

Congress of the United States
House of Representatives
Washington, DC 20515

May 17, 2013

The Honorable Jacob Lew
Secretary
U.S. Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Eric Holder
Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, D.C. 20530

Dear Secretary Lew and Attorney General Holder:

In light of recent reports including the Internal Revenue Service's (IRS) admission of targeting conservative non-profit organizations, I write to bring your attention to my past efforts to provide the IRS with information concerning the activities of the Humane Society of the United States (HSUS) and its continued tax-exempt status and to formally request an investigation of the handling of my requests.

Several years ago, a number of my constituents approached me expressing concerns over the degree to which HSUS had engaged in lobbying efforts and political activities. My constituents believed these actions to be in violation of the 501(c)(3) tax-exempt status held by HSUS. After reviewing a number of documents myself, I, too, became concerned and began corresponding with the Department of Treasury, including a phone call on May 5, 2010 with the IRS Director of Exempt Organizations, Ms. Lois Lerner.

Over the years, I have sent countless documents to the IRS that I believe clearly warrant an investigation of HSUS' tax-exempt status. In response, the IRS has consistently stated that it is unable to comment on any pending investigations and provided me with almost no information regarding my requests.

Though I had grown increasingly frustrated over the years, I believed the IRS had at least taken my requests seriously and looked into the matter. Given that IRS officials have now admitted that the agency, including Ms. Lerner's office, targeted conservative non-profit organizations and has been improperly involved in politics, I have serious doubts about the extent to which my requests for an investigation of HSUS' tax-exempt status, a left-leaning non-profit organization, were given due consideration. Adding to my skepticism, I recently became aware that Ms. Lerner is herself, an active member of HSUS and has spoken at HSUS events.

While it is disconcerting to think that Ms. Lerner, who oversees tax-exempt organizations for the IRS, may have disregarded my request for an investigation due to her own political beliefs or those of her staff, in light of the recent revelations about the activities of Ms. Lerner's office and in the absence of any other explanation from the IRS, many Americans will arrive at this very

conclusion. With that in mind, I formally request that you investigate the IRS' handling of my requests and report back to me in a timely fashion. Anything short of a timely and thorough investigation threatens to undermine the vital work done by rule-abiding non-profit organizations across this nation.

If the government entity charged with collecting taxes cannot do so in an unbiased, non-partisan manner, the people of this nation will lose faith in our democracy. To restore the faith and trust of the American people in our government, I urge you to act quickly to resolve these issues and implement proactive policies to prevent such actions from occurring in the future.

Thank you for your prompt attention to this important matter. Please feel free to have your staff contact Chance McNeely in my office at 202-225-2956 if we can be of any assistance regarding this request. I look forward to receiving your formal response and reviewing the findings of your investigation.

Sincerely,



Blaine Luetkemeyer
Member of Congress