



HUMAN
RIGHTS
CAMPAIGN®

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November 23, 2015

Internal Revenue Service
TE/GE Customer Account Services
P.O. Box 2508
Cincinnati, OH 45201

Re: Complaint Against National Organization for Marriage and National Organization for Marriage Educational Fund For Failure To Allow Public Inspection And Copying Of 2014 Form 990s

Dear Sir or Madam:

On behalf of the Human Rights Campaign (“HRC”), I am filing a formal complaint against the National Organization for Marriage and National Organization for Marriage Education Fund (collectively, “NOM”) for failure to permit public inspection or copying of their 2014 Form 990s as required by law. NOM’s physical address is 2029 K Street NW, Suite 300, Washington, DC 20006. The organizations’ federal employer identification numbers are 26-0240498 and 20-7472471, respectively.

HRC has made multiple unsuccessful in-person requests for NOM’s 990s, which are detailed as follows:

On Tuesday, November 17, 2015, an HRC employee made an in-person visit to NOM’s Washington, DC office at approximately 12:30 p.m. The employee knocked on the door and rang the doorbell but did not receive an answer. At around 12:45 p.m., the HRC employee placed a written request for the 2014 Form 990s and all schedules and attachments under the door (see Attachment A). After departing, the employee called NOM’s office at approximately 3:00 p.m. to confirm receipt of the request and received only an automated voice mail greeting.

On Thursday, November 19, 2015 at approximately 4:00 p.m., an HRC employee made a telephone call to NOM's Washington, DC office to follow up on the in-person request for the 2014 Form 990s. The employee again received only an automated voice mail greeting.

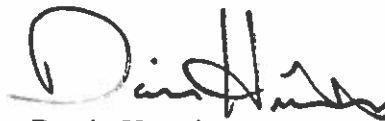
On Friday, November 20, 2015, an HRC employee returned to NOM's office at approximately 10:05 a.m., knocked on the door and rang the doorbell. After receiving no response, the employee again placed the written request for the 2014 Form 990s under the door. The employee called NOM's office again at 12:30 p.m. to confirm receipt of the request and again received only an automated voice mail greeting. At approximately 2:45 p.m., the employee again called NOM's office and left a voice mail message.

As of writing, to the best of our knowledge NOM has not posted its 2014 Form 990s on the NOM website or any other publicly available website. Nor has NOM provided HRC with copies of its Form 990s and all schedules as requested.

Under IRS regulations 26 CFR §301.6104(d)-1, any organization that is exempt under Section 501 of the Internal Revenue Code must make available "its annual information available for public inspection without charge in the same offices during regular business hours." Further, "each annual information return shall be made available for a period of three years beginning on the date the return is required to be filed." NOM's 2014 Form 990s were due for public inspection on November 16, 2015. In addition, a requester must have the right to copy the Form 990s, unless the document is "widely available," generally by posting on the internet. While posting the Form 990s is not a substitute for the right of inspection, we would accept timely internet posting as a substitute for the inspection rights. However, NOM has failed to either provide us with the right to inspect and copy as required by law and regulation or to make the 990s publicly available through Internet posting.

Because of NOM's failure to meet its legal obligations, we ask that the tax-exempt division investigate NOM's failures to meet its obligations and assess all applicable penalties imposed by law.

Sincerely,

A handwritten signature in black ink, appearing to read "Darrin Hurwitz", written over a horizontal line.

Darrin Hurwitz
Deputy General Counsel
Human Rights Campaign