

September 25, 2020

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, DC 20224

By electronic mail (IRS.Commissioner@IRS.gov) and First Class mail

Dear Commissioner Rettig:

Citizens for Responsibility and Ethics in Washington (“CREW”) respectfully requests the Internal Revenue Service (“IRS”) investigate whether CLA, Inc., a nonprofit organization exempt from taxation pursuant to section 501(c)(4) of the Internal Revenue Code (“Code”), failed to file its 2018 tax return on time.¹

CLA, Inc. raised and spent significant amounts of money during its 2018 tax year. While the group apparently was aware of the requirement to file its 2018 Form 990 tax return, it failed to file it. As a result, CLA, Inc. appears to have violated the Code.

CLA Inc.’s Failure to File Its Tax Return on Time

CLA, Inc. is a section 501(c)(4) tax-exempt organization established in 2017. It is incorporated in Delaware but provides a Washington, DC address on its 2017 Form 990 tax return.² That tax return names Marc Himmelstein as its treasurer,³ and Mr. Himmelstein also serves as the group’s spokesperson.⁴ Mr. Himmelstein is president of the public affairs firm National Environmental Strategies, where he is a lobbyist for clients from the energy industry and other industries.⁵

Tax documents, news reports, and political spending disclosures show CLA, Inc. was actively engaged in fundraising and spending during its 2018 tax year, which, based on its 2017 tax filing, should have run from April 1, 2018 to March 31, 2019.⁶ According to CLA, Inc.’s 2017 Form 990 tax return, it began that period with \$632,859 on hand.⁷ Two other nonprofits, American Action Network, Inc. and Citizens for Responsible Energy Solutions, Inc., gave the group a combined \$550,000 during a period that overlapped with several months of CLA, Inc.’s

¹ CREW submits this letter in lieu of Form 13909; a copy is being sent to the Dallas office.

² CLA, Inc., 2017 Form 990, at 1 (attached as Exhibit A).

³ *Id.*, Part VII, Section A.

⁴ See [CLA Launches Major Advocacy Campaign Supporting Middle Class Tax Cuts](https://conservativeleadership.us/cla-launches-major-advocacy-campaign-supporting-middle-class-tax-cuts/), <https://conservativeleadership.us/cla-launches-major-advocacy-campaign-supporting-middle-class-tax-cuts/>.

⁵ Emily Holden, [Utah oil drillers won pollution break from Pruitt](https://www.politico.com/story/2018/07/03/utah-oil-drillers-won-pollution-break-after-pruitt-joined-epa-666916), *Politico*, Jul. 3, 2018, available at <https://www.politico.com/story/2018/07/03/utah-oil-drillers-won-pollution-break-after-pruitt-joined-epa-666916>.

⁶ CLA, Inc., 2017 Form 990, at A.

⁷ *Id.*, Part I, Line 22.

2018 tax year, though the contributions may have been received during its 2017 tax year instead.⁸

CLA, Inc. engaged in significant political spending during its 2018 tax year. The group spent more than a million dollars on independent expenditures in six congressional primary races during the period covered by the form.⁹ The group also funded advertisements in five congressional districts praising specific members of Congress for supporting the Tax Cuts and Jobs Act and urging them to support additional tax cuts,¹⁰ though the costs of the ads were not reported because they were framed as issue advocacy.¹¹ CLA, Inc. also maintained a website during 2018 where it promoted conservative political causes and posted press releases announcing its political and issue spending plans.¹²

As a section 501(c)(4) tax-exempt organization, CLA, Inc. is required to file annual Form 990 tax returns.¹³ The tax returns must be filed within four and a half months after the end of the organization's fiscal year.¹⁴ The IRS automatically grants one six-month extension upon request.¹⁵ According to its 2017 Form 990 tax return, CLA, Inc.'s tax year ends on March 31.¹⁶ As a result, CLA, Inc.'s 2018 Form 990 was due no later than February 15, 2020.

CLA, Inc. and its officers and agents were almost certainly aware of the requirement to file its Form 990 tax returns. First, the group did so for its 2017 tax year. Second, Mr. Himmelstein was notified by CREW of the requirement to file a Form 990 tax return, and his responses to CREW demonstrate his recognition that he knew he needed to file them. CREW requested the form from Mr. Himmelstein via email on March 31, 2020. He responded on April 13, "We have not filed but will be happy to provide once that occurs."¹⁷ CREW followed up with Mr. Himmelstein three times over the next few months. On June 8, Mr. Himmelstein wrote to CREW, "We have not filled [sic] and ass [sic] I indicated once we do, I will forward the information."¹⁸ On August 13, CREW sent Mr. Himmelstein a formal letter requesting the Form 990.¹⁹ CREW did not receive a response.

⁸ American Action Network, Inc., 2017 Form 990, Schedule I (tax year ran from July 1, 2017 until June 30, 2018) (attached as Exhibit B); Citizens for Responsible Energy Solutions, Inc., 2017 Form 990, Schedule I (tax year ran from July 1, 2017 until June 30, 2018) (attached as Exhibit C).

⁹ CLA, Inc., FEC Form 5, 2018 July Quarterly Report, July 15, 2018 <https://docquery.fec.gov/pdf/693/201807159115526693/201807159115526693.pdf>; CLA, Inc., FEC Form 5, 2018 October Quarterly Report, Oct. 15, 2018, <https://docquery.fec.gov/pdf/763/201810159124976763/201810159124976763.pdf>.

¹⁰ CLA Launches Major Advocacy Campaign Supporting Middle Class Tax Cuts, <https://conservativeleadership.us/cla-launches-major-advocacy-campaign-supporting-middle-class-tax-cuts/>.

¹¹ The ads can be viewed at: https://www.youtube.com/channel/UCA14DuQNQFq3_j8sYApweZA/videos.

¹² See <https://conservativeleadership.us/>.

¹³ 26 U.S.C. § 6033(a)(1); Treas. Reg. § 1-6033-2(a).

¹⁴ Treas. Reg. § 1-6033-2(e).

¹⁵ See Instructions for Form 8868 (Rev. 1-2020), at 2, <https://www.irs.gov/pub/irs-pdf/f8868.pdf>.

¹⁶ CLA, Inc., 2017 Form 990, at 1.

¹⁷ Exhibit D.

¹⁸ *Id.*

¹⁹ Exhibit E.

Violations

26 U.S.C. § 6033

Tax-exempt organizations are required to file annual Form 990 tax returns, and must file them on time.²⁰ Those tax returns are due within four and a half months after the end of the organization's fiscal year.²¹

CLA, Inc.'s 2018 Form 990 tax return was due August 15, 2019 and no later than February 15, 2020, if the group received the allowed extension. As a result, if the return has still not been filed, it is between 223 and 407 days late.

Conclusion

Based on publicly available information, CLA, Inc. apparently failed to file its 2018 tax return on time. Therefore, the IRS should investigate CLA, Inc., and, should it find the group has violated its obligations under the Code, take appropriate action.

Thank you for your prompt attention to this matter.

Sincerely,



Noah Bookbinder
Executive Director

²⁰ 26 U.S.C. § 6033(a)(1); Treas. Reg. § 1-6033-2(a).

²¹ Treas. Reg. § 1-6033-2(e). Tax-exempt organizations with more than \$1 million in gross receipts may be penalized up to \$100 per day for filing late, with a maximum penalty of \$50,000. 26 U.S.C. § 6652(c)(1)(A)(ii); Treas. Reg. § 1-6033-2(f). Tax-exempt organizations with less than \$1 million in gross receipts may be penalized up to \$20 per day for filing late, up to a maximum of the lesser of \$10,000 or 5 percent of its gross receipts for the year. 26 U.S.C. § 6652(c)(1)(A)(ii).

EXHIBIT A

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **APR 25, 2017** and ending **MAR 31, 2018**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CLA, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2600 VIRGINIA AVENUE, NW 505 City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20037 F Name and address of principal officer: MARC HIMMELSTEIN SAME AS C ABOVE	D Employer identification number 82-1313517 E Telephone number 803-470-4691 G Gross receipts \$ 2,000,000. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ N/A		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2017 M State of legal domicile: DE

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TAX REFORM - CLA, INC. ENGAGED IN SUBSTANTIAL ISSUE ADVOCACY EFFORTS EDUCATING VOTERS ABOUT THE 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 3 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 3 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) 5 0 6 Total number of volunteers (estimate if necessary) 6 0 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, line 34 7b 0.																			
Revenue	8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%;">Prior Year</th> <th style="width:25%;">Current Year</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: right;">2,000,000.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">2,000,000.</td> </tr> </tbody> </table>		Prior Year	Current Year			2,000,000.			0.			0.			0.			2,000,000.
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Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses. Subtract line 18 from line 12	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td></td> <td style="text-align: right;">60,000.</td> </tr> <tr> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td style="text-align: right;">1,307,141.</td> </tr> <tr> <td></td> <td style="text-align: right;">1,367,141.</td> </tr> <tr> <td></td> <td style="text-align: right;">632,859.</td> </tr> </tbody> </table>		60,000.		0.		0.		0.		1,307,141.		1,367,141.		632,859.				
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Net Assets or Fund Balances	20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;"></th> <th style="width:25%;">Beginning of Current Year</th> <th style="width:25%;">End of Year</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: right;">632,859.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">0.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">632,859.</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year			632,859.			0.			632,859.						
	Beginning of Current Year	End of Year																		
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer MARC HIMMELSTEIN, TREASURER Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name RENAE DUNCAN	Preparer's signature <i>Rena Duncan, CPA</i>	Date 2/14/19	Check if self-employed <input type="checkbox"/>	PTIN P01257722
	Firm's name ▶ ATCHLEY & ASSOCIATES, LLP Firm's address ▶ 1005 LA POSADA DRIVE AUSTIN, TX 78752	Firm's EIN ▶ 74-2920819 Phone no. (512) 346-2086			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
CLA, INC., OTHERWISE KNOWN AS THE CONSERVATIVE LEADERSHIP ALLIANCE, PRIMARY PURPOSE IS TO PUT CONSERVATIVE POLICIES INTO ACTION. THAT INCLUDES ADVOCATING FOR REFORMS THAT GROW THE ECONOMY, LOWER OUR NATIONAL DEBT, FIX A BROKEN HEALTHCARE SYSTEM, AND MAKE OUR COUNTRY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 707,037. including grants of \$ 60,000.) (Revenue \$)
TAX REFORM - CLA, INC. ENGAGED IN SUBSTANTIAL ISSUE ADVOCACY EFFORTS EDUCATING VOTERS ABOUT THE POSITIVE IMPACT OF TAX REFORM AS WELL AS THE PLANS BY LIBERAL LEADERS TO ROLL BACK THESE TAX CUTS. THE CAMPAIGN HAD MULTIPLE STAGES AND WAS LAUNCHED IN A VARIETY OF CONGRESSIONAL DISTRICTS KEY TO PROTECTING TAX REFORM AND BLOCKING THE TAX HIKE.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 707,037.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees... List all of the organization's current key employees... List the organization's five current highest compensated employees... List all of the organization's former officers, key employees... List all of the organization's former directors or trustees...

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entries for Marc Himmelstein (Treasurer), Gregory Black (President), and Alexander Berger (Board Member).

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
POWERTRAIN MEDIA LLC 14 EALY CROSSING, NEW ALBANY, OH 43054	MEDIA PLACEMENT	444,500.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

EXHIBIT B

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

American Action Network, Inc

27-0730508

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) American Action Forum 1747 Pa Ave NW 5th fl Wash, DC 200	27-0567765	501 c 3	50,000	154,332	Book	labor rent overhead	general support
(2) Ending Spending Inc 817 Slaters Lane Alexandria, VA 2230	27-2189012	501 c 4	600,000				issue support
(3) Citizens Rising 35311 N 92nd Way Scottsdale, AZ 85	82-2443321	501 c 4	50,000				general support
(4) OC VOTES PO Box 8095 Newport Beach, CA 926	82-2039217	501 c 3	100,000				general support
(5) Monumental Scholars Fund 104 Hume Ave Alexandria, VA 22301	47-3018272	501 c 3	50,000				general support
(6) American Solutions Action 1001 Pennsylvania Ave NW 1300 Was	82-2859012	501 c 4	100,000				general support
(7) Citizens for a Working America 1030 15th St NW 230 Wash, DC 2000	27-0585219	501 c 4	250,000				general support
(8) American Future Fund 6750 Westown Pkwy 200-156 W Des	26-0620554	501 c 4	1,000,000				general support
(9) America Rising Squared 1500 Wilson Blvd Arlington, VA 22209	46-4544632	501 c 4	250,000				general support
(10) Give Voters a Voice 455 Capitol Mall 600 Sacramento, CA	82-2744769	501 c 4	9,000				general support
(11) Women Speak Out 2800 Shirlington Rd Arlington, VA 222	46-1004594	527	60,000				general support
(12) CLA Inc 2600 Virginia Ave NW 505 Wash, DC	82-1313517	501 c 4	500,000				general support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

3
10

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2017)

HTA

EXHIBIT C

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

Open to Public
Inspection

Name of the organization

Citizens For Responsible Energy Solutions, Inc.

Part I General information on Grants and Assistance

Employer identification number
46-0558330

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	Republican Governors Association 1747 Pennsylvania Ave., NW Ste 250 Wash, DC 20006	11-3655877	527	100,000.				General Support
(2)	Palmetto PAC P.O. BOX 80234 Washington, DC 20018	81-1237012	527	200,000.				General Support
(3)	Winning for Women Inc. 1025 Thomas Jefferson Street NW Ste.420 Wash.DC20007.	82-1505471	501C4	100,000.				General Support
(4)	CLA Inc. 2600 VIRGINIA AVE NW Ste 505 Washington, DC 20037	82-1313517	501C4	50,000.				General Support
(6)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **0**
- 3** Enter total number of other organizations listed in the line 1 table **4**

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

UYA

EXHIBIT D



Walker Davis <wdavis@citizensforethics.org>

Request for CLA, Inc.'s 2018 Form 990

Marc Himmelstein <Marc_Himmelstein@nes-dc.com>
To: Walker Davis <wdavis@citizensforethics.org>

Mon, Jun 8, 2020 at 4:14 PM

We have not filled and as I indicated once we do, I will forward the information

Marc Himmelstein

On Jun 8, 2020, at 3:47 PM, Walker Davis <wdavis@citizensforethics.org> wrote:

Mr. Himmelstein,

Has this form been filed now? Can you please provide an update on providing it? Thank you.

Best,

Walker

On Thu, May 21, 2020 at 3:21 PM Walker Davis <wdavis@citizensforethics.org> wrote:

Good afternoon Mr. Himmelstein,

Wanted to make sure you saw my message from last week. Can you please provide an update on providing the form? Thanks again.

Best,

Walker

On Fri, May 15, 2020 at 1:53 PM Walker Davis <wdavis@citizensforethics.org> wrote:

Hi Mr. Himmelstein,

Following up on this request again. Has the form been filed? Thanks again for your help.

Best,

Walker

On Thu, Apr 16, 2020 at 10:00 AM Walker Davis <wdavis@citizensforethics.org> wrote:

Hi Mr. Himmelstein,

Thanks very much for your response. Yes, I requested the form last year, too. I was under the impression the organization is on a tax year ending in March, and that their Form 990 is therefore due in February. Is that not right?

Thanks in advance for providing once it is available.

Best,

Walker

On Mon, Apr 13, 2020 at 2:48 PM Marc Himmelstein <Marc_Himmelstein@nes-dc.com> wrote:

Last year you asked for the same information

We have not filed but will be happy to provide once that occurs

Sent from my iPhone

On Apr 13, 2020, at 12:30 PM, Walker Davis <wdavis@citizensforethics.org> wrote:

Good afternoon Mr. Himmelstein,

Just wanted to follow up to make sure you saw this request. Thank you again for your help.

Best,

Walker

On Tue, Mar 31, 2020 at 12:40 PM Walker Davis <wdavis@citizensforethics.org> wrote:

Good afternoon Mr. Himmelstein,

I am contacting you to request a copy of the form 990 filed by CLA, Inc. (EIN 82-1313517) covering the group's 2018 tax year. This request is made in accordance with section 6104 of the US Code, which stipulates that such documents must be made available upon request.

Electronic copies are preferred and can be sent in response to this email. Thank you for your help, and if you have any questions, please do not hesitate to get in touch. I hope you and your family are staying safe during the coronavirus crisis.

Best,

Walker Davis

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Walker Davis
Research Manager
CREW | Citizens for Responsibility and Ethics in Washington
wdavis@citizensforethics.org

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Walker Davis
Research Manager
CREW | Citizens for Responsibility and Ethics in Washington
wdavis@citizensforethics.org

CREW | Citizens for Responsibility and Ethics in Washington
Main: (202) 408-5565 | Fax: (202) 588-5020 | www.citizensforethics.org

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Research Manager
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wdavis@citizensforethics.org

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Research Manager
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Walker Davis
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EXHIBIT E



August 13, 2020

CLA, Inc.
2600 Virginia Ave. NW
Suite 505
Washington, DC 20037

To Whom It May Concern:

Pursuant to the Internal Revenue Code (“Code”) and Internal Revenue Service (“IRS”) regulations, Citizens for Responsibility and Ethics in Washington (“CREW”) hereby requests a copy of CLA, Inc.’s 2018 Form 990 tax return, covering the period from April 1, 2018 – March 31, 2019, filed with the IRS, including all schedules, attachments, and supporting documents.

CREW has already attempted to obtain these IRS forms. On March 31, 2020, CREW requested the forms via an email sent to Mr. Marc Himmelstein, who is identified as CLA, Inc.’s treasurer on its previous tax return. In response, Mr. Himmelstein stated, “We have not filed but will be happy to provide once that occurs.”

Since then, CREW has sent Mr. Himmelstein multiple requests for an update as to the form’s status. In response, Mr. Himmelstein has provided CREW with an assurance that it would be filed and sent to CREW, but CREW has not received the form. According to Mr. Himmelstein, CLA, Inc.’s 2018 Form 990 tax return had not been filed as of June 8, 2020, almost four months after it was due to be filed with the IRS.

The Code and IRS regulations require all entities organized under section 501(c) to make their annual tax returns available for inspection and copying. 26 U.S.C. § 6104(d)(1); 26 C.F.R. § 301.6104(d)–1(a). IRS regulations further require 501(c) organizations to provide an exact copy of the filed tax return, including all information furnished to the IRS on the return and all schedules, attachments, and supporting documents. 26 C.F.R. § 301.6104(d)–1(b)(4)(i). CREW specifically requests a copy of CLA, Inc.’s return with all of its schedules, attachments, and supporting documents, including the Schedule B filed as part of its 2018 Form 990 tax return.

Fees for copying the return must be reasonable and cannot exceed the applicable per-page copying charges for IRS Freedom of Information Act (“FOIA”) requests, plus actual postage costs. 26 C.F.R. § 301.6104(d)–1(d)(3). The current per-page copying charge for IRS FOIA requests is 20 cents per page. *See* IRS Freedom of Information Act Guidelines, IRS FOIA fee schedule (available at: <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>). If payment for copying is required in advance, please notify me immediately at (202) 408-5565.

Form 990 tax returns requested in writing must be provided within 30 days of receipt of the request. 26 U.S.C. § 6104(d)(1)(B); 26 C.F.R. § 301.6104(d)–1(d)(2)(ii). Failure to comply with this request can result in civil fines up to \$10,000 per report requested, and an additional fine of \$5,000 for a willful failure to comply. 26 U.S.C. §§ 6652(c)(1)(C), 6685.

Please send the requested documents to Walker Davis at wdavis@citizensforethics.org. If you are not the correct person to fulfill this request, please contact me and inform me who the request should be sent to.

If you have any questions about this request, please contact me at arappaport@citizensforethics.org.

Sincerely,



Adam Rappaport
Chief Counsel and Assistant Director
Citizens for Responsibility and Ethics in
Washington