

Congress of the United States
Washington, DC 20515

April 27, 2016

The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Ave, N.W.
Washington, DC 20224

Dear Commissioner Koskinen:

The Freedom Foundation, based in Olympia, Washington, is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code. Under Section 501 (c)(3), for this organization to maintain its tax exempt status, its activities must comply with the limitations established in statute. It has come to our attention that the Freedom Foundation may be operating outside the activities deemed permissible for an organization claiming tax-exempt status. We would like to alert you of these activities and request that you give fair and prompt consideration to an investigation.

The Freedom Foundation's advertised goal is to educate the public on labor policies and practices nationally and in Washington state and Oregon. This last December, several groups filed a complaint against The Freedom Foundation claiming that the organization is operating in violation of its tax-exempt status.

Specifically, their complaint alleges that:

- The Freedom Foundation is undertaking political campaign intervention on behalf of partisan candidates for office.
- The Freedom Foundation is operating for the private benefit of the Republican Party and other Conservative and Libertarian groups in the states of Washington and Oregon.
- A substantial part of the Freedom Foundation's activity is attempting to influence legislation and lobbying at the state and local level.

We value the work of charitable, educational and other tax-exempt organizations and believe our tax code should incentivize and support their work. We also believe it is important to ensure that provisions of the Code are being complied with by all organizations, regardless of their particular orientation.

We thought you may be interested in the information above and request that you provide us an update on any future actions.

Sincerely,



DEREK KILMER
Member of Congress



SUZAN DELBENE
Member of Congress