

Testimony House Ways and Means: Dianne Belsom

My name is Dianne Belsom, and I am the president of Laurens Co. Tea Party. Laurens Co. Tea Party is a social welfare organization that seeks to educate ourselves and our fellow citizens on various issues pertinent to living in a free country and we also work to educate voters by vetting candidates and holding candidate forums during election years. We typically meet once each month and hold an annual Rally. **Speakers include elected officials, candidates during election years, and speakers on topics such as School Choice, How Obamacare will Affect Us, the FairTax, Principles of Freedom and Liberty, 2nd Amendment Issues, and issues pertaining to our State Government. We have no paid positions in our group, nor do we contribute any money to candidates. We are a small group in a rural county in SC, with approximately 60 paid members.**

We held our first Tax Day Tea Party Rally in April of 2009, then formally organized and incorporated with the State of SC in March of 2010. On July 22, 2010, we filed for 501c4 status with the IRS and paid the application fee of \$400. We received a letter on Aug. 11, 2010 stating that if more information was needed to process our application, we would be contacted within approximately 90 days. After hearing nothing, I called the IRS in the summer of 2011, and was told our case was still "pending," but in the meantime, we were still responsible for filing tax returns, which we have done. On Nov. 14, 2011, we received a letter from the IRS stating that we may be required to file a Form 990-N (e-postcard). Nothing more was heard until Sept. 6, 2012, when we received a communication from the IRS requesting extremely burdensome additional information, which includes the following:

1. Provide copy of articles of incorporation (which we had sent with our initial application in 2010.)
2. Information about all of our committees, including Legislative, Educational, and Vetting, and HOW MUCH TIME/RESOURCES are devoted to these activities.
3. They sent about 20 pages copied from our website, and wanted confirmation that these were, in fact, from our website. Then they wanted samples from any other social media sites, including Facebook.
4. Detailed information about all meetings, rallies, events, with dates and names of speakers, agendas, any associated materials, if a guest speaker made remarks concerning upcoming elections and whether our organization took a view on anything expressed, and how much time or resources are devoted to these activities.
5. How much time/resources are devoted to vetting candidates.
6. The IRS noted that our website had a lot of videos of candidates running for local office. They wanted to know what offices the candidates were running for (which was stated in the videos), a list of all candidates for these offices and an explanation for those who didn't participate, copies of any written materials, including invitations to the candidates, copies of any introductory statements by us, and copies of all questions asked to the candidates, whether the interviews were edited, a list of which interviews were posted on our website and explanation for any not posted, percentage of time/resources devoted to this.
7. As regards a Candidate Forum we held, more questions were asked, including the date and elective offices for which it was held, a list of candidates and explanations for those who didn't

participate, copies of opening remarks from us, who asked the questions, copies of all questions asked, copies of written materials, including invites to candidates and advertising, whether the videos posted were edited, and the percentage of time/resources devoted to this activity.

8. **Provide info about voter registration: when and where, whether we target particular groups, copies of materials used, percentage of time and resources devoted to this activity.**
9. Provide a list of expenses for the past 3 years, including any amounts expended in support of any candidate for Federal, state, or local public office.

Since I was already aware that the IRS was targeting Tea Party groups, I immediately contacted the ACLJ, and they agreed to represent us at no charge. Nevertheless, in order to comply with this "information request," it took HOURS of time, stress, and aggravation. **The original deadline given to comply was Sept. 27, 2012, but the attorney was able to get an extension until Jan. 2, 2013.** By the end of Dec., we had filed the requested information with them. Then, on Jan. 31, 2013, we received a request for MORE information, which included:

1. Again, a request for the Articles of Incorporation. (How many times do we need to send them?)
2. Copies of emails sent out on issues we deal with, plus copies from our Facebook group. **(Since our group is closed, I took the time to black out the names of everyone who had posted in order to protect them.)**
3. Copies of free and paid ads placed, pictures submitted to local papers, press releases, and materials for distribution.

We complied with these demands on March 5, 2013, and it is now June 4, 2013 and to date, we have still heard nothing. I'd like to note that our group is a small-time operation with very little money, and this represents a complete waste of time by the IRS in terms of any money they would collect if we were NOT tax-exempt. Furthermore, nearly 3 years in waiting for an answer is totally unacceptable. The IRS needs to be fully investigated and held accountable for its incompetence, harassment, and targeting of conservative groups.

Thank you.

(bolded statements will be omitted from my oral testimony)