



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

October 30, 2006

Ms. Melanie Sloan  
Citizens for Responsibility and Ethics in Washington  
1400 Eye Street, N.W., Suite 450  
Washington, DC 20005

Dear Ms. Sloan:

This responds to your letters dated October 17, 2006, and October 18, 2006, to Commissioner Mark W. Everson. You requested an investigation of Living Word Christian Center and Minnesota Family Institute for prohibited political campaign intervention, and an investigation of Kansas churches in support of Kansas Attorney General Phill Kline's re-election campaign.

The Internal Revenue Code includes taxpayer privacy provisions enacted by the Congress to protect the privacy of tax returns and tax return information of all taxpayers. Therefore, I cannot comment on what action, if any, we may take regarding the information you provided.

We maintain an ongoing examination program to ensure exempt organizations continue to meet the requirements for tax-exempt status. Whenever we receive information about an organization that raises questions about its continued exempt status, we forward the information to our Dallas office to determine if it warrants an examination.

I hope this information is helpful. If you have any questions, please contact Wayne Hardesty (Identification Number 50-03031) at (202) 283-8976.

Sincerely,

A handwritten signature in black ink that reads "Wayne Hardesty".

for Joseph J. Urban  
Manager, Exempt Organizations  
Technical Guidance & Quality Assurance