



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

May 24, 2013

The Honorable Blaine Luetkemeyer  
United States House of Representatives  
2440 Rayburn House Office Building  
Washington, D.C. 20515

Dear Representative Luetkemeyer:

This letter is in response to your inquiry dated May 17, 2013, to Treasury Inspector General for Tax Administration, regarding the tax-exempt status of the Humane Society of the United States (HSUS), and how the Internal Revenue Service (IRS) handled your requests to investigate HSUS's tax-exempt status.

In your correspondence you allege that the Humane Society of the United States (HSUS) is engaging in lobbying and political activities to a degree that violates their 501(c)(3) tax-exempt status. You further allege that due to the political beliefs of Ms. Lois Lerner, IRS Director of Exempt Organizations, or those of her staff, your requests to the IRS to investigate whether the HSUS's actions were in violation of their tax-exempt status were disregarded or not given due consideration.

We are conducting a review of this matter and upon completion, to the extent allowable under the law, we will advise you of the results.

Thank you for bringing this matter to our attention. Should you have any questions, please do not hesitate to call me at (202) 927-7360, or have a member of your staff contact Mr. Matthew Sutphen, Counselor to the Inspector General, at (202) 927-7266.

Sincerely,

Timothy P. Camus  
Deputy Inspector General  
for Investigations