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May 19, 2015

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue Northwest
Washington, DC 20224-0002

Dear Honorable Koskinen:

We write to ask that you review the tax-exempt status of the Clinton Foundation (hereinafter “the Foundation”). The Foundation maintains that “The Bill, Hillary & Chelsea Clinton Foundation is a non profit 501(c)(3) tax-exempt organization.”¹ However, recent media reports have revealed that the Foundation failed to report millions of dollars in grants from foreign governments that it accepted while Hillary Clinton was Secretary of State and that it facilitated private business transactions between foreign entities. As a result, given the substantial public interest involved, we feel a prompt review of the Foundation's tax-exempt status is appropriate to determine whether it is acting within the scope of its charitable mission.

First, the Foundation is required to annually file a form 990 series return with the IRS listing foreign contributions. Unfortunately, the Foundation failed to accurately report tens of millions of dollars in foreign government grants between 2010 and 2012.² Foundation Acting CEO Maura Pally admitted in an April 26th blog post that “...our error was that government grants were mistakenly combined with other donations.”³ Former President Clinton recently added that “people re-file their taxes all the time” and that the omissions were “just an accident.”⁴

¹ Clinton Foundation, *Frequently Asked Questions*, available at <https://www.clintonfoundation.org/ways-give/make-planned-gift/frequently-asked-questions#faq>.

² Rosalind S. Helderman, *Clinton Foundation will amend tax filings to reflect foreign giving*, WASH. POST., April 23, 2015.

³ Maura Pally, *A Commitment to Honesty, Transparency, and Accountability*, April 26, 2015, available at <https://www.clintonfoundation.org/blog/2015/04/26/commitment-honesty-transparency-and-accountability>.

⁴ Jeremy Diamond, *Bill Clinton On Clinton Cash Case: It Won't Fly*, May 6, 2015, available at <http://www.cnn.com/2015/05/06/politics/bill-clinton-cash-book-case-wont-fly/index.html>.

However, the Foundation apparently did report such information prior to 2010. The Foundation's failure to report the donations is problematic and deserves enhanced scrutiny given Mrs. Clinton's position as Secretary of State at the time.

Second, former President Clinton and Canadian businessman Frank Giustra currently serve as board members of the Foundation. An article titled "*The Clintons, a luxury jet and their \$100 million donor from Canada*" appeared in the Washington Post on May 3rd and details their relationship.⁵ The article notes that Giustra has donated over \$100 million dollars to the Foundation since 2005 and that "Clinton has also gained regular transportation, borrowing Giustra's plane 26 times for foundation business since 2005, including 13 trips in which the two men traveled together."⁶ The Post adds that Giustra "closed some of the biggest deals of his career in the same countries where he traveled with Clinton."⁷ Giustra joined the Foundation's Board of Directors in 2013. The nexus between the Foundation and Giustra's business ventures is unusual and raises a question as to whether Foundation activities were used as a pre-text to allow Giustra to gain access to foreign individuals or entities with a stake in his private business interests.

Given these widely reported allegations, we believe a review of the appropriateness of the Foundation's tax-exempt status is necessary. Proceeding under the cloak of philanthropy, the Foundation appears to have facilitated major private business transactions between foreign entities and also failed to report substantial foreign donations during Secretary Clinton's tenure at the State Department. These actions have created an appearance of impropriety and go behind the Foundation's pledge to act primarily in furtherance of charitable causes for which it was granted tax-exempt status.

We ask that you respond within thirty days of receipt of this correspondence. Please contact Charles Flint at 202-225-2811 with questions about this request. Thank you for your attention.


Sincerely,


Marsha Blackburn
Member of Congress

⁵ Tom Hamburger, Rosalind S. Helderman and Anu Narayanswamy, *The Clintons, a luxury jet and their \$100 million donor from Canada*, WASH. POST., May 3, 2015.

⁶ *Id.*


⁷ *Id.*

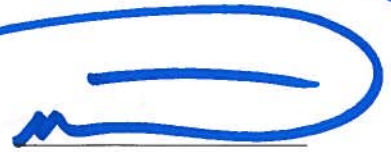

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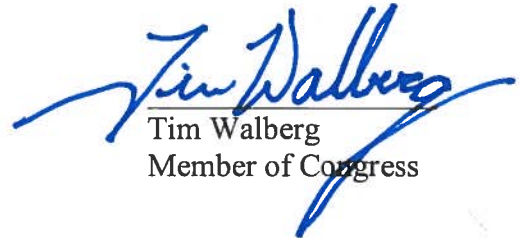

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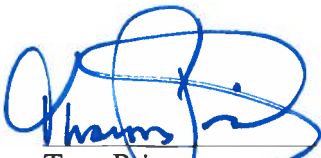

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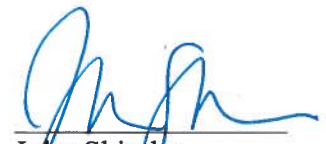

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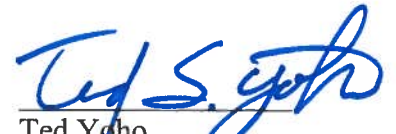

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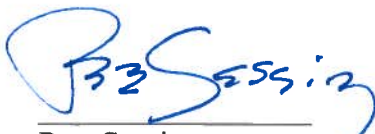

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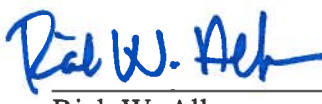

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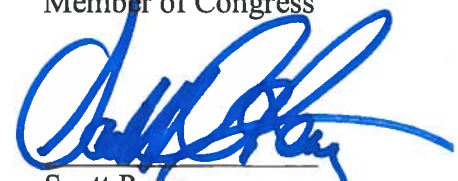

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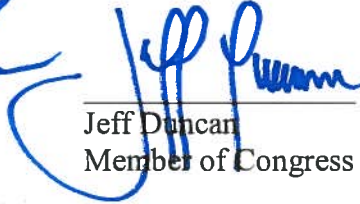
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