



Congress of the United States
House of Representatives

Washington, DC 20515

July 23, 2015

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Koskinen:

I am writing in response to your testimony today before the House Ways and Means Subcommittee on Oversight and our discussion regarding the tax-exempt status of Planned Parenthood Federation of America (Planned Parenthood). Recent media reports have uncovered that Planned Parenthood may be currently engaged in – and illegally profiting from – the sale of fetal tissue and organs. These reports raise serious questions about Planned Parenthood’s compliance with the Internal Revenue Code (IRC).

In order to be considered tax-exempt under section 501(c)(3) of the IRC, an organization must be organized and operated exclusively for exempt purposes as set forth in section 501(c)(3), “for religious, charitable, scientific, testing for public safety, literary, or educational purposes” or “for the prevention of cruelty to children or animals.”

The Internal Revenue Service (IRS) has sole responsibility for enforcing our nation’s tax laws as well as determining whether certain organizations qualify for tax-exempt status. As such, the IRS has the responsibility to ensure that nonprofit organizations, such as Planned Parenthood, abide by the rules in section 501(c)(3). Engaging in the sale of fetal tissue and organs is illegal in the United States and is not an appropriate activity for an organization that receives special treatment and exemptions under the tax code.

As a member of the Ways and Means Committee with jurisdiction over revenue matters including oversight of tax-exempt organizations, I am interested in learning if the IRS has audited Planned Parenthood within the last five years regarding illegal activity or activity in violation of state and federal public policy, specifically involving the sale of fetal tissue and organs. If so, please provide my office with copies of all of the results and findings. If no such audit has taken place, and if the IRS is not currently investigating Planned Parenthood, then I urge the IRS to begin an audit of the organization as soon as possible.

Thank you for your timely attention to this matter. Given the gravity of this situation, I respectfully request a written response from you along with audit materials within 30 days.

Sincerely,

Mike Kelly (R-PA)
Member of Congress