

RESOLUTION OF THE COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

1 Whereas, the Committee on Oversight and Government Reform is investigating the Internal
2 Revenue Service’s use of inappropriate criteria, and politicization of the process, to approve
3 organizations for tax exempt status, and has authority to investigate such matters under House
4 Rules X and XI.

5 Whereas, on May 22, 2013, Lois Lerner appeared at a hearing before the Committee on
6 Oversight and Government Reform pursuant to a lawfully issued subpoena.

7 Whereas, Lois Lerner chose to make a voluntary opening statement discussing her position at the
8 Internal Revenue Service, the report of the Treasury Inspector General issued on May 14, 2013,
9 the Department of Justice’s investigation into matters described by the Inspector General’s
10 report, and concerns that Ms. Lerner provided false information regarding the Internal Revenue
11 Service’s processing of applications for tax exemption. Against that backdrop, Ms. Lerner
12 further stated: “I have not done anything wrong. I have not broken any laws. I have not
13 violated any IRS rules or regulations, and I have not provided false information to this or any
14 other congressional committee.”

15 Whereas, Ms. Lerner’s self-selected, and entirely voluntary, opening statement constituted a
16 waiver of her Fifth Amendment privilege against self-incrimination because a witness may not
17 testify voluntarily about a subject and then invoke the privilege against self-incrimination when
18 questioned about the details.

19 Resolved, That the Committee on Oversight and Government Reform determines that the
20 voluntary statement offered by Ms. Lerner constituted a waiver of her Fifth Amendment
21 privilege against self-incrimination as to all questions within the subject matter of the Committee
22 hearing that began on May 22, 2013, including questions relating to (i) Ms. Lerner’s knowledge
23 of any targeting by the Internal Revenue Service of particular groups seeking tax exempt status,
24 and (ii) questions relating to any facts or information that would support or refute her assertions
25 that, in that regard, “she has not done anything wrong,” “not broken any laws,” “not violated any

- 1 IRS rules or regulations,” and/or “not provided false information to this or any other
- 2 congressional committee.”

