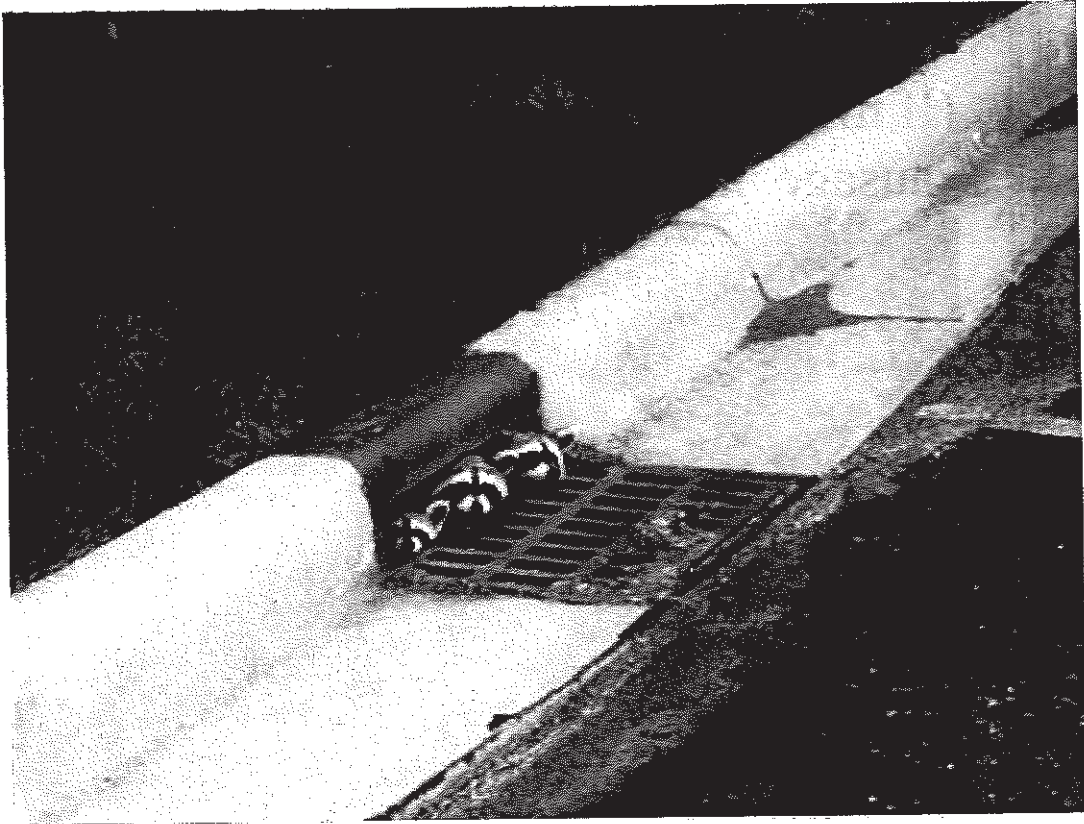


May your cup runneth over with love.



May you always find shelter from any storm.



May you remain good looking and looking good!



May you find the perfect diet for your soul.
(If this face doesn't make you want to stop eating
sausage, nothing will.)



May you find perfect balance in the company you
keep.



May you have as much fun as you can before someone makes you stop.



May the worst thing that happens to you come in slobbery pink and furry tan.



May you manage to make time for siesta.



May all the new folks you meet be interesting and kind.



May your accessories always harmonize with your natural beauty!



Should your mouth be bigger than your stomach,
may you have a chewing good time!



May you always know when to walk away and know when to run.



And may your friends always bring you joy!



*MAY YOU HAVE A WONDERFUL NEW YEAR
FILLED WITH LOVE, HAPPINESS, AND HOPE.*

A diplomat is a man who always remembers a woman's birthday but never remembers her age.

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, February 08, 2011 3:47 PM
To: Kennedy, Kevin - GAB
Subject: FW: FW: PICTURES JUST AWESOME!

Follow Up Flag: Follow up
Flag Status: Flagged

All in Wisconsin!

Lois G. Lerner

Director, Exempt Organizations

From: Aliceannah [mailto:avannah@gwi.net]
Sent: Wednesday, February 02, 2011 9:01 AM
To: Cathleen V Farmer; Doris Welch; Catherine Anagnost; Janet K Leonard; MaryJo Zimmerli; Mary E Keely; ann Sutter; Sarah E Giles; Judy deGraw; Chalmer Lewis; Robert Slupski; Paul R Connelly; Michelle Farnham; Morris, Michele E.; Dbhillock@aol.com; Ann Stinnett; Lerner Lois G; Mike Harrison
Subject: Fw: FW: PICTURES JUST AWESOME!

----- Original Message -----

From: Carol Ostermann
To: PHYLLIS VANSICLEN; kristencrede@gmail.com; Alice Vannah; LYNNE Nicoletta; Cindi Knott Pelczar; Merilyn Niles; Erica Ostermann
Sent: Wednesday, February 02, 2011 8:31 AM
Subject: Fwd: FW: PICTURES JUST AWESOME!

You will love these pictures!

From: CAMMLM@aol.com
To: MBCAM1010@WINDSTREAM.NET, EASLEYJILL@YAHOO.COM, BGIONFRIDDO@COX.NET,
PEGGWINN@AOL.COM, LDJELPASO@AOL.COM, danlarremore@gmail.com,
DAVE.LARREMORE@GMAIL.COM, MRMOORE1369@YAHOO.COM, RMOORE2351@AOL.COM,
MARGIMY5@AOL.COM, Talktojac@aol.com, WEEZIE1030@AOL.COM
Sent: 1/28/2011 6:11:00 P.M. Eastern Standard Time
Subj: Fwd: PICTURES JUST AWESOME!

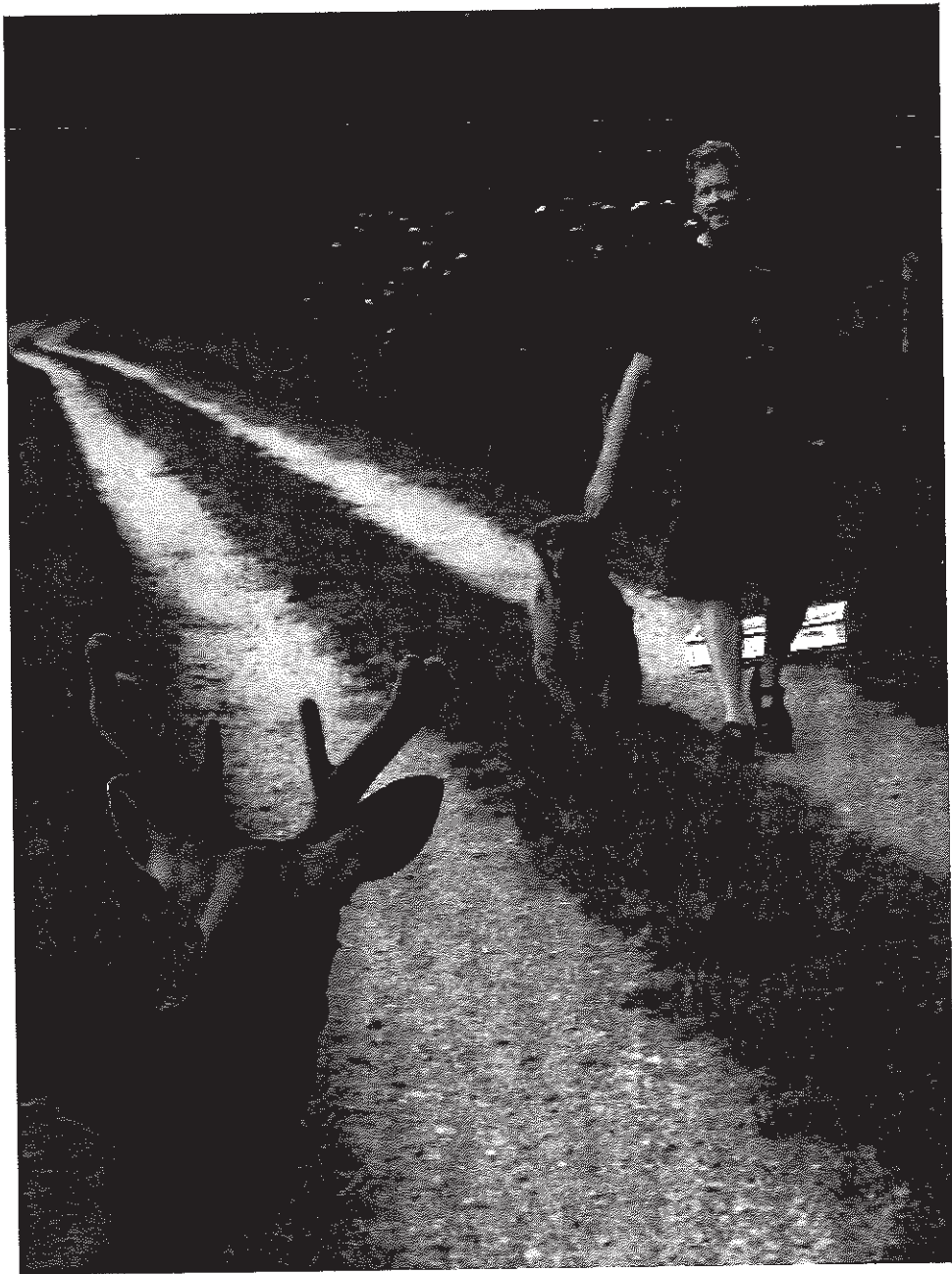
-----Original Message-----

Date: Fri, 28 Jan 2011 11:05:00 -0500
Subject: PICTURES JUST AWESOME!
From: fridy3@juno.com
To: Undisclosed-recipients;

Message-ID: 20110127.211528.974.84922@mailpop08.vgs.unttd.com

Subject: Michigan Wildlife

What a fun time to have your camera.....





They can't have my apple.





OK, I'm curious.



Oh, you're not like the thing I just sniffed. What are you.



Mom's going to be mad, but I would like to stay.



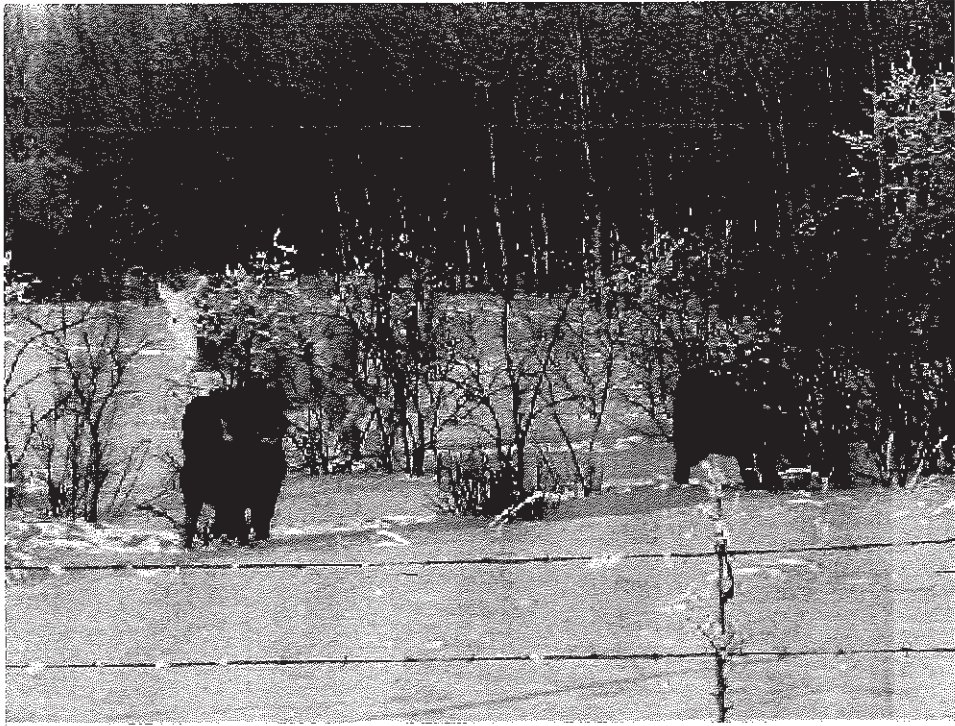
Oh, yes! I know mother-love in any form. Very nice.



Beautiful Snow Moose A must see.

You probably won't see this again in your life time!

Be sure to show this to your children or grandchildren.



Look behind the moose (?) on the left





I'm glad you came by. You never would have believed me if you hadn't seen it for yourself.





It really doesn't matter what color the outside is white chocolate or dark brown chocolate.

These animals were photographed just north of the Wisconsin border on a highway near Marenisco , MI .

Once in awhile there is an opportunity to take in a piece of nature that you may never see. In these days of unrest and turmoil it is great to see that GOD still produces some

wondrous beauty.





Absolutely stunning!



The driver is really wishing his camera was handy.



The odds of seeing an albino moose are astronomical and to see this in the upper peninsula of Michigan , near Wisconsin , is even greater than astronomical. To see two of them together is nearly impossible.

We wanted to share these photos with as many people as possible because you will probably never have a chance to see this rare sight again.

This is a really special treat, so enjoy the shots of a lifetime

=

1 Simple Form: Up to 4 offers!

Refi to low APR before rates rise: \$225,000 for \$964/mo

LendingTree.com

Kennedy, Kevin - GAB

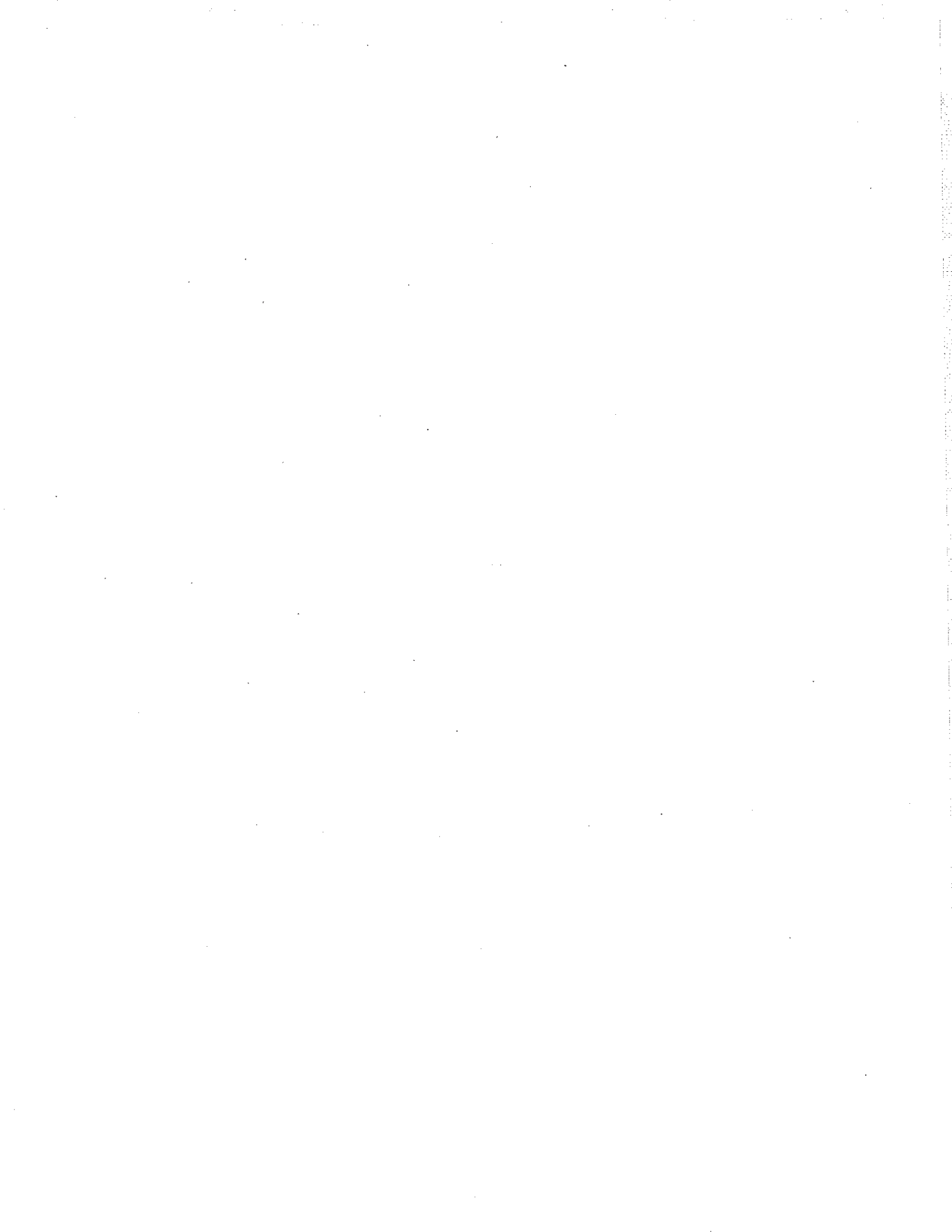
From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, August 10, 2011 4:13 PM
To: Kennedy, Kevin - GAB
Subject: Wisconsin Recalls

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

Heard a quick blurb on the radio, but don't know the whos and whys--care to enlighten me on the stuff going on out there?!

Lois G. Lerner
Director of Exempt Organizations



Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Tuesday, November 08, 2011 8:56 AM
To: Kennedy, Kevin - GAB
Subject: FW: Greatest description of a friend

Follow Up Flag: Follow up
Flag Status: Flagged

Thinking of you--as always!

Lois G. Lerner

Director of Exempt Organizations

From: Lerner, Leslie R. [<mailto:LLERNER@travelers.com>]
Sent: Tuesday, November 08, 2011 7:33 AM
To: Lerner Lois G; 'linkny47@yahoo.com'; 'Sheila Curcione (pcurcione@comcast.net)'; 'flyrod@brigham.net'; 'Nancy Walz'; Garrabrant, Donna L; 'nikkigosselin@yahoo.com'; 'Ruth Rossini'; 'KernsN'; Findlay, Norvilla C.
Subject: Greatest description of a friend

I think this is the greatest and truest description I've ever heard for a



Friend.....

Friends.....They love you,
But they're not your lover

They care for you,
But they're not from your family

They're ready to share your pain,
But they're not your blood relation.

They are.....FRIENDS! !!!!

A True friend.....
Scolds like a DAD..
Cares like a MOM.. Teases like a SISTER..
Irritates like a BROTHER..
And finally loves you for YOU..

Send to all your good friends

Even me if I'm one of them.....



The nicest place 2 be is in someone's THOUGHTS!

The safest place 2 be is in someone's PRAYERS!

And the best place 2 be is in.....

GODS HANDS!

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Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, December 22, 2011 4:43 PM
To: Kennedy, Kevin - GAB
Subject: FW: Merry Christmas!!!

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Green Category

I know you're a cat guy, but this is worth it

Lois G. Lerner

Director of Exempt Organizations

Merry Christmas Dear Friends!

And "THIS" is why I believe in Santa...

My Christmas Greeting for You...

Just click on the puppy's nose! Turn up the sound.



Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 15, 2012 7:25 PM
To: Kennedy, Kevin - GAB
Subject: Re: June 6

Great!

Lois G. Lerner-----
Sent from my BlackBerry Wireless Handheld

From: Kennedy, Kevin - GAB [<mailto:Kevin.Kennedy@wisconsin.gov>]
Sent: Thursday, March 15, 2012 07:43 PM
To: Lerner Lois G
Subject: RE: June 6

Looks good. It is the day after our recall elections. I may need to be out of town.

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Thursday, March 15, 2012 3:30 PM
To: Kennedy, Kevin - GAB
Subject: June 6

I will be in Chicago if you are able to meet me for dinner

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Friday, May 25, 2012 10:37 AM
To: Kennedy, Kevin - GAB
Subject: FW: Chicago Trip

As promised, here's my hotel information:

Club Quarters Central Loop
111 West Adams St.
Chicago, IL 60603

Lois G. Lerner

Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, June 06, 2012 1:25 PM
To: lois.g.lerner@irs.gov; Lois G. Lerner (tobomatic@msn.com)
Subject: Proceed to backup

Contacts: Lois G. Lerner

Lois,

I am so sorry. You will have to go to your backup for dinner tonight. I have a number of media requests along with a possible recount in the one state senate race the Dems won by a margin of just over 1%. I also have a ballot access meeting on Friday with 19 pending challenges and one attorney out today with a sick child.

I will be in touch so we can arrange for dinner again soon.

Kevin

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Thursday, June 07, 2012 8:55 AM
To: Lerner Lois G
Subject: RE: Yes or no?

The answer is always yes unless the question is will we meet for dinner last night.

-----Original Message-----

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, June 06, 2012 12:00 PM
To: Kennedy, Kevin - GAB
Subject: Yes or no?

Lois G. Lerner----- Sent from my BlackBerry Wireless Handheld

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, July 30, 2012 11:52 AM
To: Kennedy, Kevin - GAB
Subject: Got Your Call

I was at the beach last week with Michael's family--I'm guessing Colorado and Oregon were way more pleasant than the Eastern Shore of Maryland--stiflingly hot and humid. Hope you had a great time--call when you have a minute or two.

Lois G. Lerner

Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, December 05, 2012 4:55 PM
To: Kennedy, Kevin - GAB
Subject: Dinner Monday

Not sure you got my earlier email. I can do it if you are willing to come to my house so I can walk the dogs--I could pick you up on the way home. Then we could go out to eat in Bethesda and you could take the subway back to your hotel. Not the best set-up, but I'd really like to see you and I am busy the other 2 evenings you are here. Let me know!

Lois G. Lerner

Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, January 02, 2013 12:59 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

Happy New Year! I am looking forward to seeing you . I do not arrive in DC until 6:30 on Wednesday. I am staying at the Fairfax on Embassy Row. How about an early dinner on Thursday?

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, January 02, 2013 12:15 PM
To: Kennedy, Kevin - GAB
Subject: Best Laid Plans

Happy New Year! Hope all is well. I'm looking at my calendar and see you will be in DC soon. As I mentioned previously, can't do Friday night for dinner because of book club. Unfortunately, I just learned that Michael has work dinners on Wed. and Thurs. So, if you still want to get together, I can try to get someone to let the dogs out and we can eat downtown--but it would have to be an early night so I can get back and feed the animals, or we can come to Bethesda so I can do dogs and then go out after that. Not sure where your hotel is, but the Bethesda Metro is an easy way to get back to DC. Let me know your thoughts--looking forward to seeing you in this s new year!

Lois G. Lerner

Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, January 02, 2013 1:33 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

OK. Look forward to seeing you.

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, January 02, 2013 1:32 PM
To: Kennedy, Kevin - GAB
Subject: RE: Best Laid Plans

I'll try to get someone to do the dogs--Laura may be off on Thursday--if not, it's off to Bethesda!

Lois G. Lerner

Director of Exempt Organizations

From: Kennedy, Kevin - GAB [<mailto:Kevin.Kennedy@wisconsin.gov>]
Sent: Wednesday, January 02, 2013 1:59 PM
To: Lerner Lois G
Subject: RE: Best Laid Plans

Happy New Year! I am looking forward to seeing you . I do not arrive in DC until 6:30 on Wednesday. I am staying at the Fairfax on Embassy Row. How about an early dinner on Thursday?

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, January 02, 2013 12:15 PM
To: Kennedy, Kevin - GAB
Subject: Best Laid Plans

Happy New Year! Hope all is well. I'm looking at my calendar and see you will be in DC soon. As I mentioned previously, can't do Friday night for dinner because of book club. Unfortunately, I just learned that Michael has work dinners on Wed. and Thurs. So, if you still want to get together, I can try to get someone to let the dogs out and we can eat downtown--but it would have to be an early night so I can get back and feed the animals, or we can come to Bethesda so I can do dogs and then go out after that. Not sure where your hotel is, but the Bethesda Metro is an easy way to get back to DC. Let me know your thoughts--looking forward to seeing you in this s new year!

Lois G. Lerner

Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Monday, January 28, 2013 9:51 AM
To: Kennedy, Kevin - GAB
Subject: RE: Stuck in DC

Sorry to have missed you too. I basically stayed in bed the entire weekend except to go to dinner with Bobby and her family for her 60th. I was hoping for worse weather today so I could justify not coming in, but it seemed just wet this morning as I was walking dogs so I am here. What a mess with staying here and not getting home until 4--I hate those kind of days! You have intrigued me with your retirement comment. Let's try and talk some evening this week. I got my new retirement figures this morning so need to look carefully at them. Stay safe.

Lois G. Lerner
Director of Exempt Organizations

-----Original Message-----

From: Kennedy, Kevin - GAB [<mailto:Kevin.Kennedy@wisconsin.gov>]
Sent: Sunday, January 27, 2013 10:48 PM
To: Lerner Lois G
Subject: Stuck in DC

I hope you are feeling better. I missed you, but I know life is crazy and being well is paramount.

I got some work done and a long walk visiting the monuments, notably Lincoln and MLK.

Unfortunately, Frontier cancelled my return flight because the pilot accumulated too many hours. I get to spend the night in Crystal City. Leave at 9:30, but do not get back to Madison until 4.

Things are unraveling at work. I may be over reacting but I think I will be able to retire. Much sooner than I thought.

I will call next week.

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Wednesday, February 20, 2013 1:11 PM
To: Kennedy, Kevin - GAB
Subject: FW: 029 DTR G-4, Lawsuit Seeks to Force Churches to File Forms 990 as Evangelical Council Objects

Another interesting case about my work--coming out of your great state.

Lois G. Lerner
Director of Exempt Organizations

Daily Tax Report

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Federal Tax & Accounting

Tuesday, February 12, 2013

Exempt Organizations: Lawsuit Seeks to Force Churches to File Forms 990 as
Evangelical Council Objects

By Diane Freda

Freedom From Religion's latest lawsuit against the Internal Revenue Service argues that Form 990 filing requirements for nonprofits other than churches constitute preferential treatment for churches—a stance that the Evangelical Council for Financial Accountability opposed Feb. 11.

The lawsuit (Freedom From Religion Foundation Inc. v. Miller, W.D. Wis., No. 3:12-cv-00946-slc, filed 12/27/12) argues that existing church exemptions from IRS filing requirements violate the Establishment Clause of the First Amendment and equal protection principles under the Fifth Amendment. The complaint, filed Dec. 27, alleges the exemptions discriminate against nonprofit organizations other than churches.

In December, the Evangelical Council recommended in a report to Sen. Charles Grassley (R-Iowa) that IRS never require religious organizations to file a Form 990 information return.

The plaintiffs, however, said they are tax-exempt 501(c)(3) nonprofit organizations that must file "detailed, intrusive, and expensive" annual reports to maintain their tax-exempt status, while such reports are not required for churches and certain other affiliated religious organizations in order to remain tax-exempt.

Freedom From Religion and one of its local chapters asked the federal district court to not only find the exemptions unconstitutional, but to enjoin IRS from allowing churches the exemptions in the future.

Under current law, and ever since Congress required annual federal information returns for nonprofit organizations in 1943, churches and certain other church-related organizations have been statutorily exempt from having to file for initial recognition of tax-exempt status with IRS, as well as the annual information returns necessary to maintain tax exemption, the Evangelical Council said in a statement.

Excessive Entanglement Cited.

"The U.S. Supreme Court has ruled that the First Amendment's Establishment Clause prohibits 'excessive entanglement' between the church and the government," it said.

"The Court has ruled that 'detailed monitoring and close administrative contact' are elements of excessive entanglement," ECFA said. Requiring churches to file detailed information returns such as the Form 990 would raise serious constitutional questions, would not be in the best interests of the free exercise of religion in America, and would create a significant burden on both the religious sector and the federal government, the group said.

The issue of whether churches should have to file Forms 990 was recently considered by the Commission on Accountability and Policy for Religious Organizations and panels of nonprofit, religious sector and legal experts in a December 2012 report to Grassley (175 DTR G-9, 9/9/11).

In January 2011, Grassley asked ECFA, an accreditation agency that helps Christian nonprofit organizations with financial accountability, to lead an effort to provide input on key policy issues related to financial accountability, after some religious organizations were perceived by the public to have been spending money lavishly (06 DTR G-1, 1/10/11).

The latest lawsuit comes after two other Freedom From Religion complaints were filed against IRS in the past six months; one challenging the constitutionality of a clergy housing exclusion and another seeking to compel IRS to enforce the campaign prohibition against churches involved in electioneering activities (90 DTR K-2, 5/10/11).

IRS is expected to file its response to the latest Freedom From Religion complaint by the end of February.

Text of the complaint is in TaxCore.

029 DTR G-4, 2013, 2013 WL 494965 (04 National/Federal)

END OF DOCUMENT

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Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 07, 2013 12:46 PM
To: Kennedy, Kevin - GAB
Subject: Present

Lois G. Lerner
Director of Exempt Organizations

Did you get your bread?

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Wednesday, March 13, 2013 6:18 PM
To: Lerner Lois G
Subject: RE: Got Your Voicemail

Wow!

Where did you eat in Minneapolis? I have a daughter there as you know and I could one up her if I know of a place she doesn't.

Really enjoyed the bread, but still have Catholic guilt about not acknowledging the gift timely.

Oh well, Francis I would have wanted me to have distributed it to the poor. I think Sara and I qualify. Poor in spirit any way.

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, March 13, 2013 5:53 PM
To: Kennedy, Kevin - GAB
Subject: Got Your Voicemail

No need to feel bad. I was mostly worried that I'd paid for overnight service, but the post office didn't deliver it until it turned green (good for beer--not for bread)! Glad you enjoyed it--I thought it was pretty good for store bought. Was in Minneapolis yesterday. Had a great dinner with one of my colleagues--not as good as dinner with you, of course. Glad to hear your voice. Things sound crazy there--as is the case here. The sand keep shifting as to what the new rules are. The latest--if we provide speakers for events and get free tickets in return, staff can use the free tickets, but only if they take leave to attend the event--that's even if there is no travel or other expense involved. I have worked for the govt for over 30 years and this is a first! more to come, I'm sure. Stay sane.....

Lois G. Lerner
Director of Exempt Organizations

Kennedy, Kevin - GAB

From: Lerner Lois G <Lois.G.Lerner@irs.gov>
Sent: Thursday, March 14, 2013 8:03 AM
To: Kennedy, Kevin - GAB
Subject: Fw: Restaurant

See below

Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

From: Eve Borenstein [<mailto:eve@bamlawoffice.com>]
Sent: Wednesday, March 13, 2013 11:24 PM Eastern Standard Time
To: Lerner Lois G
Subject: Re: Restaurant

Restaurant Alma
528 University Ave SE Minneapolis, MN 55414
Cross Street: 6th Avenue SE
(612) 379-4909

I did not ask the church reg question. A couple of people told me they were happy to hear you say churches weren't immune from audit, but I don't know if that was the intent of the question!

I won't send your link when i get it out to anyone else, but might have Heidi of my office transcribe .. I loved your speech.

Thinking no to Georgetown but maybe will come into DC early for ABA. what are you doing wed 5/8?

Eve Borenstein

Borenstein and McVeigh Law Office
2836 Lyndale Ave. S
Minneapolis, MN 55408
612/822-2677 (office)
612/822-2626(fax)

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Lerner Lois G <Lois.G.Lerner@irs.gov> wrote:

I was telling a friend about the great place we ate in Minneapolis. His daughter lives there, so he wanted the restaurant name. I have no clue--didn't pay attention. Can you enlighten me please? By the way, was the question re: why is it taking so long for Treasury to get



the 7611 regs out from you?

Lois G. Lerner-----

Sent from my BlackBerry Wireless Handheld

Kennedy, Kevin - GAB

From: Wittenwyler, Mike <mwittenw@gklaw.com>
Sent: Wednesday, November 27, 2013 4:20 PM
To: Wittenwyler, Mike
Cc: Richards, Wendy
Subject: Political Law Update: IRS Notice on 501(c)(4) Rulemaking and Political Activities
Attachments: 10511537_1.pdf

Attached is a political law update on the Internal Revenue Service's notice of proposed rulemaking issued yesterday afternoon that would expand the scope of activities by a section 501(c)(4) organization considered to be "political" under IRS regulations.

Mike B. Wittenwyler



wittenwyler@gklaw.com
608-284-2616 Work-Direct
608-358-1800 Mobile

1 East Main Street, Suite 500 Madison, Wisconsin 53703 608-257-3911 608-257-0609 Fax	500 New Jersey Avenue, NW, Suite 375 Washington, D.C. 20001 202-628-0305 202-628-0405 Fax
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MEMORANDUM

TO: Friends / Colleagues

FROM: Mike Wittenwyler / Wendy Richards
Godfrey & Kahn, S.C.

DATE: November 27, 2013

SUBJECT: IRS Notice of Proposed Rulemaking for Section 501(c)(4) Organizations:
Expanding the Scope of "Political" Activities

The Internal Revenue Service ("IRS") issued a notice of proposed rulemaking yesterday afternoon that would expand the scope of activities by a section 501(c)(4) organization considered to be "political" under IRS regulations.¹ This announcement is the beginning of a debate at the IRS on how to more precisely define political activity and limit the amount that tax-exempt organizations can spend on it. It will be many months (if not longer) before the IRS issues any final new rules and unlikely for any rulemaking to apply to any activity in 2014.

Key points about the IRS notice for you to consider:

- **501(c)(4)s Only.** At this point, the proposed rulemaking would only affect section 501(c)(4) organizations. It does not modify the scope or definition of political activity for section 501(c)(3) organizations or section 527 organizations. Moreover, it does not change the rules for labor organizations under section 501(c)(5) or trade associations under 501(c)(6).
- **No Guidance on Permissible Amount of Political Activity.** The notice does not provide any further guidance on exactly how much political activity is permissible. It only seeks comment on this topic.
- **"Candidate-Related Political Activity" Excluded From Social Welfare.** The proposed changes state that a section 501(c)(4) organization's social welfare purpose "does not include direct or indirect candidate-related political activity." Accordingly, any candidate-related political activity could not be the primary purpose of a section 501(c)(4) organization. Instead, a section 501(c)(4) organization would need to make sure that it has other primary activities – including lobbying and educational activities.

¹ See Reg-134417-13. The official document is scheduled to be published in the Federal Register on Friday, November 29, 2013, and will be available online at: <http://federalregister.gov/a/2013-28492>.

- **“Candidate-Related Political Activity” Defined.** The proposed rulemaking would more precisely define and, as a result, expand the scope of political activities. The proposed definition of “candidate-related political activity” would include:
 - Express advocacy communications;
 - Issue advocacy communications within 30 days of a primary election or 60 days of a general election that refer to a clearly identified candidate on the ballot or a political party;
 - Any independent expenditures or electioneering communications reported to the Federal Election Commission;
 - Contributions to candidates, political parties, PACs or other political committees organized under section 527;
 - Transfers to other section 501(c) organizations that engage in candidate-related political activity;
 - Voter registration or GOTV activities;
 - Member communications on behalf of a candidate;
 - Voter guides;
 - Hosting or conducting an event at which a candidate appears as part of the program within 30 days of a primary or 60 days of a general election; and,
 - Volunteer activity when done under the organization’s direction or supervision.

Accordingly, all of these activities would be within the scope of political activities when conducted by a section 501(c)(4) organization.

- **No Lobbying Public Officials in the Time Period Before an Election.** As a result of the new definition of “candidate-related political activity,” any grassroots lobbying communications that identify a public official who is also a candidate on the ballot would no longer be considered lobbying in the 30 days before a primary election or 60 days before a general election. Instead, these communications would be political activity.
- **“Public Communications” Broadly Defined.** An issue advocacy communication that would be included as candidate-related political activity would include a communication distributed via broadcast, cable, satellite, Internet, newspaper, magazines, other periodicals, other forms of paid advertising or “otherwise reaches, or is intended to reach, more than 500 persons.”
- **Excluding Transfers to Other 501(c)s.** A transfer of funds to another section 501(c) organization would not be considered to be candidate-related political activity if the recipient organization certifies that it does not engage in such activity and the contributor does not know or have reason to know that the representation is inaccurate or unreliable. Similarly, transferred amounts would be excluded if the funds are subject to restriction that they will not be used for candidate-related political activity.

If you have questions on the proposed rulemaking or would like to discuss further, please let us know.

Kennedy, Kevin - GAB

From: Kennedy, Kevin - GAB
Sent: Thursday, April 09, 2015 9:19 AM
To: Kevin Kennedy
Subject: FW: If I Get This Back, Thank You!

From: Lerner Lois G [<mailto:Lois.G.Lerner@irs.gov>]
Sent: Wednesday, December 15, 2010 11:55 AM
To: Lerner,Leslie R.; Letourneau Diane L; Lehman Sue; Zarin Roberta B; joan.schaffer@gmail.com; Kennedy, Kevin - GAB
Subject: FW: If I Get This Back, Thank You!

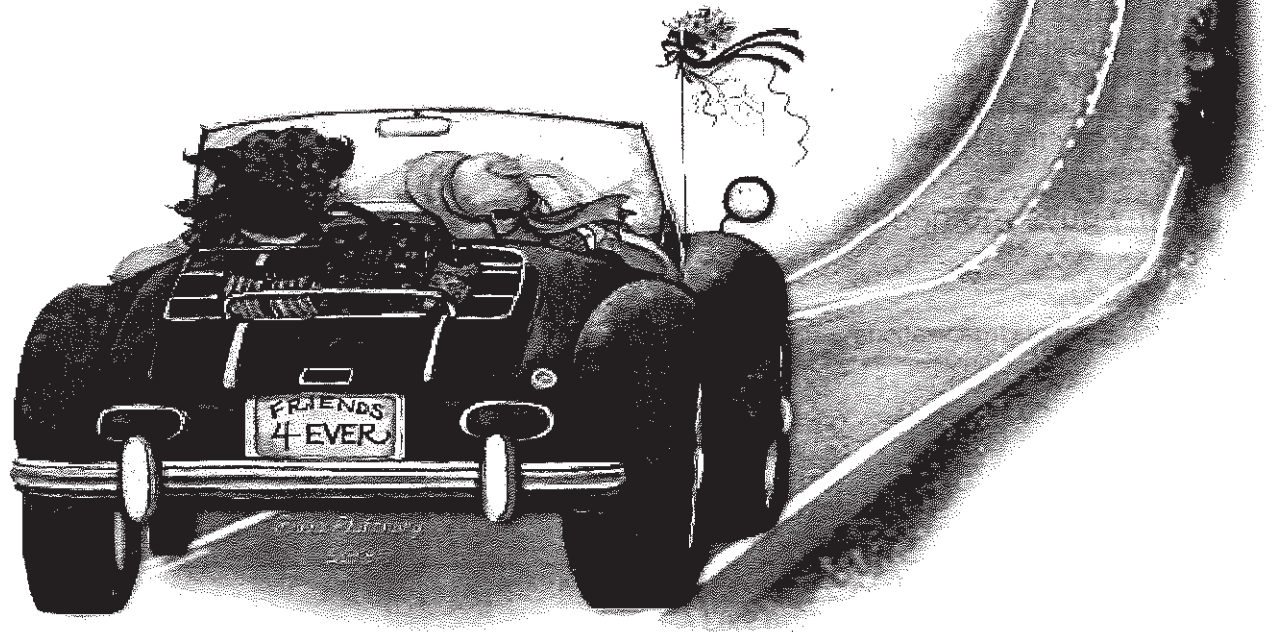
For my guys--no need to send back to me, but wanted you to know the sentiment!

Lois G. Lerner
Director, Exempt Organizations

From: Lerner,Leslie R. [<mailto:LLERNER@travelers.com>]
Sent: Wednesday, December 15, 2010 9:03 AM
To: Lerner Lois G; Garrabrant,Donna L; 'Sheila Curcione (pcurcione@comcast.net)'; 'Judy Brailsford'; 'Nancy Walz'; 'Gosselin, Nikki'; 'ruth clifford'; 'Ruth Rossini'; 'KernsN'; Kopp,Kathy
Subject: If I Get This Back, Thank You!

|| ||

THE ROAD IS NEVER LONG BETWEEN FRIENDS.



Sometimes in life, you find a special friend;
Someone who changes your life
just by being part of it.
Someone who makes you laugh
until you can't stop;
Someone who makes you believe
that there really is good in the world.
Someone who convinces you
that there really is an unlocked door
just waiting for you to open it.

This is Forever Friendship.
This is the sacred RED ROSE.



You **MUST** pass this rose on to at least 5 people including me.
Just be nice & pass it on.....May we all be loved so much.

GOD IS GREAT, BEER IS GOOD AND PEOPLE ARE CRAZY!

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