



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

JUL 17 2012

Fred Wertheimer, President  
Democracy 21  
2000 Massachusetts Ave., NW  
Washington, DC 20036

J. Gerald Hebert, Executive Director  
Campaign Legal Center  
c/o Democracy 21  
2000 Massachusetts Ave., NW  
Washington, DC 20036

Dear Messrs. Wertheimer and Hebert:

I am responding to your letter dated March 22, 2012, which supplemented your letter dated July 27, 2011, urging the IRS to institute a rulemaking proceeding to address the rules related to political activity by organizations exempt under section 501(c)(4) of the Internal Revenue Code.

The IRS is aware of the current public interest in this issue. These regulations have been in place since 1959. We will consider proposed changes in this area as we work with the IRS Office of Chief Counsel and the Treasury Department's Office of Tax Policy to identify tax issues that should be addressed through regulations and other published guidance.

I hope this information is helpful. If you have any questions, please contact Andrew F. Megosh, Jr. (Identification Number 1000221546) at (202) 283-8942.

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive.

Lois G. Lerner  
Director, Exempt Organizations