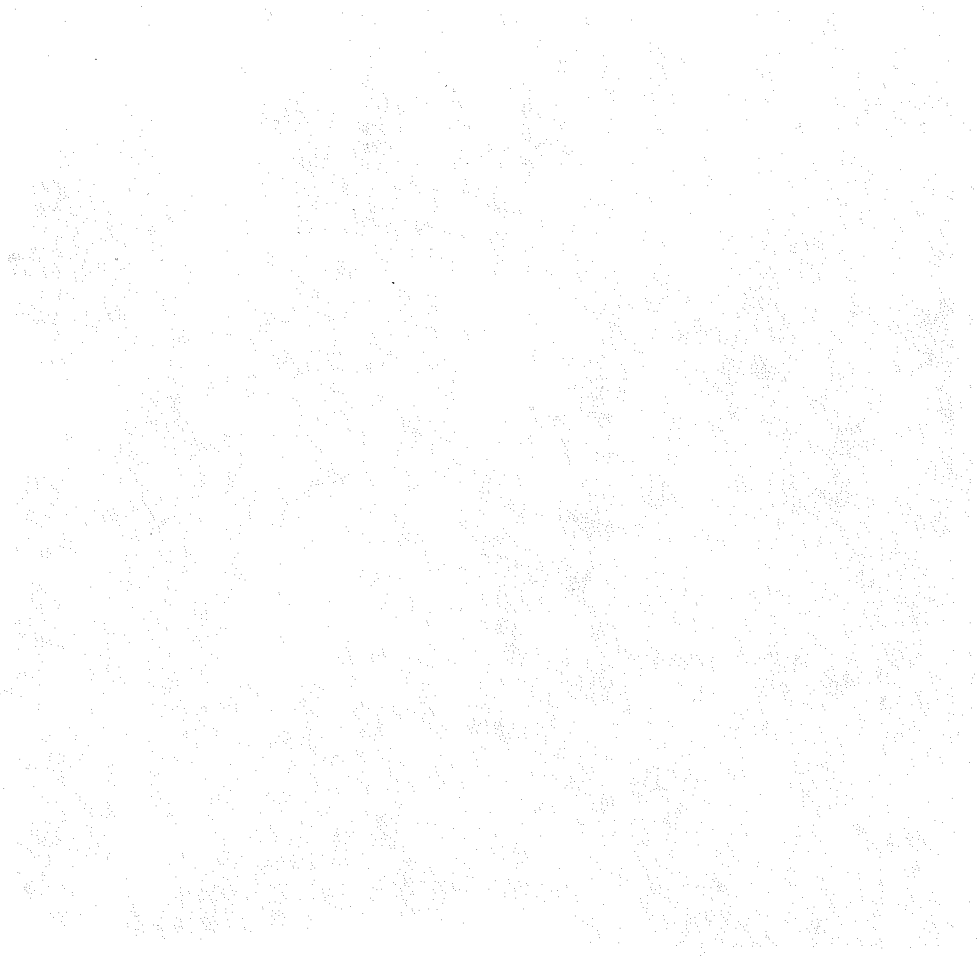
The safest place 2 be is in someone's PRAYERS!

And the best place 2 be is in.....

GODS HANDS!

==========

This communication, including attachments, is confidential, may be subject to legal privileges, and is intended for the sole use of the addressee. Any use, duplication, disclosure or dissemination of this communication, other than by the addressee, is prohibited. If you have received this communication in error, please notify the sender immediately and delete or destroy this communication and all copies.



Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, December 22, 2011 4:43 PM
To: Kennedy, Kevin - GAB
Subject: FW: Merry Christmas!!!

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

I know you're a cat guy, but this is worth it

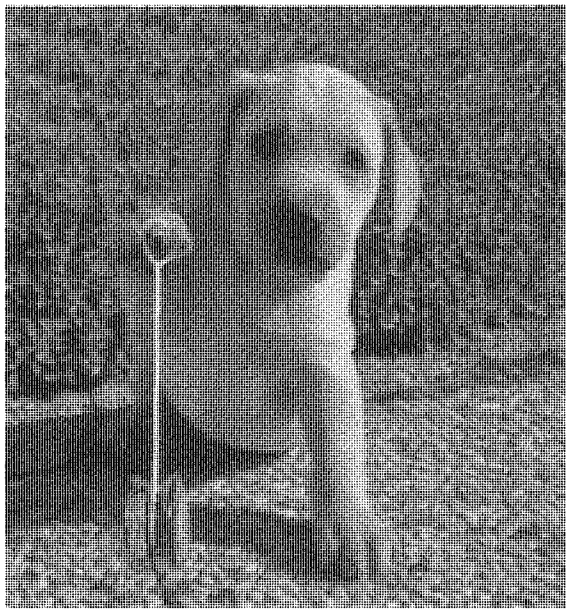
Lois G. Lerner
Director of Exempt Organizations

Merry Christmas Dear Friends!

And "**THIS**" is why I believe in Santa...

My Christmas Greeting for You...

Just click on the puppy's nose! Turn up the sound.



Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 15, 2012 7:25 PM
To: Kennedy, Kevin - GAB
Subject: Re: June 6

Great!
Lois G. Lerner----------
Sent from my BlackBerry Wireless Handheld

From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@wisconsin.gov]
Sent: Thursday, March 15, 2012 07:43 PM
To: Lerner Lois G
Subject: RE: June 6

Looks good. It is the day after our recall elections. I may need to be out of town.

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Thursday, March 15, 2012 3:30 PM
To: Kennedy, Kevin - GAB
Subject: June 6

I will be in Chicago if you are able to meet me for dinner

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Friday, May 25, 2012 10:37 AM
To: Kennedy, Kevin - GAB
Subject: FW: Chicago Trip

As promised, here's my hotel information:

Club Quarters Central Loop
111 West Adams St.
Chicago, IL 60603

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, June 06, 2012 1:25 PM
To: lois.g.lerner@irs.gov; Lois G. Lerner (tobomatic@msn.com)
Subject: Proceed to backup

Contacts: Lois G. Lerner

Lois,

I am so sorry. You will have to go to your backup for dinner tonight. I have a number of media requests along with a possible recount in the one state senate race the Dems won by a margin of just over 1%. I also have a ballot access meeting on Friday with 19 pending challenges and one attorney out today with a sick child.

I will be in touch so we can arrange for dinner again soon.

Kevin

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Thursday, June 07, 2012 8:55 AM
To: Lerner Lois G
Subject: RE: Yes or no?

The answer is always yes unless the question is will we meet for dinner last night.

-----Original Message-----
From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, June 06, 2012 12:00 PM
To: Kennedy, Kevin - GAB
Subject: Yes or no?

Lois G. Lerner---------- Sent from my BlackBerry Wireless Handheld

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, July 30, 2012 11:52 AM
To: Kennedy, Kevin - GAB
Subject: Got Your Call

I was at the beach last week with Michael's family--I'm guessing Colorado and Oregon were way more pleasant than the Eastern Shore of Maryland--stiflingly hot and humid. Hope you had a great time--call when you have a minute or two.

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, December 05, 2012 4:55 PM
To: Kennedy, Kevin - GAB
Subject: Dinner Monday

Not sure you got my earlier email. I can do it if you are willing to come to my house so I can walk the dogs--I could pick you up on the way home. Then we could go out to eat in Bethesda and you could take the subway back to your hotel. Not the best set-up, but I'd really like to see you and I am busy the other 2 evenings you are here. Let me know!

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, January 02, 2013 12:59 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

Happy New Year! I am looking forward to seeing you . I do not arrive in DC until 6:30 on Wednesday. I am staying at the Fairfax on Embassy Row. How about an early dinner on Thursday?

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, January 02, 2013 12:15 PM
To: Kennedy, Kevin - GAB
Subject: Best Laid Plans

Happy New Year! Hope all is well. I'm looking at my calendar and see you will be in DC soon. As I mentioned previously, can't do Friday night for dinner because of book club. Unfortunately, I just learned that Michael has work dinners on Wed. and Thurs. So, if you still want to get together, I can try to get someone to let the dogs out and we can eat downtown--but it would have to be an early night so I can get back and feed the animals, or we can come to Bethesda so I can do dogs and then go out after that. Not sure where your hotel is, but the Bethesda Metro is an easy way to get back to DC. Let me know your thoughts--looking forward to seeing you in this s new year!

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, January 02, 2013 1:33 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

OK. Look forward to seeing you.

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, January 02, 2013 1:32 PM
To: Kennedy, Kevin - GAB
Subject: RE: Best Laid Plans

I'll try to get someone to do the dogs--Laura may be off on Thursday--if not, it's off to Bethesda!

Lois G. Lerner
Director of Exempt Organizations

From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@wisconsin.gov]
Sent: Wednesday, January 02, 2013 1:59 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

Happy New Year! I am looking forward to seeing you . I do not arrive in DC until 6:30 on Wednesday. I am staying at the Fairfax on Embassy Row. How about an early dinner on Thursday?

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, January 02, 2013 12:15 PM
To: Kennedy, Kevin - GAB
Subject: Best Laid Plans

Happy New Year! Hope all is well. I'm looking at my calendar and see you will be in DC soon. As I mentioned previously, can't do Friday night for dinner because of book club. Unfortunately, I just learned that Michael has work dinners on Wed. and Thurs. So, if you still want to get together, I can try to get someone to let the dogs out and we can eat downtown--but it would have to be an early night so I can get back and feed the animals, or we can come to Bethesda so I can do dogs and then go out after that. Not sure where your hotel is, but the Bethesda Metro is an easy way to get back to DC. Let me know your thoughts--looking forward to seeing you in this s new year!

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, January 28, 2013 9:51 AM
To: Kennedy, Kevin - GAB
Subject: RE: Stuck in DC

Sorry to have missed you too. I basically stayed in bed the entire weekend except to go to dinner with Bobby and her family for her 60th. I was hoping for worse weather today so I could justify not coming in, but it seemed just wet this morning as I was walking dogs so I am here. What a mess with staying here and not getting home until 4--I hate those kind of days! You have intrigued me with your retirement comment. Let's try and talk some evening this week. I got my new retirement figures this morning so need to look carefully at them. Stay safe.

Lois G. Lerner
Director of Exempt Organizations

-----Original Message-----
From: Kennedy, Kevin - GAB [mailto:Kevin.Kennedy@wisconsin.gov]
Sent: Sunday, January 27, 2013 10:48 PM
To: Lerner Lois G
Subject: Stuck in DC

I hope you are feeling better. I missed you, but I know life is crazy and being well is paramount.

I got some work done and a long walk visiting the monuments, notably Lincoln and MLK.

Unfortunately, Frontier cancelled my return flight because the pilot accumulated too many hours. I get to spend the night in Crystal City. Leave at 9:30, but do not get back to Madison until 4.

Things are unraveling at work. I may be over reacting but I think I will be able to retire. Much sooner than I thought.

I will call next week.

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, February 20, 2013 1:11 PM
To: Kennedy, Kevin - GAB
Subject: FW: 029 DTR G-4, Lawsuit Seeks to Force Churches to File Forms 990 as Evangelical Council Objects

Another interesting case about my work--coming out of your great state.

Lois G. Lerner
Director of Exempt Organizations

Daily Tax Report

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Federal Tax & Accounting

Tuesday, February 12, 2013

Exempt Organizations: Lawsuit Seeks to Force Churches to File Forms 990 as Evangelical Council Objects

By Diane Freda

Freedom From Religion's latest lawsuit against the Internal Revenue Service argues that Form 990 filing requirements for nonprofits other than churches constitute preferential treatment for churches-a stance that the Evangelical Council for Financial Accountability opposed Feb. 11.

The lawsuit (Freedom From Religion Foundation Inc. v. Miller, W.D. Wis., No. 3:12-cv-00946-slc, filed 12/27/12)argues that existing church exemptions from IRS filing requirements violate the Establishment Clause of the First Amendment and equal protection principles under the Fifth Amendment. The complaint, filed Dec. 27, alleges the exemptions discriminate against nonprofit organizations other than churches.

In December, the Evangelical Council recommended in a report to Sen. Charles Grassley (R-Iowa) that IRS never require religious organizations to file a Form 990 information return.

The plaintiffs, however, said they are tax-exempt 501(c)(3) nonprofit organizations that must file "detailed, intrusive, and expensive" annual reports to maintain their tax-exempt status, while such reports are not required for churches and certain other affiliated religious organizations in order to remain tax-exempt.

Freedom From Religion and one of its local chapters asked the federal district court to not only find the exemptions unconstitutional, but to enjoin IRS from allowing churches the exemptions in the future.

Under current law, and ever since Congress required annual federal information returns for nonprofit organizations in 1943, churches and certain other church-related organizations have been statutorily exempt from having to file for initial recognition of tax-exempt status with IRS, as well as the annual information returns necessary to maintain tax exemption, the Evangelical Council said in a statement.

Excessive Entanglement Cited.

"The U.S. Supreme Court has ruled that the First Amendment's Establishment Clause prohibits 'excessive entanglement'between the church and the government," it said.

"The Court has ruled that 'detailed monitoring and close administrative contact'
are elements of excessive entanglement," ECFA said. Requiring churches to file detailed information returns such as the Form 990 would raise serious constitutional questions, would not be in the best interests of the free exercise of religion in America, and would create a significant burden on both the religious sector and the federal government, the group said.

The issue of whether churches should have to file Forms 990 was recently considered by the Commission on Accountability and Policy for Religious Organizations and panels of nonprofit, religious sector and legal experts in a December 2012 report to Grassley (175 DTR G-9, 9/9/11).

In January 2011, Grassley asked ECFA, an accreditation agency that helps Christian nonprofit organizations with financial accountability, to lead an effort to provide input on key policy issues related to financial accountability, after some religious organizations were perceived by the public to have been spending money
lavishly(06 DTR G-1, 1/10/11).

The latest lawsuit comes after two other Freedom From Religion complaints were filed against IRS in the past six months;one challenging the constitutionality of a clergy housing exclusion and another seeking to compel IRS to enforce the campaign prohibition against churches involved in electioneering activities (90 DTR K-2, 5/10/11).

IRS is expected to file its response to the latest Freedom From Religion complaint by the end of February.

Text of the complaint is in TaxCore.

029 DTR G-4, 2013, 2013 WL 494965 (04 National/Federal)

END OF DOCUMENT

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Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 07, 2013 12:46 PM
To: Kennedy, Kevin - GAB
Subject: Present

Lois J. Lerner
Director of Exempt Organizations

Did you get your bread?

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, March 13, 2013 6:18 PM
To: Lerner Lois G
Subject: RE: Got Your Voicemail

Wow!

Where did you eat in Minneapolis? I have a daughter there as you know and I could one up her if I know of a place she doesn't.

Really enjoyed the bread, but still have Catholic guilt about not acknowledging the gift timely.

Oh well, Francis I would have wanted me to have distributed it to the poor. I think Sara and I qualify. Poor in spirit any way.

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, March 13, 2013 5:53 PM
To: Kennedy, Kevin - GAB
Subject: Got Your Voicemail

No need to feel bad. I was mostly worried that I'd paid for overnight service, but the post office didn't deliver it until it turned green (good for beer--not for bread)! Glad you enjoyed it--I thought it was pretty good for store bought. Was in Minneapolis yesterday. Had a great dinner with one of my colleagues--not as good as dinner with you, of course. Glad to hear your voice. Things sound crazy there--as is the case here. The sand keep shifting as to what the new rules are. The latest--if we provide speakers for events and get free tickets in return, staff can use the free tickets, but only if they take leave to attend the event--that's even if there is no travel or other expense involved. I have worked for the govt for over 30 years and this is a first! more to come, I'm sure. Stay sane.....

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 14, 2013 8:03 AM
To: Kennedy, Kevin - GAB
Subject: Fw: Restaurant

See below
Lois G. Lerner----------
Sent from my BlackBerry Wireless Handheld

From: Eve Borenstein [mailto:eve@bamlawoffice.com]
Sent: Wednesday, March 13, 2013 11:24 PM Eastern Standard Time
To: Lerner Lois G
Subject: Re: Restaurant

Restaurant Alma
528 University Ave SE Minneapolis, MN 55414
Cross Street: 6th Avenue SE
(612) 379-4909

I did not ask the church reg question. A couple of people told me they were happy to hear you say churches weren't immune from audit, but I don't know if that was the intent of the question!

I won't send your link when i get it out to anyone else, but might have Heidi of my office transcribe .. I loved your speech.

Thinking no to Georgetown but maybe will come into DC early for ABA. what are you doing wed 5/8?

Eve Borenstein

Borenstein and McVeigh Law Office
2836 Lyndale Ave. S
Minneapolis, MN 55408
612/822-2677 (office)
612/822-2626(fax)
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Lerner Lois G <Lois.G.Lerner@irs.gov> wrote:

I was telling a friend about the great place we ate in Minneapolis. His daughter lives there, so he wanted the restaurant name. I have no clue--didn't pay attention. Can you enlighten me please? By the way, was the question re: why is it taking so long for Treasury to get

the 7611 regs out from you?
Lois G. Lerner----------
Sent from my BlackBerry Wireless Handheld

Kennedy, Kevin - GAB

From: Wittenwyler, Mike <mwittenw@gklaw.com>
Sent: Wednesday, November 27, 2013 4:20 PM
To: Wittenwyler, Mike
Cc: Richards, Wendy
Subject: Political Law Update: IRS Notice on 501(c)(4) Rulemaking and Political Activities
Attachments: 10511537_1.pdf

Attached is a political law update on the Internal Revenue Service's notice of proposed rulemaking issued yesterday afternoon that would expand the scope of activities by a section 501(c)(4) organization considered to be "political" under IRS regulations.

Mike B. Wittenwyler

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Madison, Wisconsin 53703
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GODFREY & KAHN S.C.

MEMORANDUM

TO: Friends / Colleagues

FROM: Mike Wittenwyler / Wendy Richards
Godfrey & Kahn, S.C.

DATE: November 27, 2013

SUBJECT: IRS Notice of Proposed Rulemaking for Section 501(c)(4) Organizations: Expanding the Scope of "Political" Activities

The Internal Revenue Service ("IRS") issued a notice of proposed rulemaking yesterday afternoon that would expand the scope of activities by a section 501(c)(4) organization considered to be "political" under IRS regulations.[1] This announcement is the beginning of a debate at the IRS on how to more precisely define political activity and limit the amount that tax-exempt organizations can spend on it. It will be many months (if not longer) before the IRS issues any final new rules and unlikely for any rulemaking to apply to any activity in 2014.

Key points about the IRS notice for you to consider:

- **501(c)(4)s Only.** At this point, the proposed rulemaking would only affect section 501(c)(4) organizations. It does not modify the scope or definition of political activity for section 501(c)(3) organizations or section 527 organizations. Moreover, it does not change the rules for labor organizations under section 501(c)(5) or trade associations under 501(c)(6).

- **No Guidance on Permissible Amount of Political Activity**. The notice does not provide any further guidance on exactly how much political activity is permissible. It only seeks comment on this topic.

- **"Candidate-Related Political Activity" Excluded From Social Welfare.** The proposed changes state that a section 501(c)(4) organization's social welfare purpose "does not include direct or indirect candidate-related political activity." Accordingly, any candidate-related political activity could not be the primary purpose of a section 501(c)(4) organization. Instead, a section 501(c)(4) organization would need to make sure that it has other primary activities – including lobbying and educational activities.

[1] *See* Reg-134417-13. The official document is scheduled to be published in the Federal Register on Friday, November 29, 2013, and will be available online at: http:/federalregister.gov/a/2013-28492.

- **"Candidate-Related Political Activity" Defined.** The proposed rulemaking would more precisely define and, as a result, expand the scope of political activities. The proposed definition of "candidate-related political activity" would include:

    - Express advocacy communications;
    - Issue advocacy communications within 30 days of a primary election or 60 days of a general election that refer to a clearly identified candidate on the ballot or a political party;
    - Any independent expenditures or electioneering communications reported to the Federal Election Commission;
    - Contributions to candidates, political parties, PACs or other political committees organized under section 527;
    - Transfers to other section 501(c) organizations that engage in candidate-related political activity;
    - Voter registration or GOTV activities;
    - Member communications on behalf of a candidate;
    - Voter guides;
    - Hosting or conducting an event at which a candidate appears as part of the program within 30 days of a primary or 60 days of a general election; and,
    - Volunteer activity when done under the organization's direction or supervision.

    Accordingly, all of these activities would be within the scope of political activities when conducted by a section 501(c)(4) organization.

- **No Lobbying Public Officials in the Time Period Before an Election.** As a result of the new definition of "candidate-related political activity," any grassroots lobbying communications that identify a public official who is also a candidate on the ballot would no longer be considered lobbying in the 30 days before a primary election or 60 days before a general election. Instead, these communications would be political activity.

- **"Public Communications" Broadly Defined.** An issue advocacy communication that would be included as candidate-related political activity would include a communication distributed via broadcast, cable, satellite, Internet, newspaper, magazines, other periodicals, other forms of paid advertising or "otherwise reaches, or is intended to reach, more than 500 persons."

- **Excluding Transfers to Other 501(c)s.** A transfer of funds to another section 501(c) organization would not be considered to be candidate-related political activity if the recipient organization certifies that it does not engage in such activity and the contributor does not know or have reason to know that the representation is inaccurate or unreliable. Similarly, transferred amounts would be excluded if the funds are subject to restriction that they will not be used for candidate-related political activity.

If you have questions on the proposed rulemaking or would like to discuss further, please let us know.

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Thursday, April 09, 2015 9:19 AM
To: Kevin Kennedy
Subject: FW: If I Get This Back, Thank You!

From: Lerner Lois G [mailto:Lois.G.Lerner@irs.gov]
Sent: Wednesday, December 15, 2010 11:55 AM
To: Lerner,Leslie R.; Letourneau Diane L; Lehman Sue; Zarin Roberta B; joan.schaffer@gmail.com; Kennedy, Kevin - GAB
Subject: FW: If I Get This Back, Thank You!

For my guys--no need to send back to me, but wanted you to know the sentiment!

Lois G. Lerner
Director, Exempt Organizations

From: Lerner,Leslie R. [mailto:LLERNER@travelers.com]
Sent: Wednesday, December 15, 2010 9:03 AM
To: Lerner Lois G; Garrabrant,Donna L; 'Sheila Curcione (pcurcione@comcast.net)'; 'Judy Brailsford'; 'Nancy Walz'; 'Gosselin, Nikki'; 'ruth clifford'; 'Ruth Rossini'; 'KernsN'; Kopp,Kathy
Subject: If I Get This Back, Thank You!

|| ||

Sometimes in life, you find a special friend;
Someone who changes your life
just by being part of it.
Someone who makes you laugh
until you can't stop;
Someone who makes you believe
that there really is good in the world.
Someone who convinces you
that there really is an unlocked door
just waiting for you to open it.

This is Forever Friendship.
This is the sacred RED ROSE.

You MUST pass this rose on to at least 5 people including me.
Just be nice & pass it on.....May we all be loved so much.

GOD IS GREAT, BEER IS GOOD AND PEOPLE ARE CRAZY!

==========
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