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February 14, 2014

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

Dear Mr. Koskinen:

The Committee on Oversight and Government Reform continues to investigate the Internal Revenue Service's inappropriate treatment of tax-exempt applicants. The Committee previously issued a subpoena to Treasury Secretary Jacob Lew for IRS documents. This subpoena remains outstanding. Because the Senate has confirmed you as the IRS Commissioner, I am reissuing this subpoena to you to ensure your full compliance with the investigation.

On August 2, 2013, the Committee subpoenaed Secretary Lew, as the custodian of IRS documents, because the IRS lacked a permanent leadership team. The subpoena required the production of eight specific categories of documents. To date, the IRS has not completely satisfied a single item in the subpoena. The subpoenaed categories of documents and the IRS's lack of compliance are detailed below.

1. **All communications sent or received by Lois Lerner, from January 1, 2009 to August 2, 2013.** The Committee seeks these documents to evaluate fully Lerner's actions as the director of Exempt Organizations. The IRS has not produced the entirety of these documents.

2. **All communications sent or received by Holly Paz, from January 1, 2009 to August 2, 2013.** The Committee seeks these documents to evaluate fully Paz's actions as the manager of the Exempt Organizations Technical Unit and her actions as the director of Rulings and Agreements. The IRS has not produced the entirety of these documents.

3. **All communications sent or received by William Wilkins, from January 1, 2009 to August 2, 2013.** The Committee seeks these documents to evaluate fully Wilkins's actions as IRS Chief Counsel. The IRS has not produced the entirety of these documents.

4. **All communications sent or received by Jonathan Davis, from January 1, 2009 to August 2, 2013.** The Committee seeks these documents to evaluate fully Davis's actions as chief of staff to the Commissioner. The IRS has not produced the entirety of these documents.

5. **All communications between or among employees of the Internal Revenue Service's office of Chief Counsel, employees of the Department of the Treasury, and employees of the Executive Office of the President, referring or relating to tax-exempt organizations or applications from tax-exempt status, from February 1, 2010 to August 2, 2013.** The Committee seeks these documents to assess the nature and extent of interaction among the IRS Chief Counsel's office, the Treasury Department, and the Executive Office of the President about the treatment of tax-exempt applicants. The IRS has not produced the entirety of material responsive to this item.

6. **All communications sent by IRS employees to an e-mail address with the domain name "who.eop.gov," from February 1, 2010 to August 2, 2013.** The Committee seeks these documents to assess the IRS's relationship with the Executive Office of the President. The IRS has not produced the entirety of material responsive to this item.

7. **All communications received by IRS employees to an e-mail address with the domain name "who.eop.gov," from February 1, 2010 to August 2, 2013.** The Committee seeks these documents to assess the IRS's relationship with the Executive Office of the President. The IRS has not produced the entirety of material responsive to this item.

8. **All documents referring or relating to the evaluation of tax-exempt applications or the examination of tax-exempt organizations, from January 1, 2009 to August 2, 2013.** The Committee seeks these documents to assess the IRS's mistreatment of certain tax-exempt applicants. The IRS has not produced the entirety of material responsive to this item.

The IRS's compliance with this subpoena is sorely lacking. Although the IRS has produced over 400,000 pages of documents, it has yet to satisfy any of the eight categories of documents covered by the subpoena. In addition, the documents produced by the IRS include tens of thousands of pages of duplicate material, as well as several thousands of pages of fully redacted documents. The IRS's continued failure to comply fully with this subpoena frustrates the Committee's investigation and delays the completion of the Committee's fact-finding work.

For these reasons, I have found it necessary to reissue the enclosed subpoena and attached schedule. This subpoena creates a legal requirement that you produce to the Committee all responsive documents. I trust that you will take seriously your obligation to comply fully and completely with the requirements of this subpoena. Thank you for your attention to this important matter.

Sincerely,

Darrell Issa
Chairman

cc: The Honorable Elijah E. Cummings, Ranking Minority Member