

**Written Testimony of  
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Before the House Oversight and Government Reform Committee  
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Chairman Issa, Ranking Member Cummings, and members of the Committee:

Since 1999, I have been an IRS employee in the Office of Exempt Organization (“EO”) Determinations in Cincinnati. As of April of 2010, my position was as an EO Determinations Specialist. At the time, I had been assigned to serve as the “emerging issues coordinator.” In this role, I was tasked with handling applications that had been identified as “emerging issues.” In late April, I was assigned by my supervisor to handle all applications that had been identified as applications by Tea Party groups applying for 501(c)(3) or 501(c)(4) exemption status. Initially, around April 30, 2010, approximately 20 Tea Party applications were assigned to me. Subsequently, I received a steady flow of Tea Party applications.

There were occasions when other agents sent to me applications from liberal or non-Tea Party type groups. When that occurred, pursuant to the instructions that were given to me, I would send those applications to general inventory since they were not within the scope of the Tea Party emerging issue.

Around the same time that these applications were assigned to me, I also learned that two Tea Party applications had been assigned to Carter Hull in EO Technical in Washington, D.C. I was told that I was to coordinate the review of the applications assigned to me with Mr. Hull. I called Mr. Hull. Mr. Hull sent me the development letters that he had prepared for the applications assigned to him to use as examples for my applications. Mr. Hull requested that I send to him drafts of the development letters I was writing for my applications, and he subsequently asked me to send him copies of the applications as well.

At the beginning of the process, when I sent my draft development letters to Mr. Hull, he would call me with suggested edits to the letters. I would make the edits and send them to the applicants. When I received responses from applicants, I notified Mr. Hull, who asked that I send copies of the responses to him. I do not remember how many such responses I received; I would estimate 15 to 25. At no point did I receive any guidance from Mr. Hull or anyone else as to what to do with respect to the applications in which I had received responses from applicants. Similarly, beginning sometime in the summer of 2010, when I sent draft development letters to Mr. Hull, I received no guidance from Mr. Hull or anyone else at EO Technical as to those letters.

In my experience, this was an unusual process—I never before had to send development letters that I had drafted to EO Technical for review, and I never before had to send copies of applications and responses that were assigned to me to EO Technical for review. I was frustrated because of what I perceived as micromanagement with respect to these applications. I also received numerous calls from applicants asking about the status of their applications. I was only able to tell those applicants that their applications were under review. I became frustrated because until I received guidance from EO Technical, I was unable to process these applications. I expressed my concerns and frustrations to both Mr. Hull and to my supervisor at the time, Steve Bowling. As a result of this frustration, in July 2010, I applied for a transfer to Quality Assurance, and, in October 2010, I received the requested transfer. When that occurred, the Tea Party cases that I had were re-assigned to another agent. To the best of my recollection, I had a total of 40-60 Tea Party cases assigned to me at that time.

In July and August 2010, I attended several meetings with Mr. Bowling and another manager, John Waddell, at which I was informed of the creation of the BOLO list. They told me

that the purpose of the list was to consolidate into a single document all of the instructions that agents received about certain applications. The BOLO list was a new tab that was added to an existing spreadsheet that had other descriptions of groups and instructions to agents. In August 2010, Mr. Waddell told me the language that should be added to the BOLO list with respect to Tea Party groups. After adding the language, I sent the document to Mr. Waddell for his review. Mr. Waddell told me to send the document to Cindy Thomas and a couple of other managers. Several days later, he told me to email the list to everyone in EO Determinations in Cincinnati. I accidentally emailed the list to everyone in Rulings and Agreements, including agents in Washington, D.C.

Since October 2010, I have had no direct involvement in the processing and review of Tea Party applications, aside from occasionally reviewing them in the course of my Quality Assurance responsibilities. In December 2011 and January 2012, I attended two to three meetings regarding the creation of a team to process Tea Party applications that had been held awaiting guidance. I provided this group with the development letters that I had drafted in 2010. I had no role in the processing of Tea Party applications that followed those meetings.