



Treasury Inspector General for Tax Administration

*Inappropriate Criteria Were Used to
Identify Tax-Exempt Applications for
Review*

Criteria for Potential Political Cases

June 2011



- “Tea Party,” “Patriots,” or “9/12 Project” is referenced in the case file
- Issues include government spending, government debt, or taxes
- Education of the public by advocacy/lobbying to “make America a better place to live”
- Statements in the case file criticize how the country is being run

Delays in Application Processing



Of the 296 potential political cases reviewed by TIGTA, as of December 17, 2012:

- 108 had been approved
- 28 were withdrawn by applicant
- 160 were open from 206 to 1,138 calendar days
- 0 had been denied

The IRS Sent Unnecessary Questions to Applicants Requesting:



1. Donor names.
2. List of all issues important to the organization and the organization's position on those issues.
3. Roles and activities of participants other than members and type of conversations and discussions held during the activities.
4. Whether officers, directors, *etc.*, have run or will run for public office.
5. Political affiliations of officers, directors, speakers, candidates supported, *etc.*
6. Information regarding employment, other than for the organization, including hours worked.
7. Information regarding activities of other organizations -- not just the relationship of the other organization to the applicant.

High-Level Organizational Chart

