

Question 2. How many 501(c)(4) organizations which appear to be primarily engaged in political activity have been notified by the IRS within the last 6 months that they may be in violation of the law?

When the IRS examines a section 501(c)(4) organization, the objective of the audit is to determine whether that organization qualifies for tax-exempt-status as a social welfare organization. As discussed in our June 4, 2012 response to your March 30, 2012 letter, that determination looks to whether the organization is primarily engaged in activities that promote social welfare, not organized or operated for profit, and the net earnings of which do not inure to the benefit of any private shareholder or individual. The examination looks at the activities engaged in during the complete taxable year at issue. Although the promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office, a section 501(c)(4) social welfare organization can engage in political activities as long as it is primarily engaged in activities that promote social welfare.

If the IRS believes that an organization does not meet the requirements under section 501(c)(4), the IRS notifies the organization of its intention to revoke the organization's exempt status, explaining the law and reasons for the proposed revocation. The organization has 30 days from the date of that letter to protest or appeal the determination before a final revocation letter is issued to the organization.

During the past six months, no notices of proposed or final revocation were issued to section 501(c)(4) organizations. Note that the IRS currently has more than 70 ongoing examinations of section 501(c)(4) organizations (this includes examinations for a variety of issues, some of which include whether the organization is primarily engaged in activities that promote social welfare). It is also important to note that the Service also maintains a determination process to review the operations of an organization to determine whether it should be recognized as tax exempt. In this area, we also review compliance with the legal requirements, including whether an organization is primarily engaged in activities that promote social welfare. There are currently more than 1,600 organizations in the determination process seeking recognition as a section 501(c)(4) organization. The level of political activity is an issue in a number of these determination cases.

I hope this information is helpful. If you have questions, please contact me or have your staff contact Catherine Barre.

Sincerely,

STEVEN T. MILLER,
Deputy Commissioner for Services and
Enforcement.

TRIBUTE TO JUDGE BRUCE D. BLACK

Mr. BINGAMAN. Mr. President, I want to recognize the distinguished service of my friend Bruce Black, the Chief Judge for the U.S. District Court for the District of New Mexico.

Bruce has chosen to leave the Federal bench at the end of this month. His decision to retire is a loss for our State and for the Nation. But he has served our Nation with great distinction and ability.

Bruce was appointed to be a district court judge by President Clinton in 1995. During the 17 years of his service

in that position he has exemplified the integrity and high standards of fairness and impartiality which we strive for in our Federal judiciary.

Throughout his years as a Federal judge he has never lost sight of the real-life effects of the court's decisions on the lives of those who come before the court.

Bruce and his wife Mary have exciting plans for the next chapter of their lives. They are close friends to my wife Anne, and me. We wish them the very best in future years.

TRIBUTE TO JONA OLSSON

Mr. BINGAMAN. Mr. President, today I wish to recognize Jona Olsson, fire chief of the Latir Volunteer Fire Department located near Questa, NM. Olsson was recently honored as the 2012 Volunteer Fire Chief of the Year by Fire Chief for her tireless work at the Latir Volunteer Fire Department and her efforts to increase diversity in the local fire service. She was honored on August 3, 2012, during the opening session of the International Association of Fire Chiefs' Fire-Rescue International Conference and Exhibition in Denver, CO.

After moving to New Mexico in 1999, Olsson was recruited to join the Latir Volunteer Fire Department. She quickly became integrated in the fire department, rising through the ranks, serving as a training officer, deputy chief, and eventually fire and EMS chief for the department in 2006. Olsson has facilitated training to individual departments and fire conferences across North America, as well as the United Kingdom.

During tough economic times, Olsson and other volunteers have continued to expand the fire department, increasing training hours and the number of qualified volunteers. All 18 of Latir's volunteer firefighters are structure trained, 13 are qualified with wildland Red Cards, and nine have EMS licenses. The Latir Volunteer Fire Department also has an active junior firefighter program. In addition, the fire department recently built a new addition to the fire station and purchased another fire engine.

I ask that my colleagues join me in honoring Jona Olsson and the excellent work of the Latir Volunteer Fire Department. The dedication of Olsson and the community volunteers helps ensure the delivery of vital services to New Mexico residents.

HONORING OUR ARMED FORCES

Mr. LAUTENBERG. Mr. President, over 2 years have passed since I last included the names of our troops who have lost their lives serving in support of operations in Iraq and Afghanistan. I wish to honor their service and sacrifice by including their names in the CONGRESSIONAL RECORD.

Since I last included the names of our fallen troops on July 13, 2010, the

Pentagon announced the deaths of 1,020 troops in Iraq and in Operation Enduring Freedom, which includes Afghanistan. They will not be forgotten, and today I ask unanimous consent that their names be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

CW2 Jose L. Montenegro Jr., of Houston, TX; CW2 Thalia S. Ramirez, of San Antonio, TX; PFC Shane W. Cantu, of Corunna, MI; LCpl Alec R. Terwiske, of Dubois, IN; SSG Jeremie S. Border, of Mesquite, TX; SSG Jonathan P. Schmidt, of Petersburg, VA; SPC Kyle R. Rookey, of Oswego, NY; SSG Jessica M. Wing, of Alexandria, VA; SGT Christopher J. Birdwell, of Windsor, CO; SPC Mabry J. Anders, of Baker City, OR; PFC Patricia L. Horne, of Greenwood, MS; SGT Louis R. Torres, of Oberlin, OH; SGT David V. Williams, of Frederick, MD; SFC Coater B. Debose, of State Line, MS; SGT Richard A. Essex, of Kelseyville, CA; SGT Luis A. Oliver Galbreath, of San Juan, PR; SO2 David J. Warsen, of Kentwood, MI; SO1 Patrick D. Feeks, of Edgewater, MD; PO1 Sean P. Carson, of Des Moines, WA; CW2 Suresh N. A. Krause, of Cathedral City, CA.

CW3 Brian D. Hornsby, of Melbourne, FL; PO1 Darrel L. Enos, of Colorado Springs, CO; SSgt Gregory T. Copes, of Lynch Station, VA; SPC James A. Justice, of Grover, NC; PFC Michael R. Demarsico II, of North Adams, MA; SSG Eric S. Holman, of Evans City, PA; PFC Andrew J. Keller, of Tigard, OR; SSgt Scott E. Dickinson, of San Diego, CA; Cpl Richard A. Rivera Jr., of Ventura, CA; LCpl Gregory T. Buckley, of Oceanside, NY; SSgt Sky R. Mote, of El Dorado, CA; Gysgt Ryan Jeschke, of Herndon, VA; Capt Matthew P. Manoukian, of Los Altos Hills, CA; MSgt Gregory R. Trent, of Norton, MA; MAJ Thomas E. Kennedy, of West Point, NY; CSM Kevin J. Griffin, of Laramie, WY; SPC Ethan J. Martin, of Lewiston, ID; Maj Walter D. Gray, of Conyers, GA; PO3 Clayton R. Beauchamp, of Weatherford, TX; Cpl Daniel L. Linnabary II, of Hubert, NC.

1SG Russell R. Bell, of Tyler, TX; SSG Matthew S. Sitten, of Largo, FL; 1LT Todd W. Lambka, of Fraser, MI; PFC Jesus J. Lopez, of San Bernardino, CA; SPC Kyle B. McClain, of Rochester Hills, MI; LCpl Curtis J. Duarte, of Covina, CA; Gysgt Jonathan W. Gifford, of Palm Bay, FL; Gysgt Daniel J. Price, of Holland, MI; 1LT Sean R. Jacobs, of Redding, CA; SGT John E. Hansen, of Austin, TX; SPC Benjamin C. Pleitez, of Turlock, CA; SFC Bobby L. Estle, of Lebanon, OH; PFC Jose Oscar Belmontes, of La Verne, CA; PFC Theodore M. Glende, of Rochester, NY; Sgt Justin M. Hansen, of Traverse City, MI; SPC Justin L. Horsley, of Palm Bay, FL; PFC Brenden N. Salazar, of Chuluota, FL; PFC Adam C. Ross, of Lyman, SC; SGT Eric E. Williams, of Murrieta, CA; PFC Julian L. Colvin, of Birmingham, AL.

SSG Richard L. Berry, of Scottsdale, AZ; PO2 Michael J. Brodsky, of Tamarac, FL; SSG Brandon R. Pepper, of York, PA; SPC Darrion T. Hicks, of Raleigh, NC; PFC Jeffrey L. Rice, of Troy, OH; PO2 Joseph P. Fitzmorris, of Ruston, LA; CPO Sean P. Sullivan, of St. Louis, MO; SPC Krystal M. Fitts, of Houston, TX; Cpl Joshua R. Ashley, of Rancho Cucamonga, CA; SGT Daniel A. Rodriguez, of Baltimore, MD; SGT Jose J. Reyes, of San Lorenzo, PR; SPC Sergio E. Perez Jr., of Crown Point, IN; SPC Nicholas A. Taylor, of Berne, IN; SGT Erik N. May, of Independence, KS; SSG Carl E. Hammar, of Lake Havasu City, AZ; SGT Michael E. Ristau, of Rockford, IL; SPC Sterling W. Wyatt, of Columbia, MO; PFC Cameron J. Stambaugh, of Spring Grove, PA; PFC