



December 7, 2018

Key Vote NO on S.J.Res. 64 - Disapproval Resolution to Weaken Free Speech and Privacy Protections

On behalf of our activist community, I urge you to contact your senators and urge them to vote NO on S.J.Res. 64, the disapproval resolution under the Congressional Review Act (CRA) to nullify the Department of the Treasury's policy to end the collection of donor information to certain 501(c) nonprofit organizations. S.J.Res. 64 would weaken free speech protections and put donor privacy at risk.

It's not exactly a secret that the IRS has been used as a tool to target Americans who have political or philosophical views that oppose an administration. There is no better example of this than the targeting of Tea Party organizations by the Internal Revenue Service (IRS). Led by Lois Lerner, the IRS discriminated against these Tea Party organizations and individuals simply seeking to participate in the public debate. In another separate instance, an IRS employee leaked an unredacted Schedule B containing the names and addresses of donors to an organization that promotes traditional marriage.

In July, the Department of the Treasury and the IRS announced that certain 501(c) nonprofit organizations would no longer be required to submit a Schedule B along with their annual filing, a Form 990. The policy, "Returns by Exempt Organizations and Returns by Certain Non-Exempt Organizations" (Rev. Proc. 2018-38), applies to filings made in tax year 2018 and after.

The policy doesn't apply to 501(c)(3) organizations, nor does it apply to 527 political organizations. A 501(c) organization to which the policy does apply must keep donor information and make it available to the IRS when requested.

The move to eliminate the Schedule B requirement wasn't exactly a surprise. In December 2015, Tammy Ripperda, the director of Tax Exempt Organizations for the IRS, explained during a panel hosted by the Urban Institute that the IRS was considering eliminating the Schedule B requirement. As Politico noted when the announcement to eliminate the requirement was made

by Treasury and the IRS, “The IRS had been considering scrapping the Schedule B requirements even under former Commissioner John Koskinen, tapped for the job by former President Barack Obama.”

FreedomWorks will count the vote on S.J.Res. 64 when calculating our Scorecard for 2018 and reserves the right to score any related votes. The scorecard is used to determine eligibility for the FreedomFighter Award, which recognizes Members of the House and Senate who consistently vote to support economic freedom and individual liberty.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adam Brandon', with a stylized flourish at the end.

Adam Brandon
President, FreedomWorks