

EXHIBIT K



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CONTAINS SENSITIVE MATERIALS—HANDLE WITH CARE

July 2, 2013

Office of Privacy, Governmental Liaison and Disclosure
Internal Revenue Service
Rebecca A. Chiaramida, Director
Room 7050 OS:P
1111 Constitution Ave. NW
Washington, DC 20224

U.S. Treasury Inspector General for Tax Administration (TIGTA)
U.S. Department of
Attn: Special Agent [REDACTED]
P.O. Box 12398
Ogden, UT 84412

Dear Ms. Chiaramida and Special Agent [REDACTED]:

I am writing to inform you that the IRS web site has Social Security Numbers being displayed as part of your search application for Form 8871 and Form 887, covering political organizations filing under Section 527. The URL for this application on the irs.gov web site is:

<http://forms.irs.gov/app/pod/basicSearch/search>

The issue arises when Form SS-4, Application for Employer Identification Number is included with a Form 8871, Initial Notification of Section 527 Status. I am aware of the IRS position, as detailed in the December 19, 2012 notification on your web site, which reads:

“Because the IRS is required to disclose approved exemption applications and information returns, exempt organizations should not include Social Security numbers on these forms. By law, with limited exceptions, the IRS has no authority to remove that information before making the forms publicly available. Documents subject to disclosure include attachments filed with the form and correspondence with the IRS about the filing.”

<http://www.irs.gov/Charities-&-Non-Profits/Protect-Personal-Information:-Do-Not-Include-Social-Security-Numbers-on-Publicly-Disclosed-Forms>

I disagree with the IRS position that you may not redact Protected Personal Information (PPI) before disclosing public filings as part of your commercial DVD subscription service. Irrespective of that, I think we can all agree that it is not proper for the United States government to be disclosing such information on your web site as such practices are prohibited under the Privacy Act of 1974 and the E-Government Act of 2002. These policies have been the subject of detailed guidance from the Office of Management and Budget and the President:

“As is required by the Privacy Act, the Federal Information Security Management Act (FISMA), and other laws and policies, each agency must take appropriate steps necessary to protect personal information from unauthorized use, access, disclosure or sharing.”

Office of Management and Budget, M-05-08, Designation of Senior Agency Officials for Privacy

<http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/memoranda/fy2005/m05-08.pdf>

A very quick analysis of the government web site gives 10 examples of such information being disclosed. I have included the URL for the search result as a link, however please note that the IRS web site is broken and does not support permaURLs (“bookmarks”) and instead requires the search to be re-executed.

Organization	EID	Return	Date
[REDACTED]	[REDACTED]	8871	07/27/2002
[REDACTED]	[REDACTED]	8871	09/08/2000
[REDACTED]	[REDACTED]	8871	07/27/2002
FRIENDS OF [REDACTED]	[REDACTED]	8871	01/14/2003
[REDACTED]	[REDACTED]	8871	03/06/2002
[REDACTED] CAMPAIGN FUND	[REDACTED]	8871	07/25/2002
[REDACTED]	[REDACTED]	8871	08/11/2000
[REDACTED] POLITICAL ACTION FUND	[REDACTED]	8872	10/20/2000
[REDACTED]	[REDACTED]	8871	02/01/2001
[REDACTED]	[REDACTED]	8871	08/10/2000

I hope you will take appropriate corrective action on these disclosures. While this report details only 10 such examples which I was able to find quickly using simple searches, the problem is more significant.

This assessment is because in the past we have been notified by organizations having hundreds of SSNs available in Section 527 reports. Because the IRS does not allow us to notify you when we find these problems, they don't fixed. For example, if you look at

m 887 [REDACTED]
[REDACTED] (EID [REDACTED]), you will find [REDACTED] in that filing. If
you look at their subsequent filings, y [REDACTED] 006.
Y [REDACTED] milar probl [REDACTED]
[REDACTED]) and the [REDACTED]
[REDACTED]).

We were notified about the egregious [REDACTED] breach on September 14, 2009 and promptly redacted the files. Why would [REDACTED] web site the home address and SSN of every single [REDACTED] when we've known about this particular problem for over 5 years? Why is there no easy way for people who find these problems to notify you?

We have the following recommendations to make on this issue:

Recommendation 1. While the IRS complies with the President's directive of appointing a senior agency employee to handle privacy issues, it is exceedingly difficult to find that employee and the only contact information is for U.S. Postal Service. At the very least, you should have a fax number and an email address. It is not appropriate to hide from the public for such an important task.

Recommendation 2. The IRS needs to take action about SSNs displayed on the government web site. This is illegal and inappropriate. I believe you should pull the entire site for now, but that is your decision to make.

Recommendation 3. The IRS needs to set up a mechanism for organizations such as ours to notify you when systematic breaches are found. We have recommended that the IRS join the privacy clearinghouse that GuideStar and Public.Resource.Org use to exchange such information when we find disclosures.

Recommendation 4. The IRS really should strip out the SS-4 from filings. These are optional attachments to the Form 8871 and 8872 and it would not be difficult to redact this form as you do so many other forms that are not appropriate for disclosure.

Please don't hesitate to contact me if you have need for any additional information or if we can provide any additional service.

Sincerely yours,



Digitally signed by Carl Malamud
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o=Public.Resource.Org,
ou,
email=carl@media.org,
c=US
Date: 2013.07.02
08:44:16 -07'00'

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