



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

December 18, 2022

The Honorable Veronica Escobar  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Escobar:

Thank you for your letter about America First Legal. We appreciate your concerns and assure you the IRS is committed to confirming that tax-exempt organizations comply with applicable tax laws. Following our standard practice, we forwarded the information you submitted to our Tax Exempt and Government Entities (TE/GE) Division.

TE/GE's Compliance Planning & Classification Exempt Organizations Referrals Group will send you a separate acknowledgement letter when it receives your information. This group considers all referrals on exempt organizations and determines whether an examination is appropriate. Please note that a referral does not necessarily mean the IRS will conduct an examination.

Section 6103 of the Code protects the privacy of tax returns and tax return information of all taxpayers. Therefore, we cannot disclose any actions we may take on this information. If, at a later date, you have additional information that you believe is relevant to this matter, please contact me or send it to:

Internal Revenue Service  
Tax Exempt and Government Entities  
CP&C EO Referrals Group  
1100 Commerce Street  
Dallas, TX 75242

I hope this information is helpful. If you have any questions, please contact me or a member of your staff may contact Amy Klonsky, Chief, National Congressional Affairs Branch, at (b)(6).

Sincerely,

Douglas W.  
O'Donnell

Digitally signed by  
Douglas W. O'Donnell  
Date: 2022.12.18  
17:48:40 -05'00'

Douglas W. O'Donnell  
Acting Commissioner

**RECEIVED**

By ESCO at 7:02 am, Nov 03, 2022

**Baldwin Cavell L**

**From:** Cohen Andrew C  
**Sent:** Wednesday, November 2, 2022 5:55 PM  
**To:** \*C&L Congressional Correspondence; \*Chief of Staff Advisor; Kornegay Risa W; Cannady Joyce A; Hinton Irma D  
**Cc:** Reynolds Jodie M; Lemons Terry L; Klonsky Amy E  
**Subject:** FW: [EXT] Letter to Commissioner Rettig  
**Attachments:** 11.02.22 LETTER IRS re America First Legal Mailer\_FINAL.pdf; AFL\_El Paso Mailer 2022\_Side A.jpg; AFL\_El Paso Mailer 2022\_Side B.jpg

Good afternoon,

I'm passing this along.

Regards,  
Andrew

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**From:** Fernandez, Denise <(b)(6)@mail.house.gov>  
**Sent:** Wednesday, November 2, 2022 5:06 PM  
**To:** Cohen Andrew C <(b)(6)@irs.gov>  
**Subject:** [EXT] Letter to Commissioner Rettig

Good evening Andrew,

My name is Denise Fernandez, I'm a Legislative Assistant for Congresswoman Veronica Escobar of El Paso, Texas. I hope you're doing well today!

I received your contact information from some very helpful staff over on the House Oversight Committee. As this isn't a casework issue and the Congressional Research Service currently lists the IRS Congressional liaison as vacant, I am hoping that you could help me make sure the attached letter is delivered to the right folks. My boss is sending the to Commissioner Rettig regarding a disturbing Spanish-language mailer our community received about ten days ago paid for by a tax-exempt 501(c)(3).

I've attached both the letter and images of the mailer. As the mailer itself in Spanish, I've provided a translation here in case it's helpful -

Side A: "Joe Biden and his progressive allies want men to use K-12 girl's bathrooms and are exposes your children to 'sexual extremism and radical gender' in the classroom".

Side B: "Are you comfortable with your daughter using the same bathroom or dressing room as a man? Joe Biden wants men in girl's bathrooms, dressing rooms, and sporting leagues. You people in the United States are being traumatized by Joe Biden's transgender agenda."

I appreciate your time and look forward to hearing from you. If you need to contact me for any reason, please feel free to email me back here or call me at (b)(6)

Best,  
Denise Fernandez

Denise Fernandez

Legislative Assistant

*she/her/ella*

Office of Congresswoman Veronica Escobar (TX-16)

1505 Longworth House Office Building

Phone: [redacted] (b)(6)

[redacted] (b)(6)@[mail.house.gov](mailto:[redacted]@mail.house.gov)

[www.escobar.house.gov](http://www.escobar.house.gov)

VERONICA ESCOBAR  
16TH DISTRICT, TEXAS

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**House of Representatives**  
**Washington, DC 20515**

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November 2, 2022

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, DC 20224-0001

Dear Commissioner Rettig:

I write to refer for investigation potential violations of the Internal Revenue Code (IRC) by America First Legal.

During the week of October 22, 2022, residents of El Paso, TX, the community I represent, reached out to my congressional District Office to report receiving unsettling Spanish-language political mailers. Upon reviewing these mailers, my staff learned that they had been paid for by America First Legal, a national 501(c)(3) tax-exempt nonprofit organization. I have enclosed an image of both the front and back of this mailer for your review.

The mailer features an array of right-wing lies and political talking points, including fearmongering rhetoric about transgender women using public restrooms and the partisan lie that Critical Race Theory (CRT) and "gender ideology" are taught in elementary schools. The mailer explicitly accuses President Biden and his "progressive allies" of championing these policies.

This effort by America First Legal appears to be in direct violation the [IRC](#), which governs the operations of 501(c)(3) tax-exempt organizations. While the IRC allows for "certain [political] activities or expenditures" as long as they are conducted in a non-partisan manner, these mailers appear to be in violation of that requirement.

I urge the Internal Revenue Service (IRS) to investigate America First Legal for potential violations of the IRC. And if the IRS discovers violations of the law, that they impose commensurate disciplinary action or refer their case to the appropriate disciplinary body.

Thank you and I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink that reads "Veronica Escobar". The signature is written in a cursive, flowing style.

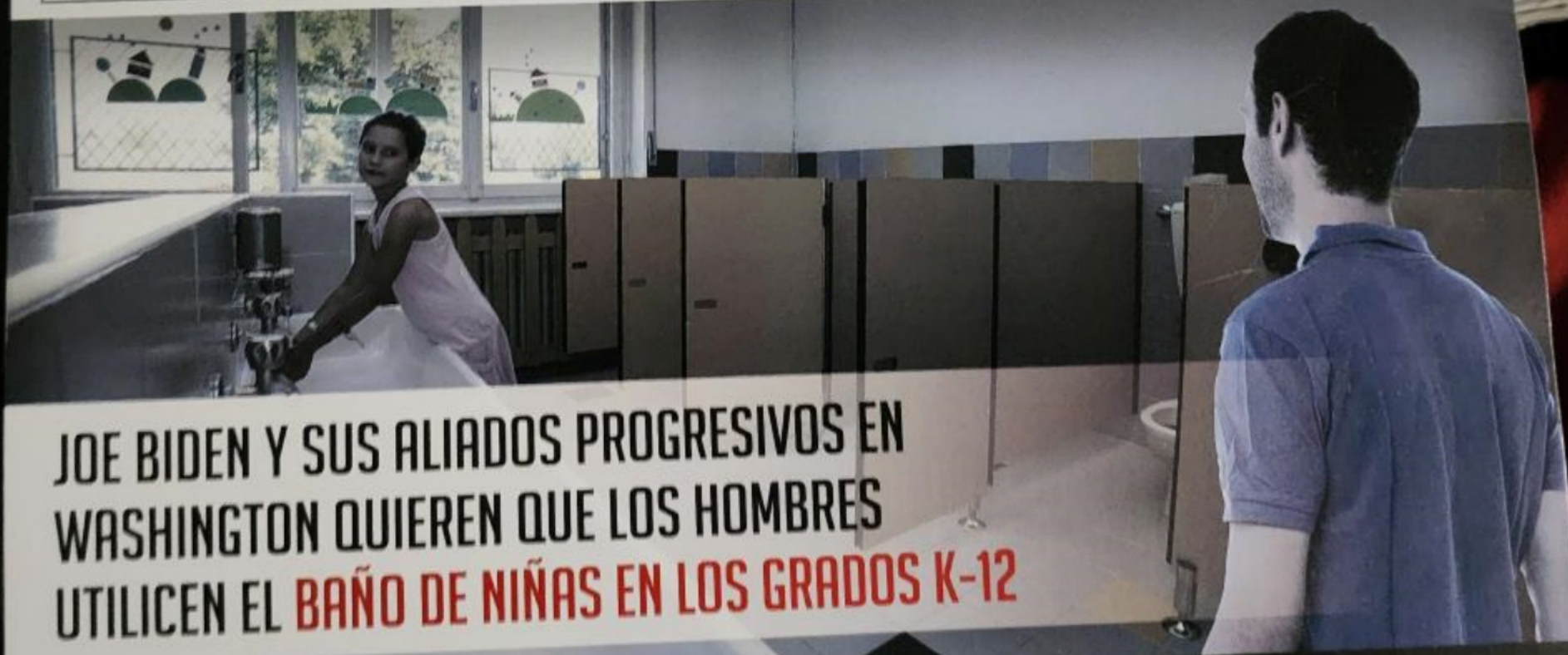
Veronica Escobar  
Member of Congress

611 Pennsylvania Ave, Ste #231  
Washington, DC 20003

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Paid for by America First Legal Foundation

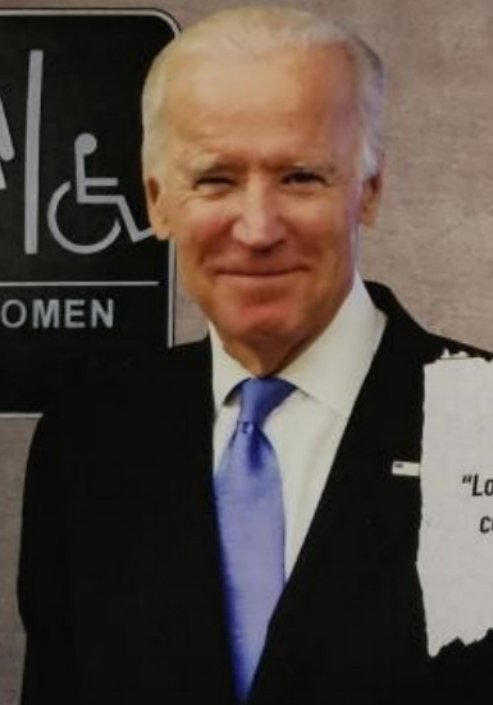


JOE BIDEN Y SUS ALIADOS PROGRESIVOS EN  
WASHINGTON QUIEREN QUE LOS HOMBRES  
UTILICEN EL **BAÑO DE NIÑAS EN LOS GRADOS K-12**

...Y ESTÁN EXPONIENDO A SU HIJO AL  
**EXTREMISMO SEXUAL Y DE GÉNERO RADICAL EN EL AULA**

¿ESTÁ USTED INCÓMODO CON QUE SU HIJA COMPARTA  
EL BAÑO O EL VESTUARIO CON HOMBRES?

...**JOE BIDEN QUIERE HOMBRES EN BAÑOS DE NIÑAS, VESTUARIOS  
Y LIGAS DEPORTIVAS**



**Las jóvenes están siendo traumatizadas en  
todo Estados Unidos gracias a la agenda  
transgénero de la Administración Biden:**



June 14, 2022

*"Los libros del distrito escolar de Oregón  
contienen imágenes pornográficas de  
actos sexuales, según el portal"*



Oct. 1, 2022

*"Jugadoras de voleibol femenino de Vermont prohibidas en el  
vestuario después de objetar a un estudiante transgénero: Informe"*

**DAILY WIRE**

*"Un niño que supuestamente vestía una falda entró en un  
baño de niñas en la cercana Stone Bridge High School, donde  
agredió sexualmente a la hija de noveno grado de Smith".*

**THE DAILY SIGNAL**

July 7, 2021

*"Hombre desnudo en el vestuario  
de un Spa de mujeres muestra las  
consecuencias de las políticas  
transgénero"*

**PROTEJA A NUESTRAS HIJAS. TODAS LAS NIÑAS MERECEAN UNA INFANCIA SEGURA.**