



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

July 17, 2015

Control No: **TEGE-04-0715-0018**  
Affected IRM: [4.75.5](#)  
Expiration Date: July 16, 2017

MEMORANDUM FOR ALL EXEMPT ORGANIZATIONS MANAGERS

FROM:

Tamera L. Ripperda  
Director, Exempt Organizations

Handwritten signature of Tamera L. Ripperda in black ink.

SUBJECT:

Political Activities Referral Committee

This memorandum clarifies the composition and operations of the Political Activities Referral Committee (PARC).

Effective immediately, a PARC will consist of three IR-04 managers (OPM General Schedule (GS) grade 14 equivalent) who will be selected at random. All EO Examinations and Rulings & Agreements front-line IR-04 managers are eligible for selection to a PARC. The managers who are selected to serve on a PARC will receive appropriate training, and will serve on that committee as a collateral assignment for a period of two years. The inventory volume of political activities referrals received will determine the number of PARCs established and the time commitment required by the members of a PARC.

A PARC will review and recommend referrals for audit in an impartial and unbiased manner. A PARC must identify and document to the case file that the referral and associated publicly available records establish that an organization and any relevant persons associated with that organization may not be in compliance with Federal tax law. All PARC members will use the Reporting Compliance Case Management System (RCCMS) to document their activities and conclusions for the duration of their assignment to a PARC. In order for a referral considered by the PARC to be forwarded to an EO Examination group for audit consideration, two out of three PARC members must make that forwarding recommendation (majority rule).

Referral Classification Specialists will follow normal referral case building procedures prior to submitting a referral to a PARC. This includes, but is not limited to, IDRS information, Accurint, any internet research and the completion of the Classification Lead Sheet. See attached Exhibit for the Classification Lead Sheet.

This memorandum supersedes IG Memo, *Procedures for Dual Track Approach for Issues Involving Possible Political Campaign Intervention*, issued October 4, 2012.

This memorandum will expire on the earlier of two years from the date of issuance or the date incorporated in the affected IRMs. If there are any questions regarding this memorandum, those questions should be directed to the EO Examinations Referrals Manager.

ATTACHMENT

DISTRIBUTION:

[www.irs.gov](http://www.irs.gov)

**Classifications Lead Sheet**

<b>EIN</b>		<b>MFT</b>		<b>Year(s)</b>		
<b>TE/CLERICAL</b>						
<b>Classifier</b>						
<b>EO Name</b>						
<b>Address</b>						

**COMPLETED BY REVENUE AGENT (SECTIONS I - IV)**

**SECTION I - RECOMMENDATION**

<b>Accept As Filed</b>	<b>Field Exam</b>	<b>Other actions deemed necessary</b>

**RECOMMENDATION: Referred Issue/ Facts/ Law/ Conclusion**

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**ORGANIZATION WEBSITE**

**Does the Organization Have a Valid Website? If so, Enter web address**

<b>Describe contents (activities, programs/services) and list any significant items of interest</b>

**EXAM POTENTIAL/LARGE UNUSUAL QUESTIONABLE ITEMS**

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