



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

DEPUTY COMMISSIONER

July 23, 2013

The Honorable Kenny Marchant  
U.S. House of Representatives  
Washington, DC 20515

Attention: Scott Cunningham

Dear Mr. Marchant:

I am responding to your May 23, 2013, letter regarding your constituents' applications for tax-exempt status. You asked us to expedite processing of applications for tax-exempt status from organizations in the 24<sup>th</sup> Congressional District of Texas. You also asked for an anticipated timeline for reaching a decision on these applications and all applications that the IRS improperly handled.

On June 24, 2013, I issued my 30-day report in part addressing the circumstances surrounding the section 501(c)(4) matter as I understand them to date. One aspect I included is the backlog of applications for tax-exempt status. I have directed that our Exempt Organization place a priority on addressing those applications by offering an expedited option to groups that have had their applications pending for more than 120 days and involve possible political campaign intervention or issue advocacy. Letters to approximately 80 groups are scheduled to go out this week.

Your letter specifically asks about the Northeast Tarrant Tea Party. Internal Revenue Code (IRC) section 6103 prohibits the disclosure of information about specific taxpayers unless an IRC provision authorizes the disclosure. No specific IRC provision authorizes your access to this information, though section 6103(c) permits us to disclose to you information about a specific organization subject to that organization's consent.

If you have questions, please contact me or have your staff contact Leonard Oursler at (202) 622-2704.

Sincerely,

Daniel I. Werfel  
Principal Deputy Commissioner