



May 15, 2018

The Honorable Donald Trump
Office of the President of the United States
The White House
1600 Pennsylvania Avenue, N.W.
Washington, D.C. 20006

The Honorable Steven Mnuchin
Office of the Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Dear President Trump and Secretary Mnuchin:

On behalf the undersigned individuals and organizations representing millions of concerned taxpayers across America, we write regarding an issue of utmost importance: preventing further Internal Revenue Service (IRS) targeting of nonprofit organizations on the basis of ideology, and protecting the First Amendment freedoms of speech and association of those organizations by eliminating IRS collection of sensitive information on their donors.

Specifically, we are asking you to do everything you can to encourage the IRS to initiate a rulemaking to eliminate the Schedule B form filing requirement for 501(c) exempt organizations.

As you are well aware, recent years have witnessed an increase in assaults against First Amendment free speech and association rights. In numerous instances, the IRS has collected and leaked sensitive identifiable information regarding contributors to 501(c) organizations contained in the IRS "Schedule B" form that is supposed to remain confidential. Moreover, the Schedule B form and confidential donor information contained therein have been demanded and used by other government officials, specifically hyper-partisan state attorneys general, to harass and intimidate organizations and individual donors that do not share their ideological and political beliefs.

The IRS itself has acknowledged that Schedule B information is irrelevant to the legally permissible handling of tax filings by 501(c) organizations. Indeed, both the previous IRS Commissioner and IRS Exempt Organizations Director made public statements in 2015 questioning the need for the Schedule B form and intimated the IRS could not guarantee the confidentiality of the information being provided.

Earlier this year, Congress introduced the Preventing IRS Abuse and Protecting Free Speech Act, H.R. 4916, which mirrors legislation passed by the House of Representatives in the last Congress that eliminates the Schedule B filing requirement. While a permanent legislative fix like H.R. 4916 would be ideal, Congress' ongoing failure to act has left nonprofit organizations and their donors vulnerable to further targeting, thus justifying action by the Administration.



In the absence of legislation, the IRS can and should initiate a rulemaking to eliminate the Schedule B requirement, thereby preventing IRS officials and activist state attorneys general from exploiting the confidential information to target groups and individual Americans with whom they politically disagree.

Such a rulemaking is well within the IRS's prerogative. Congress never adopted the Schedule B donor disclosure requirement for most exempt 501(c) organizations. Yet the disclosure requirement applies today to *all* exempt organizations, as the Treasury Department and IRS made the decision independently of Congress to require the filing of Schedule B as part of the Form 990 annual information return of *all* exempt organizations.

Mr. President and Mr. Secretary, there is simply no justification for the IRS to continue using Schedule B to collect sensitive data on Americans who simply seek to exercise their First Amendment free speech and free association rights. We stand united in our efforts to eliminate the Schedule B and respectfully urge you to exercise your authority to encourage an IRS rulemaking as soon as possible to accomplish that goal.

Thank you for your attention to this important matter.

Sincerely,

Jeffrey Mazzella
President
Center for Individual Freedom

Lisa B. Nelson
CEO
ALEC Action

Michael Farris
President, CEO and General
Counsel
Alliance Defending Freedom

Allen J. Hebert
President & Chairman
American-Chinese Fellowship of
Houston

Phil Kerpen
President
American Commitment

Matt Schlapp
Chairman
American Conservative Union

Sean Noble
President
American Encore

Tim Wildmon
President
American Family Association

Grover Norquist
President
Americans for Tax Reform

Steve Pociask
President
American Consumer Institute
Center for Citizen Research

Brent Wm. Gardner
Chief Government Affairs
Officer
Americans for Prosperity

Mark J. Fitzgibbons
President of Corporate Affairs
American Target Advertising,
Inc.

Andrew F. Quinlan
President
Center for Freedom and
Prosperity



Olivia Grady
Senior Fellow
Center for Worker Freedom

Thomas Schatz
President
Citizens Against Government
Waste

Chuck Muth
President
Citizen Outreach

Cleta Mitchell, Esq.
Attorney for Nonprofit
Organizations

Kent Lassman
President
Competitive Enterprise Institute

Penny Nance
President and CEO
Concerned Women for America

Matthew Kandrach
President
Consumer Action for a Strong
Economy

Ron Pearson
Executive Director
Conservative Victory Fund

Katie McAuliffe
Executive Director
Digital Liberty

Rebekah Gantner
Executive Director
Eagle Forum Education & Legal
Defense Fund

Grant Callen
President
Empower Mississippi

Gary Marx
Former Executive Director
Faith and Freedom Coalition

Paul Weber
President & CEO
Family Policy Alliance

George Landrith
President
Frontiers of Freedom

Jonathan Bechtel
Chief Operating Officer and
General Counsel
Foundation for Government
Accountability

Brian Minnich
Executive Vice President
Freedom Foundation

Nathan Nascimento
Executive Vice President
Freedom Partners Chamber of
Commerce

Adam Brandon
President
FreedomWorks

Victor Riches
President & CEO
Goldwater Institute

Christopher L. Carmouche
Executive Director
GrassTopsUSA

Mario H. Lopez
President
Hispanic Leadership Fund

Carrie L. Lukas
President
Independent Women's Forum

Heather R. Higgins
CEO
Independent Women's Voice

Andrew Langer
President
Institute for Liberty

Tom Giovanetti
President
Institute for Policy Innovation

Samuel B. Casey
General Counsel
Jubilee Campaign



THE BUCKEYE INSTITUTE



Dave Trabert
President
Kansas Policy Institute

Seton Motley
President
Less Government

Mathew D. Staver, Esq.
Founder and Chairman
Liberty Counsel

Gregg Keller
Chairman
Missouri Century Foundation

Chris W. Cox
Executive Director
National Rifle Association
Institute for Legislative Action

Pete Sepp
President
National Taxpayers Union

Ed Martin
President
Phyllis Schlafly Eagles

Lorenzo Montanari
Executive Director
Property Rights Alliance

Eli Lehrer
President
R Street Institute

James L. Martin
Founder/Chairman
60 Plus Association

Saulius "Saul" Anuzis
President
60 Plus Association

Karen Kerrigan
President & CEO
Small Business &
Entrepreneurship Council

Tracie Sharp
President
State Policy Network

David Williams
President
Taxpayers Protection Alliance

Judson Phillips
President
Tea Party Nation

Jenny Beth Martin
President
Tea Party Patriots Foundation

Lynn Taylor
President
Tertium Quids

Robert Alt
President & CEO
The Buckeye Institute

Daniel Garza
President
The LIBRE Initiative

C. Preston Noell III
President
Tradition, Family, Property, Inc.

Alan P. Dye
Partner
Webster, Chamberlain & Bean

Stephen T. Whelan
Chairman
The Witherspoon Institute

Dann Mead Smith
President
Washington Policy Center

Ron Robinson
President
Young America's Foundation

cc: Members of Congress