

Christian Lawsuit Against IRS Reveals New Evidence of Politically Motivated Attacks

The American Center for Law and Justice announced Monday that it filed a second amended lawsuit in federal court in Washington, D.C. The suit adds additional defendants—including top IRS political appointees—an additional claim, and evidence that reveals a politically motivated attack on conservative organizations by the **IRS**—a secret and illegal targeting campaign—based on their political beliefs.

“The intimidation campaign conducted by the IRS is much more politically motivated and coordinated than previously thought,” says Jay Sekulow, chief counsel of the ACLJ, which has filed the largest lawsuit of its kind against the IRS.

“We now know that **President Obama** through his public comments initiated actions that resulted in the unlawful targeting of our clients—a self-induced unconstitutional act. In addition to the president’s remarks, Congressional Democrats along with the media created a climate of hostility—making it impossible for our clients to exercise their **First Amendment** freedoms.

“This hostile climate set the stage for the unprecedented illegal targeting by the IRS,” Sekulow adds. “The **Obama administration** and the IRS objected to the conservative message of our clients, which resulted in the unlawful and unconstitutional scheme to keep our clients on the sidelines—out of the political debate. This filing strengthens our case and underscores our commitment to holding those responsible for this scheme accountable.”

The ACLJ filed its initial lawsuit challenging the IRS in May, filed an amended complaint in June, and with this filing provides additional evidence of a coordinated, highly partisan

attack on conservative and Tea Party groups.

“The facts of this case reflect a course of conduct by a faction of the United States government that would make the Founders weep and which should outrage every American,” the complaint contends. “The Defendants, acting in their official and/or individual capacities, have, based upon their constituencies or benefactors, obstructed other law abiding citizens from freely associating together and giving voice to their beliefs. This deprivation occurred solely and unconstitutionally based on the perceived beliefs of those citizens whose rights have been deprived.”

In the amended complaint filed Friday, the ACLJ adds a number of additional defendants to the suit: Douglas H. Shulman (former Commissioner of the Internal Revenue Service (“IRS”), William Wilkins (Chief Counsel, IRS), Sarah Hall Ingram (former Commissioner, Tax Exempt/Government Entities Division), Joseph Grant (Commissioner, Tax Exempt/Government Entities Division), Michael Seto (Acting Manager, EO Technical Unit), Nikole Flax (Senior Technical Advisor, Exempt Organization Division) and Judith E. Kindell (Senior Technical Advisor, Exempt Organization Division).

The amended complaint also adds an additional claim for violation of the Administrative Procedure Act.

Further, the amended complaint contends that the White House, Congressional Democrats and the media put pressure on the IRS to adopt a more rigorous standard when applying for tax-exempt status than was applied to liberal organizations.

The complaint argues that the IRS responded to this pressure by engaging in a campaign of unlawful targeting.

According to the complaint, President Obama’s comments aimed at his political opponents began as early as August 2010: “President Obama joined what the IRS and Democrat members of Congress had already started: a relentless campaign to stifle

the free speech of those protesting his and Democrats' policies and the direction of the federal government."

The number of Plaintiffs in the lawsuit remains unchanged. The ACLJ represents 41 organizations in 22 states. Of the 41 groups, 22 organizations received tax-exempt status after lengthy delays, 12 are still pending, 5 withdrew applications because of frustration with the IRS process, and 2 had their files closed by the IRS after refusing to answer the unconstitutional requests for more information.

The amended lawsuit urges the court to find that the Obama Administration overstepped its authority and violated the First and Fifth Amendments of the U.S. Constitution, the Administrative Procedure Act, as well as the IRS's own rules and regulations. The lawsuit requests a declaratory judgment that the Defendants unlawfully delayed and obstructed the organizations' applications for a determination of tax-exempt status by means of conduct that was based on unconstitutional criteria and impermissibly disparate treatment of the groups.

The 81-page amended lawsuit is posted [here](#). An Executive Summary of the amended complaint is posted [here](#).

The suit also seeks injunctive relief to protect the ACLJ's clients—and their officers and directors—from further IRS abuse or retaliation. Further, the lawsuit seeks compensatory and punitive monetary damages to be determined at trial at a later date.

The IRS contends that the targeting scheme originated with a couple of rogue IRS agents out of the Cincinnati, Ohio office and contends the abusive conduct has been halted. However, the ACLJ has correspondence showing this tactic was used not only in the Cincinnati office, but also from two offices in California—El Monte and Laguna Niguel—as well as the national office in Washington, D.C.

Furthermore, the ACLJ has letters signed by Lois Lerner,

former director of Exempt Organizations, suggesting her personal involvement in sending invasive questionnaires to 15 of their clients in March 2012—some nine months after she was told about the scheme and promised to stop it.