

Congress of the United States
Washington, DC 20515

December 8, 2005

The Honorable David M. Walker
Comptroller General
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Walker:

We are writing to request that you investigate reports that the Internal Revenue Service (IRS) has initiated a number of investigations of tax-exempt religious places of worship based on the content of sermons or other discourse delivered as part of a religious service or gathering. In the most recent example, a November 7, 2005 *Los Angeles Times* article details IRS actions implicating a specific church's tax-exempt status based on the content of a particular sermon.

While the federal tax code prohibits tax-exempt organizations, including churches, from intervening in political campaigns and elections, we believe the faith community has every right to express itself in the political process and be heard. Indeed, we are concerned that such actions by the IRS may be unsupported by the law. In light of these concerns, we ask that you initiate an investigation of this matter and that your probe include an accounting of the following:

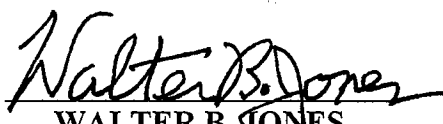
- Details regarding any IRS inquiries of tax-exempt organizations alleging political campaign activity that have been initiated in the last five years, including a detailed account of the allegedly objectionable content or acts.
- An analysis of the genesis or source of each IRS inquiry alleging improper activity in this area.
- An analysis of the final resolution of each such IRS inquiry, including a determination of whether such tax-exempt organizations admitted wrongdoing in order to settle the matter with the IRS.

As you can well appreciate, the actions of the IRS in this matter will have a potentially chilling impact on protected First Amendment rights. We believe a probe of this matter is of the utmost importance to policymakers in Congress, leaders of tax-exempt religious organizations, our constituents, and the American public as a whole. Therefore, we ask that you quickly initiate an investigation and request that your final report be completed as expeditiously as practicable. We would also like to request interim reports based on your progress.

Thank you for your prompt consideration of this matter. Please don't hesitate to contact Phil Tahtakran (Rep. Schiff) at 225-4176 or Corby Pons (Rep. Jones) at 225-3415 if you have any questions.

Sincerely,


ADAM B. SCHIFF
Member of Congress


WALTER B. JONES
Member of Congress


JOSEPH R. PITTS
Member of Congress