US Treasury Department

Acknowledgement 5/16/2011 Complaint

Attachment C



## DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

MAY 20 2011

Grant F. Smith Director of Research IRmep Calvert Station P.O. Box 32041 Washington DC 20007

Dear Mr. Smith:

Commissioner Shulman has asked me to respond to your letter of May 16, 2011, in which you request to meet and provide information about the activities of a particular tax-exempt organization. I am the Acting Commissioner of the Tax Exempt and Government Entities Division, one of the four operating divisions in the Internal Revenue Service (IRS), and the Exempt Organization program is under my jurisdiction.

We maintain an ongoing program to ensure tax-exempt organizations continue to meet the requirements for tax exemption. As part of this program, we give serious consideration to complaints made alleging the abuse of tax exempt status. Whenever we receive information about an organization that raises questions about its compliance with the tax laws, we forward that information to our Exempt Organizations Examination office in Dallas, to determine if an examination or other action is warranted. These decisions are made by career civil servants with experience in exempt organization law. To submit any information for our consideration, you can send it via:

- Mail to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce St., Dallas, TX - 75242-1198.
- Fax to 214-413-5415, or
- Email to eoclass@irs.gov.

Please be aware that the Internal Revenue Code includes taxpayer privacy provisions enacted by the Congress to protect the privacy of all taxpayers. Therefore, I cannot comment on information you provide or on what action, if any, we may take on the information.

If you have any questions, please feel fee to contact me at (202) 283-2500 or Joseph Urban of my staff at (202) 283-8925.

Sincerely,

oseph H. Grant