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House of Representatives

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June 21, 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 looks forward to your full and candid testimony during the Committee's hearing on Monday, June 23, 2014, titled "IRS Obstruction: Lois Lerner's Missing E-Mails." Please be prepared to discuss the Internal Revenue Service's e-mail systems, data retention policies, and document production processes. Because the IRS has refused to provide basic information about these matters to the Committee in advance of the hearing,¹ and in the interest of promoting a frank and thorough discussion at the hearing, I ask that you provide answers to the pertinent questions posed below.

Late in the afternoon on Friday, June 13, 2014, the IRS informed Congress that it had destroyed a portion of the e-mails sent or received by Lois Lerner from January 2009 to April 2011.² After this notification, Committee staff requested that the IRS make Thomas Kane, the Acting Deputy Chief Counsel for Procurement and Administration, available for a transcribed interview to ascertain basic information about IRS's destruction of Lois Lerner's e-mails.³ The IRS rejected the Committee's request.⁴ Committee staff then requested that the IRS arrange a briefing for the Committee to discuss the IRS's e-mail systems, data retention policies, and document production processes.⁵ The IRS rejected this request as well.⁶

¹ See Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to John Koskinen, Internal Revenue Serv. (June 19, 2014).

² Letter from Leonard Oursler, Internal Revenue Serv., to Ron Wyden & Orrin Hatch, S. Comm. on Finance, encl. 3, at 7 (June 13, 2014) (carbon copy to Darrell Issa, H. Comm. on Oversight & Gov't Reform).

³ E-mail from H. Comm. on Oversight & Gov't Reform staff to Leonard Oursler, Internal Revenue Serv. (June 17, 2014).

⁴ E-mail from Leonard Oursler, Internal Revenue Serv., to H. Comm. on Oversight & Gov't Reform staff (June 18, 2014).

⁵ E-mail from H. Comm. on Oversight & Gov't Reform staff to Leonard Oursler, Internal Revenue Serv. (June 18, 2014).

⁶ E-mail from Leonard Oursler, Internal Revenue Serv., to H. Comm. on Oversight & Gov't Reform staff (June 19, 2014).

In light of the IRS's refusal to provide the Committee with basic information needed for a comprehensive and informed discussion during the hearing, please provide answers to the following questions:

1. Please explain the failure of the hard drive on Lois Lerner's computer in or around 2011, including the following information:
 - a. Please provide the date of the failure of the hard drive.
 - b. Please identify the type of failure – hardware or software – of the hard drive.
 - c. Please identify all IRS employees who had any responsibility or role in examining or recovering data from the hard drive between January 1, 2011, and August 31, 2011.
 - d. Please explain the steps, and provide the corresponding dates, taken by the IRS to attempt to recover data from the hard drive between January 1, 2011, and August 31, 2011.
 - e. Please explain whether the IRS issued a new computer or hard drive to Lois Lerner following the hard drive failure in or around 2011.
2. Please explain the IRS's discovery that the hard drive failure on Lois Lerner's computer resulted in the destruction of documents responsive to the Committee's subpoenas of August 2, 2013, and February 14, 2014, including the following information:
 - a. Please identify all IRS employees who had any responsibility or role in identifying, reviewing, redacting, or producing documents to the Committee in 2013 and 2014.
 - b. Please identify the IRS employee who initially discovered the hard drive failure on Lois Lerner's computer in the course of reviewing, redacting, or producing documents to the Committee in 2013 and 2014.
 - c. Please provide the date on which you learned of the hard drive failure on Lois Lerner's computer.
 - d. Please explain how you learned of the hard drive failure on Lois Lerner's computer.
 - e. Please provide the date on which you learned that the hard drive failure on Lois Lerner's computer resulted in the destruction of documents responsive to the Committee's subpoenas of August 2, 2013, and February 14, 2014.
 - f. Please explain how you learned that the hard drive failure on Lois Lerner's computer resulted in the destruction of documents responsive to the Committee's subpoenas of August 2, 2013, and February 14, 2014.

- c. The IRS's mobile phone devices and service contracts.
 - d. The IRS's document retention policies and procedures.
 - e. Digital forensics and data recovery.
 - f. The IRS's asset inventory of computers and mobile phones.
7. Please identify the IRS employee(s) with last known custody or control of the following items:
- a. IRS computer(s) and mobile phone(s) issued to Lois Lerner.
 - b. IRS hard drive(s) or external drive(s) issued to Lois Lerner.
 - c. IRS e-mail exchange back-up tapes or drives.
 - d. IRS mobile phone records.
 - e. The IRS's asset inventory of computers and mobile phones.
 - f. IRS "trouble ticket," "incident ticket," or "requisition request"⁷ logs or records from January 1, 2011, to August 31, 2011.
 - g. IRS back-up logs or records for e-mail exchange servers between January 1, 2011, and June 30, 2011.
 - h. IRS "trouble ticket," "incident ticket," or "requisition request"⁸ logs or records from May 10, 2013, to the present.
8. Please explain the IRS's document retention policies and procedures, including the following information:
- a. Please identify the IRS document(s) that details the IRS's document retention policies and procedures.
 - b. Please identify the IRS employee responsible for compliance and enforcement of the IRS's document retention policies and procedures.
9. Please explain the architecture and structure of the IRS's e-mails systems and exchange servers, including the following information:

⁷ A "trouble ticket," "incident tickets," or "requisition request" refers to any written record of malfunction, failure, or error relating to IRS electronic hardware.

⁸ See *supra* note 7.

- a. Please identify the type of e-mail service used by the IRS.
 - b. Please identify the type of e-mail exchange server used by the IRS.
 - c. Please explain whether personal storage table (.pst) files are stored on the hard drives of the computers operated by IRS employee or on an IRS network or shared drive.
10. Please explain the architecture and structure of the IRS's electronic data restoration and archival systems.
- a. Please explain whether the IRS has separate systems for data restoration and data archival.
 - b. Please explain the IRS's restoration and archival back-up policies for e-mail exchange servers between January 1, 2011, and June 30, 2011.
 - c. Please explain the IRS's restoration and archival back-up policies for hard drives and shared drives between January 1, 2011, and June 30, 2011.
11. Please quantify the number of forensic images of the failed hard drive on Lois Lerner's computer that currently exist.
12. Please quantify the number of forensic images of the failed hard drive on Lois Lerner's computer that existed as of August 31, 2011.
13. Please quantify the following for the period January 1, 2011, to June 30, 2011:
- a. The number "trouble tickets," "incident tickets," or "requisition requests"⁹ issued for hard drive-related malfunctions on IRS computers.
 - b. The number of software malfunctions of hard drives on IRS computers.
 - c. The number of hardware malfunctions of hard drives on IRS computers.
 - d. The number of successful retrievals of data from hard drive-related malfunctions on IRS computers.
14. Please provide the barcode(s) for IRS computer(s) issued to Lois Lerner.
15. Please provide the barcode(s) for IRS mobile phone(s) issued to Lois Lerner.

Please provide your answers to these interrogatories as soon as possible, but no later than 5:00 p.m. on Monday, June 23, 2014.

⁹ See *supra* note 7.

The Honorable John Koskinen

June 21, 2014

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The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at “any time” investigate “any matter” as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee’s request.

If you have any questions about this request, please contact David Brewer or Drew Colliatie of the Committee Staff at (202) 225-5074. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Darrell Issa", with a large, sweeping flourish extending to the right.

Darrell Issa
Chairman

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