November 28, 2017

The Honorable Paul D. Ryan
Speaker
U.S. House of Representatives
Washington, DC 20515

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, DC 20510

Dear Speaker Ryan and Majority Leader McConnell,

On behalf of millions of taxpayers across America, we hereby urge you to support efforts preventing future Internal Revenue Service (IRS) abuse and protecting First Amendment freedoms of speech and association by eliminating the Schedule B form for 501(c) organizations that contain sensitive identifiable information on contributors to those 501(c) organizations.

Last year, the House of Representatives passed this important legislation in the form of H.R. 5053, the "Preventing IRS Abuse and Protecting Free Speech Act," sponsored by Representative Peter Roskam (R - Illinois). Senator Tim Scott (R - South Carolina) introduced S. 3057 under the same title in the Senate.

As acknowledged by the IRS itself, Schedule B information is inapplicable to the legally permissible handling of 501(c) organization tax filings. Eliminating Schedule B will not only make tax compliance easier, but also help limit the ability of the IRS and others, including state officials with access to the information, to chill free speech and civic participation among the public.

As you are well aware, First Amendment free speech and association rights have come under assault in recent years, with the IRS at the center of the misbehavior. In multiple high-profile confirmed cases, the IRS has leaked sensitive, private Schedule B information that it had no right or business making public.

As only one example, the agency agreed to settle a lawsuit filed by the National Organization for Marriage (NOM) after an IRS official provided NOM's Schedule B to the adversarial organization Human Rights Campaign, which proceeded to publish it. Revelations of leaked information, in addition to instances in which the IRS targeted organizations on the basis of perceived ideology, policy positions and names to deny or delay approval of nonprofit legal status, demonstrate that the threat to freedoms of speech, association and petitioning of government are all too real.

Congress must therefore take this opportunity as tax reform begins to strengthen First Amendment protections and prevent future IRS abuse,
given the agency's established record of negligent oversight and outright abuse of power. The protections we urge you to support would address those important goals, and constitute a victory for private citizens and organizations across the political spectrum.

For their part, IRS officials have gone on record in support of eliminating the Schedule B form requirement for some 501(c) classifications. In December 2015, for example, IRS Director of Exempt Organizations Tamara Ripperda addressed the possibility of eliminating the Schedule B:

_The IRS is considering eliminating Schedule B of the Form 990, which asks for the names and addresses of an exempt organization's contributors and for certain information about contributions received. Tax analysts reported that, at a program sponsored by the Urban Institute, Tammy Ripperda (Director of Exempt Organizations at the IRS) questioned whether the IRS should ask for the names and addresses of contributors, given that this information is not made public, and whether there is a need for the information from a federal tax law enforcement standpoint._

It is therefore clear that the Schedule B form requirement is unnecessary, and only perpetuates the possibility of abuse by IRS officials or outside wrongdoers, including state officials with access to the information. Accordingly, we urge all Members of Congress to support and enact legislation to finally eliminate the Schedule B form requirement for 501(c) groups.

Sincerely,

Jeffrey Mazzella
President
Center for Individual Freedom

Lisa B. Nelson
CEO
ALEC Action

Phil Kerpen
President
American Commitment

Steve Pociask
President
American Consumer Institute

Dan Schneider
Executive Director
American Conservative Union

Sean Noble
President
American Encore

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

Chrissy Harbin
Vice President of External Affairs
Americans for Prosperity

Grover Norquist
President
Americans for Tax Reform

Norman Singleton
President
Campaign for Liberty

John Charles
President & CEO
Cascade Policy Institute

Andrew F. Quinlan
President
Center for Freedom and Prosperity
Olivia Grady
Senior Fellow
Center for Worker Freedom

Chuck Muth
President
Citizen Outreach

Twila Brase RN, PHN
President and Co-founder
Citizens’ Council for Health Freedom

Michael Bowen
CEO
Coalition for a Strong America

Kent Lassman
President and CEO
Competitive Enterprise Institute

Dan Caldwell
Executive Director
Concerned Veterans for America

Matthew Kandrach
President
Consumer Action for a Strong Economy

Tom Schatz
President
Council for Citizens Against Government Waste

Katie McAuliffe
Executive Director
Digital Liberty

Ed Martin, President
Rebekah Gantner, Executive Director
Eagle Forum Education & Legal Defense Fund

Gary Marx
Former Executive Director
Faith and Freedom Coalition

Nathan Nascimento
Executive Vice President
Freedom Partners Chamber of Commerce

Adam Brandon, President
FreedomWorks Inc. and FreedomWorks Foundation

George Landrith
President
Frontiers of Freedom

Christopher L. Carmouche
Executive Director
GrassTopsUSA

Mario Lopez
President
Hispanic Leadership Fund

Carrie L. Lukas
President
Independent Women’s Forum

Heather R. Higgins
President and CEO
Independent Women’s Voice

Andrew Langer
President
Institute for Liberty

Kory Swanson
President & CEO
John Locke Foundation

Dave Trabert
President
Kansas Policy Institute

Seton Motley
President
Less Government

Cleta Mitchell, Esq.
Attorney for Nonprofit Organizations

Gerrye Johnston
Founder/CEO
Women for Democracy in America, Inc.
Chris W. Cox  
Executive Director  
National Rifle Association  
Institute for Legislative Action

Pete Sepp  
President  
National Taxpayers Union

John A. Tsarpalas  
President  
Nevada Policy Research Institute

Ron Pearson  
President  
Pearson & Pipkin

Lorenzo Montanari  
Executive Director  
Property Rights Alliance

James L. Martin  
Founder/Chairman  
60 Plus Association

Karen Kerrigan  
President & CEO  
Small Business & Entrepreneurship Council

Tracie Sharp  
President & CEO  
State Policy Network

David Williams  
President  
Taxpayers Protection Alliance

Judson Phillips  
President  
Tea Party Nation

Jenny Beth Martin  
Co-Founder  
Tea Party Patriots

Robert Alt  
President & CEO  
The Buckeye Institute

Charles Sauer  
Founder and President  
The Market Institute

Adam Meyerson  
President  
The Philanthropy Roundtable

Eli Lehrer  
President  
The R Street Institute

Carol Platt Liebau  
President, Yankee Institute for Public Policy

Ron Robinson  
President  
Young America’s Foundation

cc: Chairman Kevin Brady  
Chairman Orrin Hatch  
Members of Congress