

Recommendation 8: Recommend to IRS Chief Counsel and the Department of the Treasury that guidance on how to measure the “primary activity” of I.R.C. § 501(c)(4) social welfare organizations be included for consideration in the Department of the Treasury Priority Guidance Plan.

Corrective Action: We will share this recommendation with the IRS Chief Counsel and Treasury Office of Tax Policy.

Implementation Date: May 3, 2013

Responsible Official: Acting Commissioner, Tax Exempt and Government Entities

EMBARGOED UNTIL MAY 17, 2013 AT 9:00 AM