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U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

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September 11, 2009

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The Honorable John Lewis
Chairman – Subcommittee on Oversight
Committee on Ways and Means
1102 Longworth House Office Building
Washington D.C., 20515

Dear Chairman Lewis:

I was deeply disturbed by a video that came to my attention yesterday in which an official for the Association of Community Organizations for Reform Now (ACORN) instructs individuals on how to violate Federal laws (including tax laws) in most disturbing and unsettling ways. If you have not seen it, I urge you to review the video, which can be found at: <http://biggovernment.breitbart.com/>.

In light of the apparent flagrant and willful attempts to suborn tax fraud, I ask you to schedule a hearing of the Oversight Subcommittee of the House Ways and Means Committee as soon as practicable to investigate ACORN's activities in providing tax advice and tax preparation services, as well as whether ACORN has conducted activities inconsistent with the requirements for retaining tax-exempt status under Code section 501(c)(3).

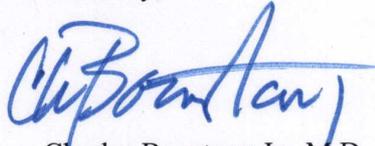
As the video clearly shows, a male and a female posed as individuals seeking housing and tax assistance from ACORN, whose staff coached them on how to commit Federal tax fraud. In addition to advising these individuals to underreport their income to the IRS, when the filmmaker and his colleague informed ACORN officials that they intended to transport underage girls from El Salvador into the United States for illicit purposes, an ACORN official advised them that they could claim up to three of these girls as dependents for the purpose of claiming refundable child tax credits. Such conduct shocks the conscience on many levels, and given the implications for Federal tax administration, further investigation by this Subcommittee into ACORN's activities is most certainly warranted.

Unfortunately, evidence has mounted that ACORN has exhibited a consistent pattern of blatantly disregarding Federal tax laws. A July 23, 2009 minority staff report published

by the U.S. House of Representatives' Committee on Oversight and Government Reform found that, "By intentionally blurring the legal distinctions between 361 tax-exempt and non-exempt entities, ACORN diverts taxpayer and tax-exempt monies into partisan political activities." After detailing significant evidence, the report concluded that, "ACORN appears to have violated the Internal Revenue Code."

These serious allegations involve the administration and enforcement of our Federal tax laws, which fall directly under the jurisdiction of the Subcommittee on Oversight. As such, I respectfully request that the Subcommittee schedule a hearing to investigate ACORN's activities as they pertain to its tax-exempt status and to its tax advice and tax preparation services.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles Boustany Jr.", with a stylized flourish extending from the end.

Charles Boustany Jr., M.D.
Subcommittee on Oversight
Ranking Member