

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request #1
To: (Name of Taxpayer and Company, Division or Branch)		Subject: Intervention in Political Campaign
Taxpayer Name Address Line 1 City, ST ZIPCODE		Submitted to:
		Dates of Previous Requests: None

Description of Documents Requested:

Issue: Whether your organization has intervened in a political campaign.

We have received information that on (*specify date*), your organization may have taken out an advertisement in the (*specify newspaper or other publication*) taking a position in support of or in opposition to (*specify candidate*) in his or her political campaign for the office of (*specify public office – i.e. mayor*). We have attached a copy of that advertisement for your information. Organizations exempt under Internal Revenue Code (IRC) section 501(c)(3) are expressly prohibited from intervening in any political campaign for public office.

We need your response to the questions shown below, in order to evaluate the information we have received. Please provide a written response that addresses, at a minimum, the following items and includes the documents requested:

1. Did your organization participate in preparing, arranging for the publication of, or paying for the advertisement?
 - a. If so, who authorized the preparation, publication, or payment of the advertisement?
 - b. Who drafted the advertisement copy? What is the relationship between the person(s) and the organization? Volunteer? Paid staff? Paid contractor? Other?
 - c. What was the cost of publishing the advertisement? (Provide a copy of the invoice and a copy of the cancelled check.)
 - d. How did you record the expenses of the advertisement in your accounting records, such as your general ledger?
 - e. Please provide an accounting of expenditures associated with the advertisement(s), including allocations of overhead.
 - f. If you believe that the advertisement described above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.

2. Describe in detail any other advertising identifying candidates prepared and/or published by your organization between {*January 1, [year of election]* and [*Date of IDR of date of election, whichever comes first*}]

3. Please describe in detail any other instances in which your organization may reasonably be considered to have engaged in activities in support of (or opposition to) one or more candidates for public office between {*January 1, [year of election]* and [*date of IDR, or date of election, whichever comes first*}] In

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identifying activities in response to this question, please include (but do not limit your response to) all instances in which you distributed written or oral communication identifying one or more candidates, all instances in which one or more candidates or campaign representatives appeared on the premises of your organization or at an event sponsored by your organization, and all instances in which the organization made resources or facilities available to one or more candidates or campaigns.

- a. If you believe that one or more of the activities described in response to the question above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
 - b. Please include with your description of each activity, an account of the costs associated with the activity, including allocable overhead.
4. Does your organization have any policies or procedures regarding political campaign intervention? If so, please provide a copy of all policies and procedures and all documents that authorized/implemented those policies or procedures, such as minutes of board meetings.

Please provide the above information and/or documents as soon as possible but no later than *[enter response period of between 7-15 days, depending upon the volume of information requested (7 days for Type C cases)]* days from the date of this letter. If you need additional time to respond, call me at *[insert phone number]* to discuss a mutually-agreeable response date. If we do not hear from you within *(insert response period)* days, we will assume that you do not intend to reply and will proceed accordingly.

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Description of Documents Requested:

Issue: Whether your organization has contributed (directly or indirectly) to a political campaign.

We have received information that on (*specify date*), your organization may have made a contribution of \$ (*specify amount*) to the campaign of (*specify candidate*) for the office of (*specify public office sought by candidate*). Organizations exempt under Internal Revenue Code (IRC) Section 501(c)(3) are expressly prohibited from intervening in any political campaign for public office.

In order to evaluate the information we have received, we need your response to the questions shown below. Please provide a written response that addresses the following items and includes any of the documents requested:

1. Did your organization make a contribution to the campaign of [candidate]? If so, please answer the following questions.
 - a. Who authorized the contribution? What is the relationship between the person(s) and the organization? Board member? Volunteer? Employee? Other?
 - b. Was the contribution made in connection with an event conducted either by your organization or by the campaign? If yes, please describe.
 - c. How did you record the contribution in your accounting records, such as your general ledger?
 - d. If you made the contribution by check, provide a copy of the cancelled check (front and back) or other evidence that you paid the funds (bank statement).
 - e. If you made the contribution in some other form, please describe it and provide any associated documentation.
 - f. Please provide any documentation you received from [candidate], [candidate's campaign] or [PAC] acknowledging receipt of the contribution or otherwise discussing the contribution.
 - g. Have you recovered these funds? If so, please provide documents confirming the funds were recovered, including the date and amount recovered.
 - h. If not, have you attempted to recover the funds? Please describe your efforts to recover the funds. Provide all documents substantiating your attempts to recover the funds.
 - i. Please provide an accounting of expenditures associated with the contribution, including allocations of overhead.
 - j. If you believe that the contribution described above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.

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2. Describe in detail any other campaign contributions, including contributions to PACs, made by your organization between {*January 1, [year of election], or date of IDR, or date of election, whichever comes first*}.
3. Please describe in detail any other instances in which your organization may reasonably be considered to have engaged in activities in support of (or opposition to) one or more candidates for public office between {*January 1, [year of election] and [date of IDR, or date of election, whichever comes first]*}. In identifying activities in response to this question, please include (but do not limit your response to) all instances in which you distributed written or oral communication identifying one or more candidates, all instances in which one or more candidates or campaign representatives appeared on the premises of your organization or at an event sponsored by your organization, and all instances in which the organization made resources or facilities available to one or more candidates or campaigns.
 - a. If you believe that one or more of the activities described in response to the question above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
 - b. Please include with your description of each activity, an account of the costs associated with the activity, including allocable overhead.
4. Does your organization have any policies or procedures regarding political campaign intervention by the organization? If so, please provide a copy of all policies and procedures and all documents that authorized/implemented those policies or procedures, such as minutes of board meetings.

Please provide the above information and/or documents as soon as possible but no later than [*enter response period of between 7-15 days, depending upon the volume of information requested (7 days for Type C cases)*] days from the date of this letter. If you need additional time to respond, call me at [*insert phone number*] to discuss a mutually-agreeable response date. If we do not hear from you within (*insert response period*) days, we will assume that you do not intend to reply and will proceed accordingly.

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Issue: Whether your organization engaged in an activity that constitutes participation in, or intervention in, any political campaign on behalf of (or in opposition to) any candidate for public office.

We have received information describing activities your organization may have conducted in support of, or in opposition to candidates for public office. Specifically, *[cite the publicly available source(s), for instance, "The Big City Herald reported in their June 3, 2004 edition that you distributed ratings of candidates for the November 7, 2004 election for judicial offices in ABC County as 'approved', 'not approved' or 'approved as highly qualified'"]*. Organizations exempt under Internal Revenue Code (IRC) section 501(c)(3) are expressly prohibited from intervening in any political campaign for public office.

In order to evaluate the information we have received, we need your response to the questions shown below. Please provide a written response that addresses, at a minimum, the following items and includes the documents requested:

1. Please indicate whether you did in fact distribute any material that identified candidates at any time between [January 1, [election year] and [date of the article containing the allegation]][year]. Candidates can be identified not only by name but also by picture, nickname, party affiliation, or other identifiers. If so, please answer the following questions.
 - a. Please provide a copy of the material you distributed.
 - b. Who drafted the material? What is the relationship between the person(s) and the organization? Volunteer? Paid staff? Paid contractor? Other?
 - c. Who from your organization authorized the distribution of the material?
 - d. If the material contained candidate ratings, describe in detail how you derived the ratings.
 - e. What method of distribution did you use (mail, in person, e-mail, internet) for distributing the material?
 - f. For each method of distribution, state the number of items distributed.
 - g. If the material was distributed in person, did volunteers or paid staff distribute it?
 - h. Where did the distribution(s) occur? When?
 - i. Was this information posted on your website? If so, when was it posted and by whom? Who approved the posting of the material on the website and when was it approved?
 - j. If the information was posted and then removed from your website, when was the material removed from your website?

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- k. If you believe that your involvement in the preparation and/or distribution of material identifying candidates does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
2. Describe in detail any other instances in which your organization has prepared and/or distributed material identifying candidates for public office between {January 1, [year of election] and [date of IDR or date of election, whichever comes first]}.
3. Please describe in detail any other instances in which your organization may reasonably be considered to have engaged in activities in support of (or opposition to) one or more candidates for public office between {January 1, [year of election] and [date of IDR, or date of election, whichever comes first]} In identifying activities in response to this question, please include (but do not limit your response to) all instances in which you distributed written or oral communication identifying one or more candidates, all instances in which one or more candidates or campaign representatives appeared on the premises of your organization or at an event sponsored by your organization, and all instances in which the organization made resources or facilities available to one or more candidates or campaigns.
 - a. If you believe that one or more of the activities described in response to the question above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
 - b. Please include with your description of each activity, an account of the costs associated with the activity, including allocable overhead.
4. Please provide an accounting of expenditures associated with the development and/or distribution of any material identifying candidates, including allocations of overhead.
5. Does your organization have any policies or procedures regarding political campaign intervention by the organization? If so, please provide a copy of all policies and procedures and all documents that authorized/implemented those policies or procedures, such as minutes of board meetings.

Please provide the above information and/or documents as soon as possible but no later than [enter response period of between 7-15 days, depending upon the volume of information requested (7 days for Type C cases)] days from the date of this letter. If you need additional time to respond, call me at [insert phone number] to discuss a mutually-agreeable response date. If we do not hear from you within (insert response period) days, we will assume that you do not intend to reply and will proceed accordingly.

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Issue: Whether your organization engaged in fundraising for the political campaign of a candidate for public office:

We have received information that on (*specify date*), your organization may have engaged in fundraising for (*specify candidate*) for the office of (*specify public office sought by candidate*). **(Revenue Agent: Describe the alleged fundraising activity specifically, for example: Specifically, the organization conducted a pancake breakfast with the proceeds designated to go to the campaign of John Doe for Mayor. Be as specific as possible).** Organizations exempt under Internal Revenue Code (IRC) section 501(c)(3) are expressly prohibited from intervening in any political campaign for public office.

In order to evaluate the information we have received, we need your response to the questions shown below. Please provide a written response that addresses, at a minimum, the following items and includes the documents requested:

1. Did your organization conduct the activity alleged above? If so, please answer the following questions and provide the requested information.
 - a. Provide a copy of any agreement or correspondence between the organization and the candidate and/or the candidate's representative that discusses the organization's intent to remit the proceeds of the fund-raising event to the candidate's campaign.
 - b. Who authorized this fund-raising event?
 - c. How did you publicize the fund-raising event?
 - d. If your organization publicized the event, please provide copies of each promotional item (e.g., flyer, invitation, poster, etc.), along with invoices for each.
 - e. If the organization publicized via broadcast media, provide that invoice and a copy of the broadcast.
 - f. How did you record the gross receipts of the fund-raising event in your accounting records, such as your general ledger?
 - g. How did you record the expenses for the event in your accounting records, such as your general ledger?
 - h. In what form did the candidate or the candidate's campaign organization or representative receive the proceeds? If by check, provide a copy of the cancelled check (front and back).

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- i. If you believe that the fund-raising event stated above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
2. Describe in detail any other events conducted by your organization, by itself, or in association with others, between *[January 1, [year of election] and date of IDR or date of election, whichever comes first]* in connection with which funds were raised for one or more candidates for public office.
3. Please describe in detail any other instances in which your organization may reasonably be considered to have engaged in activities in support of (or opposition to) one or more candidates for public office between *{January 1, [year of election] and [date of IDR, or date of election, whichever comes first]}* In identifying activities in response to this question, please include (but do not limit your response to) all instances in which you distributed written or oral communication identifying one or more candidates, all instances in which one or more candidates or campaign representatives appeared on the premises of your organization or at an event sponsored by your organization, and all instances in which the organization made resources or facilities available to one or more candidates or campaigns.
 - a. If you believe that one or more of the activities described in response to the question above does not constitute intervention in a political campaign within the meaning of IRC 501(c)(3), please explain and provide any documentation that supports your view.
 - b. Please include with your description of each activity, an account of the costs associated with the activity, including allocable overhead.
4. Does your organization have any policies or procedures regarding political campaign intervention by the organization? If so, please provide a copy of all policies and procedures and all documents that authorized/implemented those policies or procedures, such as minutes of board meetings.

Please provide the above information and/or documents as soon as possible but no later than *[enter response period of between 7-15 days, depending upon the volume of information requested (7 days for Type C cases)]* days from the date of this letter. If you need additional time to respond, call me at *[insert phone number]* to discuss a mutually-agreeable response date. If we do not hear from you within (insert response period) days, we will assume that you do not intend to reply and will proceed accordingly.

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