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MEMORANDUM

July 16, 2013

To: Democratic Members of the Oversight and Government Reform Committee

Fr: Democratic Staff

Re: Investigation Identifies No Evidence of Political Targeting of Tea Party Organizations Applying for Tax Exempt Status

On Thursday, the Committee will hold its second—and Congress’ seventh—hearing on accusations that the Internal Revenue Service (IRS) targeted Tea Party groups applying for tax-exempt status for partisan political purposes. This investigation was initiated when the Treasury Inspector General for Tax Administration (TIGTA) issued a report on May 14, 2013, finding that the IRS used “inappropriate” criteria to identify Tea Party organizations for review.

For the past eight weeks, Republican politicians, pundits, and commentators have engaged in a sustained and coordinated campaign to accuse the White House and the Obama Administration of using the IRS to target Tea Party groups applying for tax exempt status despite the absence of any evidence to support these accusations.

This campaign began when Committee Chairman Darrell Issa appeared on national television on May 14, 2013, and asserted: “This was the targeting of the president’s political enemies effectively and lies about it during the election year, so that it wasn’t discovered until afterwards.” It has continued with repeated unsubstantiated accusations by Members of the House and Senate, former Republican government officials, and conservative commentators, and paid political campaign advertisements are planned to repeat these accusations throughout the summer.

This memorandum provides the results of the Committee’s investigation to date. It finds that since the Chairman and other Republicans first began accusing the Administration of targeting “the president’s political enemies,” the Committee has identified no evidence whatsoever—documentary, testimonial, or otherwise—to substantiate these claims. Despite an extremely aggressive investigation involving thousands of documents and more than a dozen interviews of IRS employees, the overwhelming evidence before the Committee reveals no political motivation or White House involvement in this process.

Committee staff have now conducted 15 transcribed interviews of IRS employees in Cincinnati and Washington D.C.—including six who identified themselves as Republicans or having voted for Republicans, three who identified themselves as Democrats, and six who stated that they have no political affiliation. None of these witnesses reported any political motivation or White House involvement. To the contrary, the evidence indicates that IRS employees sought guidance on how to process applications from organizations applying for tax-exempt status and attempted to treat such applicants in an efficient and consistent manner. For example:

- The Republican Screening Group Manager in Cincinnati who flagged the first Tea Party case said: “I do not believe that the screening of these cases had anything to do other than consistency and identifying issues that needed to have further development.”
- A Screening Agent with no political affiliation who developed search terms the IG deemed “inappropriate” told the Committee the Cincinnati IRS office was “apolitical.”
- When asked if he “had any personal political bias” in handling Tea Party cases, a Determinations Specialist in Cincinnati with no political affiliation responded, “Absolutely not.”
- A Group Manager in Cincinnati with no political affiliation whose group was assigned political advocacy cases denied any “political bias” against Tea Party cases and said, “we centralized them to work them to be consistent.”
- A Republican Group Manager in Cincinnati in charge of handling political advocacy cases from May 2010 to February 2013 said, “I wouldn’t know the political enemies are of the White House,” and “I have no idea what the White House is doing.” He said Tea Party cases were centralized “because of their political advocacy narrative” and that “we reached out to Washington for guidance.”
- When asked if there was any evidence of targeting the President’s political enemies, a Republican Tax Law Specialist in Washington, D.C. answered: “No, not at all. That’s kind of laughable that people think that. No, not at all. This is purely cases that, unfortunately, Cincinnati didn’t have enough guidance on. That (c)(4) area is a very, very difficult area, and there’s not much guidance. And so the lingering length of time, unfortunately, was just trying to apply the law to the specific facts of each case.”
- A Technical Group Manager in Washington, D.C., who told Committee staff that he votes in Republican primaries stated that he has “seen or heard nothing that would suggest any political bias.”

These first-hand witness accounts are consistent with the findings of the Deputy Inspector General for Investigations who, after reviewing 5,500 IRS employee emails, concluded: “There was no indication that pulling these selected applications was politically motivated. The e-mail traffic indicated there were unclear processing directions and the group wanted to make sure they had guidance on processing the applications so they pulled them.”

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I. SUSTAINED AND SYSTEMATIC REPUBLICAN CAMPAIGN TO POLITICIZE IRS INVESTIGATION

For the past eight weeks, Republican politicians, pundits, and commentators have engaged in a sustained and coordinated campaign to accuse the White House and the Obama Administration of using the IRS to target Tea Party groups applying for tax exempt status for political purposes, despite evidence that directly contradicts these accusations.

This campaign began when Committee Chairman Darrell Issa appeared on national television on the morning of May 14, 2013—before the Committee conducted even a single interview—and asserted: “This was the targeting of the president’s political enemies effectively and lies about it during the election year, so that it wasn’t discovered until afterwards.”¹

On the same day, Republican Senator Orrin Hatch said, “I’ve never seen anything quite like this, except in the past during the Nixon years.”² Two days later, Republican Senator Marco Rubio stated:

The president doesn’t have clean hands in this because as I said yesterday on the floor of the Senate, this organization of his, this administration has created a culture of intimidation. It’s his campaign, it’s this White House, it’s basically an attempt to muscle anyone who is their political opponent and to use whatever power they have at their disposal to intimidate people who they don’t agree with.³

This effort continued on June 3, 2013, when House Appropriations Committee Chairman Hal Rogers stated:

Of course, the enemies list out of the White House that IRS was engaged in shutting down or trying to shut down the conservative political viewpoint across the country—an enemies list that rivals that of another president some time ago.⁴

On the same day, Republican Senator Ted Cruz appeared on national television and stated:

¹ *Issa on IRS Scandal: “Deliberate” Ideological Attacks*, CBS This Morning (May 14, 2013) (online at www.cbsnews.com/video/watch/?id=50146771n).

² *Scandals Prompt Comparisons Between Nixon, Obama Administration*, Fox News (May 15, 2013) (online at www.foxnews.com/politics/2013/05/15/scandals-prompt-comparisons-between-nixon-obama-administrations/#ixzz2Z8DiOaPW).

³ *Excerpts of Interview on FOX News’ “America’s Newsroom,”* Official Website of Senator Marco Rubio (May 16, 2013) (online at www.rubio.senate.gov/public/index.cfm/2013/5/icymi-rubio-on-irs-scandal-resignation-appropriate-but-not-nearly-enough).

⁴ *Chairman Hal Rogers Talks IRS Targeting and Spending*, Fox News (June 3, 2013) (online at <http://youtu.be/AzXaJF09A1c>).

We have seen in recent weeks that the IRS has not honored its trust with the American people, that the Obama Administration has demonstrated a willingness to use the machinery of government to target their political enemies. And that's wrong. It was wrong when Richard Nixon did it, and it's wrong when Barack Obama did it. And it is a manifestation of too much power in the federal government. When the federal government has that much power in our individual lives, it's an invitation to being abused. And I think we ought to abolish the IRS and instead move to a simple flat tax.⁵

This campaign also involved media personalities and former officials. For example, on June 4, 2013, conservative commentator Lou Dobbs made this statement on his show:

They targeted—but that has too benign a ring to it, for me. “Selective targeting.” This was a political arm—the Internal Revenue Service became a political arm of the Obama administration. And it's that straightforward. And it looks to be from top to bottom, and from agency to White House.⁶

On June 16, 2013, former Vice President Dick Cheney joined in this effort, appearing on national television and concluding:

It clearly was used for political purposes, to go after a particular category of organizations. ... I cannot conceive of a situation in which it didn't come from higher up.⁷

On June 18, 2013, Ranking Member Elijah E. Cummings released publicly the full transcript of the Committee's interview with an IRS Screening Group Manager in Cincinnati who provided a detailed, first-hand account of how Tea Party groups applying for tax-exempt status were first identified by the IRS. A self-identified “conservative Republican” and 21-year veteran of the IRS, the Manager denied that he or anyone on his team was directed by the White House to take these actions or that they were politically motivated. Instead, he explained that the first case at issue in this investigation was initially flagged by one of his own screeners in 2010. He explained that he initiated the first effort to gather similar cases in order to ensure their consistent treatment, and that he took this action on his own, without any direction from his superiors. He also confirmed that one of his screeners developed terms subsequently identified

⁵ *Sen. Ted Cruz Leading the Charge on Abolishing the IRS*, Fox News (June 3, 2013) (online at <http://video.foxnews.com/v/2429567001001/sen-ted-cruz-leading-the-charge-on-abolishing-the-irs/>).

⁶ *Lou Dobbs Tonight*, Fox Business Network (June 4, 2013) (online at <http://mediamatters.org/video/2013/06/04/dobbs-uses-white-house-visits-to-claim-the-irs/194341>).

⁷ *Former Vice President Dick Cheney Talks NSA Surveillance Program*, Fox News Sunday (June 16, 2013) (online at www.foxnews.com/on-air/fox-news-sunday-chris-wallace/2013/06/16/former-vice-president-dick-cheney-talks-nsa-surveillance-program#p/v/2482865656001).

by the Inspector General as “inappropriate,” such as “Patriot” and “9/12 project,” but that he did not become aware that his screener was using these terms until more than a year later.⁸

Despite this evidence, the next day several Republicans spoke at a rally of Tea Party protesters and repeated these unsubstantiated accusations. For example, Republican Senator Rand Paul stated: “I’m like most Americans, horrified that my government has gotten out of control and is persecuting people for their religious and their political beliefs and it needs to end now.”⁹ Similarly, Republican Senator Ted Cruz stated: “President Obama needs to tell the truth. When Richard Nixon tried to use the IRS to target his political enemies, it was wrong, and when the Obama administration does it, it’s still wrong.”¹⁰

Despite the absence of any evidence of political motivation or White House involvement, Republicans have now begun making these unsubstantiated accusations in political campaign advertisements. For example, Senate Minority Leader Mitch McConnell issued a video paid for by McConnell Senate Committee ‘14 that received “Three Pinocchios” from the Washington Post Fact Checker.¹¹ Along with graphics of an “IRS Enemies List” and video footage of former President Richard Nixon, Senator McConnell states in the video:

Again and again, this Administration and its allies have used the resources of the government itself to intimidate or silence those who question or oppose it. I don’t know about you, but I think that the leader of the free world and his advisers have better things to do than dig through other peoples’ tax returns. ... What they are trying to do is intimidate donors to outside groups that are critical of the Administration. They’ve got the IRS, the SEC, and other agencies going after contributors.¹²

⁸ Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform, *First-Hand Account: Cummings Releases Full Transcript of “Conservative Republican” IRS Manager Explaining Genesis of Tea Party Screening* (June 18, 2013) (online at http://democrats.oversight.house.gov/index.php?option=com_content&task=view&id=5936&Itemid=104).

⁹ *Tea Party Rally Draws Thousands to Capitol Grounds*, ABC 7 News (June 19, 2013) (online at <http://www.wjla.com/articles/2013/06/tea-party-rally-draws-thousands-to-capitol-grounds-90320.html>).

¹⁰ *Tea Party Sees “Barack O’Nixon” Behind IRS Targeting*, MSNBC’s Politics Nation Blog (June 19, 2013) (online at <http://tv.msnbc.com/2013/06/19/tea-party-sees-barack-onixon-behind-irs-targetting/>).

¹¹ *Mitch McConnell’s Campaign Ad Tying Obama to Nixon Over the IRS Scandal*, Washington Post Fact Checker (May 31, 2013) (online at www.washingtonpost.com/blogs/fact-checker/post/mitch-mcconnells-campaign-ad-tying-obama-to-nixon-over-the-irs-scandal/2013/05/30/bfe90034-c974-11e2-8da7-d274bc611a47_blog.html).

¹² *Id.*

Similarly, a campaign video issued by the Republican National Committee shows House Ways and Means Committee Chairman Dave Camp stating—while featuring a picture of the White House—“What the agency has yet to admit, and what we still need to find out, is just how widespread this activity was, who ordered it, and why it began in the first place.”¹³ According to press reports, the National Republican Congressional Committee “is preparing a paid media campaign in August” that “will be timed for the next time lawmakers are back in their districts.”¹⁴

The unsubstantiated Republican campaign to accuse the White House and the Obama Administration of attacking Tea Party organizations for political reasons was summed-up by commentator Monica Crowley on Fox News on June 21, 2013:

It really doesn't take a rocket scientist to put all these pieces together, and say, hey wait a minute. Of course the direction came from the White House. Originally the IRS tried to say, it was Cincinnati employees, low level, they threw them under the bus—then it got traced to Washington, D.C. But really, when you put all the pieces of the puzzle together and understand that this White House had created a culture, of where this kind of thing was not just expected, but well really put in place, you have the whole picture, here. What Senator McConnell is getting to is so critical: The attacks on conservatives and conservative groups by the IRS had a material effect on two elections: 2010 and 2012. The whole objective was to crush dissent. To crush opposing voices by going after donors, going after their money flow, um, going after their ability to assemble peacefully and petition their government or oppose their government—it had the intended effect. So, we know that this was political. And so the investigation really has to flush this out.¹⁵

¹³ *Americans Deserve Answers*, Republican National Committee (June 10, 2013) (online at www.youtube.com/watch?v=VDQuHaXYgE4).

¹⁴ *The Republican Plan to Exploit the IRS Scandal (Even Without a Smoking Gun)*, National Journal (July 2, 2013) (online at www.nationaljournal.com/congress/the-republican-plan-to-exploit-the-irs-scandal-even-without-a-smoking-gun-20130702?mrefid=site_search).

¹⁵ *Happening Now*, Fox News (June 21, 2013) (online at <http://mediamatters.org/blog/2013/06/21/foxs-irs-coverage-stuck-in-the-echo-chamber/194550>).

II. NO EVIDENCE OF POLITICAL MOTIVATION OR WHITE HOUSE INVOLVEMENT

Since the Chairman and other Republicans first began accusing the Administration of targeting “the president’s political enemies,” the Committee has identified no evidence whatsoever—documentary, testimonial, or otherwise—to substantiate these claims. Despite an extremely aggressive investigation involving thousands of documents and more than a dozen interviews of IRS employees, the overwhelming evidence before the Committee reveals no political motivation or White House involvement in this process. To the contrary, the evidence indicates that IRS employees sought guidance on how to process organizations applying for tax-exempt status in order to treat such applicants consistently.

For example, on May 3, 2013, the Deputy Inspector General for Investigations briefed senior officials in the Inspector General’s office on the results of his team’s review of 5,500 emails of IRS employees. Explaining that the Inspector General tasked him with identifying any evidence that IRS officials directed staff to “target” Tea Party organizations, he found “no indication” that their actions were politically motivated. His full email stated:

As a result of our meeting with Russell a couple of weeks ago, we agreed to pull e-mails from identified staff members of the EO organization in Cincinnati to find out 1). If an e-mail existed that directed the staff to “target” Tea Party and other political organizations and 2). If there was a conspiracy or effort to hide e-mails about the alleged directive.

Audit provided us with a list of employees in question, key word search terms and a timeframe for the e-mails. We pulled the available IRS e-mails, which resulted in 5,500 responsive e-mails.

Review of these e-mails revealed that there was a lot of discussion between the employees on how to process the Tea Party and other political organization applications. There was a Be On the Lookout (BOLO) list specifically naming these groups; however, the e-mails indicated the organizations needed to be pulled because the IRS employees were not sure how to process them, not because they wanted to stall or hinder the application. There was no indication that pulling these selected applications was politically motivated. The e-mail traffic indicated there were unclear processing directions and the group wanted to make sure they had guidance on processing the applications so they pulled them. This is a very important nuance.¹⁶

Consistent with this documentary review, Committee staff have now conducted 15 transcribed interviews of IRS employees in Cincinnati and Washington D.C.—including six who identified themselves as Republicans or having voted for Republicans, three who identified themselves as Democrats, and six who stated that they do not have any political affiliation—and none of these employees reported any political motivation or White House involvement.

¹⁶ Email from Deputy Inspector General for Investigations to Assistant Inspector General for Audit, *et al.* (May 3, 2013).

1. Screening Agent—Cincinnati (no political affiliation)

An IRS Screening Agent who worked in Cincinnati and developed search terms in 2010 subsequently identified by the Inspector General as “inappropriate” explained to Committee staff that he had no knowledge of White House involvement or any political bias in the way he and other IRS employees screened Tea Party applications:

Employee Counsel: Do you have a party affiliation?

A: The way I see it, no.

Q: Okay. Sir, have you ever contributed to a political organization or candidate?

A: No.

Q: Have you ever volunteered on behalf of a political organization or candidate?

A: No.¹⁷

Q: Are you aware, based on your personal knowledge, of whether there was any outside influence on the Determinations Unit regarding how it handled Tea Party cases?

A: No.

Employee Counsel: When you say “outside influence,” what are you referring to?

Q: Any outside influence by the White House?

A: No.¹⁸

Q: Do you have any reason to believe that there were any political motivations behind sending Tea Party cases to the Emerging Issues Unit?

A: No.¹⁹

Q: Did you ever send Tea Party cases to the Emerging Issues Unit out of any political bias?

A: No.

Q: Do you know of anyone at the IRS that you worked with who sent an Emerging Issue—sent a Tea Party case to the Emerging Issues Unit out of political bias?

A: No.²⁰

¹⁷ House Committee on Oversight and Government Reform, Interview of Screening Agent, Exempt Organizations Determinations Unit, at 22 (May 30, 2013).

¹⁸ *Id.* at 150.

¹⁹ *Id.* at 85-86.

²⁰ *Id.* at 86.

Q: I was wondering if, in your opinion, the IRS is a place where you have observed an atmosphere where campaign politics is discussed on a regular basis?

A: No.

Q: Would you characterize the IRS Cincinnati office, since that's where you were, as political, or apolitical, generally?

A: Apolitical.

Q: Are you aware whether anyone in Cincinnati was following the role of Congress in any views it expressed on how applications for tax-exempt status were processed?

A: No.²¹

2. Screening Group Manager—Cincinnati (Republican)

As described in more detail in a memo issued by Ranking Member Cummings on June 9, 2013, the Manager of the Screening Group in the Cincinnati Determinations Unit who agreed to elevate the first Tea Party case described himself as a “conservative Republican.”²² He told Committee staff that political considerations never impacted his work:

Q: And, [Screening Group Manager], are you registered to vote?

A: Yes, I am.

Q: Do you have a party affiliation?

A: Yes, I do.

Q: What's your party affiliation?

A: I am a conservative Republican.

Q: Have you ever contributed to a political organization or candidate?

A: A financial commitment?

Q: Yes.

A: No, I have not.

Q: Have you ever worked or volunteered on behalf of a political candidate?

A: No, I have not.²³

²¹ *Id.* at 149.

²² Democratic Staff Memorandum, House Committee on Oversight and Government Reform, “*Conservative Republican*” Manager in Charge of IRS Screeners in Cincinnati Denies Any White House Involvement or Political Influence in Screening Tea Party Cases (June 9, 2013) (online at http://democrats.oversight.house.gov/index.php?option=com_content&task=view&id=5933&Itemid=104).

²³ House Committee on Oversight and Government Reform, Interview of Screening Group Manager, Exempt Organizations Determinations Unit, at 28-29 (June 6, 2013).

Q: If you turn to page 2 and go to the bottom third of the page, the second part of the paragraph beginning, "During a May 14 appearance," there's a quote that says, "This was the targeting of the President's political enemies effectively and lies about it during the election year, so that it wasn't discovered until afterwards, Issa claimed." Do you see where I'm reading from?

A: Yes.²⁴

Q: In your opinion, was the decision to screen and centralize the review of Tea Party cases the targeting of the President's political enemies?

A: I do not believe that the screening of these cases had anything to do other than consistency and identifying issues that needed to have further development.²⁵

Q: Do you have any reason to believe that anyone in the White House was involved in the decision to screen Tea Party cases?

A: I have no reason to believe that.

Q: Do you have any reason to believe that anyone in the White House was involved in the decision to centralize the review of Tea Party cases?

A: I have no reason to believe that.²⁶

Q: Are you aware of any political bias by employees in the Cincinnati office against conservative views?

A: I'm not aware of that.

Q: Are you aware of any political motivations behind the screening, centralizing, and development of Tea Party cases?

A: I'm not aware of that.

Q: Are you aware of any political motivations to benefit one political party in the Cincinnati office?

A: I am not aware of that.²⁷

²⁴ *Id.* at 139.

²⁵ *Id.* at 140.

²⁶ *Id.* at 141.

²⁷ *Id.* at 135-36.

3. Determinations Specialist I—Cincinnati (no political affiliation)

The first Determinations Specialist in Cincinnati assigned to coordinate and review political advocacy cases from April 2010 through October 2010 explained that she was not aware of any political bias in the Cincinnati office:

- Q: Okay. And [Determinations Specialist I], are you registered to vote?
A: Yes, I am.
Q: Do you have a party affiliation?
A: I don't believe I do.
Q: Okay. Have you ever contributed to a political organization or candidate?
A: No, I have not.
Q: Have you ever worked or volunteered for a political organization or candidate?
A: No, I have not.²⁸

- Q: Now, are you aware of any political bias by employees in the Cincinnati office against Tea Party organizations?
A: No, I am not.
Q: Are you aware of any political motivations behind the development and screening and grouping of Tea Party cases?
A: No, I'm not.²⁹

4. Determinations Specialist II—Cincinnati (Republican)

The second Determinations Specialist in Cincinnati assigned to coordinate and review political advocacy cases from October 2010 through December 2011, but who held cases in his inventory without conducting any development work, is a self-identified Republican. He told Committee staff that he was not aware of any political motivation or White House involvement in the treatment of Tea Party cases:

- Q: Are you registered to vote?
A: Yes.
Q: Do you have a party affiliation?
A: Republican.
Q: Have you ever contributed to a political organization or candidate?
A: No.
Q: Have you ever volunteered on behalf of a political organization or candidate?
A: No.³⁰

²⁸ House Oversight and Government Reform, Interview of Determinations Specialist I, Exempt Organizations Determinations Unit, at 18 (May 31, 2013).

²⁹ *Id.* at 155.

Q: Do you have any reason to believe that the White House directed the screening and centralization of Tea Party cases for enhanced scrutiny?

A: No.³¹

Q: Did you ever have contact with anyone in the White House about this?

A: No.

Q: Did you ever see an email, memo or written communication in any form from someone in the White House about the screening and centralization of Tea Party cases?

A: No.

Q: Did anyone ever tell you that they had contact with anyone from the White House about this?

A: No.

Q: Do you have any reason to believe that the handling of Tea Party cases was influenced at all by the fact that an election would take place in November 2012?

A: I do not.

Q: Are you aware of any employee involved in the review of Tea Party cases that used their position at the IRS to attempt to influence the outcome of the election—

A: No.

Q: —in November 2012?

A: I'm not aware of that.³²

Q: Do you have personal knowledge of any officials from the President's campaign directing the screening of Tea Party or political advocacy cases?

A: No.³³

Q: Did you have any political motivations behind consolidating Tea Party applications for review under one group?

A: No.³⁴

³⁰ House Committee on Oversight and Government Reform, Interview of Determinations Specialist II, Exempt Organizations Determinations Unit, at 15 (June 13, 2013).

³¹ *Id.* at 78.

³² *Id.* at 79-80.

³³ *Id.* at 198.

Q: Were you aware of anyone else having political motivations for directing Tea Party cases specifically to you for review?

A: No.

Q: Did you or anyone else that you know of have a desire to treat these applications, Tea Party applications, with greater scrutiny out of political bias?

A: I didn't. No.

Q: Did you know anyone else that had a desire to treat Tea Party applications with greater scrutiny out of political bias?

A: No.

Q: Are you aware of political bias by employees in the Cincinnati office against conservative views?

A: Am I aware? No.

Q: Would you characterize the Cincinnati office as a political place?

A: No.³⁵

5. Determinations Specialist III—Cincinnati (no political affiliation)

The third Determinations Specialist in Cincinnati assigned to coordinate and review political advocacy cases from December 2011 through October 2012 explained that he has no political affiliation, no bias toward the views of the Tea Party movement, and no knowledge of political motivation or White House involvement:

Q: Are you registered to vote?

A: Yes.

Q: Do you have a party affiliation?

A: I don't.

Q: Have you ever contributed to a political organization or a candidate?

A: I don't think so. I didn't.

Q: Have you ever worked or volunteered on behalf of a political organization or candidate?

A: No.³⁶

³⁴ *Id.* at 73.

³⁵ *Id.* at 73-74.

³⁶ House Committee on Oversight and Government Reform, Interview of Determinations Specialist III, Exempt Organizations Determinations Unit, at 17 (June 19, 2013).

Q: Were you ever instructed to subject these cases that were under the Advocacy Team to a greater degree of scrutiny than you ordinarily would to other tax-exempt applications?

A: I don't think so.

Q: So based on your experience as the team leader for the Advocacy Team, did you see any evidence that the decisions being made about these cases were based on an attempt to target the President's political enemies?

Employee Counsel: Did he see any evidence that the people he was working with on the Advocacy Team were motivated by trying to harm the President's political enemies, is that what you're asking?

Q: Yes.

A: No.³⁷

Q: Did you ever communicate directly with former Commissioner Shulman regarding the handling of—

A: No.

Q: —these cases? Did you ever communicate directly with anyone from the Treasury Department outside of the IRS?

A: No.

Q: Did you ever communicate with anyone from the White House regarding—

A: No.³⁸

Q: Thank you. And I just want to clarify whether you had any personal political bias in your handling of cases that were part of the Advocacy Team?

A: No, absolutely not.³⁹

Q: Did any of your team members tell you that their political bias impacted the way they developed cases on the Advocacy Team?

A: I don't think so, no.

Q: Do you have any other information that might lead you to believe political bias impacted how the members of the Advocacy Team reviewed the cases?

A: I do not have any information.⁴⁰

³⁷ *Id.* at 130.

³⁸ *Id.* at 133.

³⁹ *Id.* at 126.

⁴⁰ *Id.* at 27.

6. Group Manager I—Cincinnati (no political affiliation)

The Group Manager in Cincinnati who was first assigned political advocacy cases and helped develop the spreadsheet that listed Tea Party cases as an emerging issue that would become known as the “BOLO” stated that he was not aware of any attempts by the White House to influence how the IRS treated cases, and he described the IRS as an apolitical agency with no biases or political motivations in its handling of Tea Party cases:

- Q: [Group Manager I], are you registered to vote?
A: Yes, I am.
Q: Do you have a party affiliation?
A: No, I do not.
Q: Have you ever contributed to a public organization or candidate?
A: Yes, I have.
Q: When, do you recall?
A: It’s not something I do very often. Political organization, I probably haven’t done that in 20 years.⁴¹

- Q: Based on your work both in 2010 and 2011 through the present, were you aware of anyone outside of the IRS attempting to influence the way IRS employees handled Tea Party cases?
A: I’m not aware of anyone.
Q: Are you aware of any attempts by the White House to influence how the IRS treated cases?
A: I’m not aware.⁴²

- Q: And at the time were you aware of any political bias playing a role in the decision to filter Tea Party cases for group review in emerging issues?
A: I was not aware of any political bias.
Q: Are you aware of any political bias today?
A: I’m not aware of any political bias today.
Q: Would you characterize the IRS as a political or apolitical place?
A: Apolitical.⁴³

⁴¹ House Committee on Oversight and Government Reform, Interview of Group Manager I, Exempt Organizations Determinations Unit, at 37-38 (June 4, 2013).

⁴² *Id.* at 190.

⁴³ *Id.* at 128.

- Q: Did anyone outside the IRS ever tell you to apply enhanced scrutiny to Tea Party cases?
- A: No.
- Q: Based on your involvement in these cases, is it fair to say you have no evidence that any IRS employee was motivated by political bias in how they processed Tea Party cases?
- A: I have no evidence of that.⁴⁴

- Q: How would you describe the process that, of reviewing Tea Party cases? Is there a description that you believe is more accurate?
- A: I would say we centralized them to work them to be consistent.⁴⁵

7. Group Manager II—Cincinnati (Republican)

The Cincinnati Group Manager in charge of the employees handling political advocacy cases from May 2010 through February 2013 is a self-identified Republican who said he had no knowledge of any White House involvement or political bias in the handling of Tea Party applications:

- Q: Sir, are you registered to vote?
- A: Yes.
- Q: What is your party affiliation?
- A: I'm a registered Republican in the State of Kentucky.
- Q: Have you ever contributed to a political organization or candidate?
- A: No.
- Q: Have you ever worked or volunteered on behalf of a political organization or candidate?
- A: No.⁴⁶

- Q: This is a recent article published in Politico on June 6, 2013. And on the second page, it quotes the chairman of our committee, Darrell Issa, describing the handling of Tea Party cases by the IRS. You can take a minute to look it over. On the second page, it states, During a May 14th appearance on CBS', quote, "This Morning," for instance, Issa claimed that the IRS scandal was a secret

⁴⁴ *Id.* at 191.

⁴⁵ *Id.*

⁴⁶ House Committee on Oversight and Government Reform, Interview of Group Manager II, Exempt Organizations Determinations Unit, at 21-22 (June 12, 2013).

political operation designed to benefit Obama's reelection campaign, explosive allegations that have not been backed up by existing evidence. Quote, "This was the targeting of the President's political enemies, effectively, and lies about it during the election year so that it wasn't discovered until afterwards," end quote, Issa claims.

In your opinion, working at the IRS at this time, was the decision to screen and centralize the review of Tea Party cases the, quote, "targeting" of the President's political enemies?

A: I wouldn't know the political enemies are of the White House.

Q: Do you have any reason to believe that the White House directed the screening of Tea Party cases for enhanced scrutiny?

A: Not to my knowledge.

Q: Do you have any reason to believe the handling of Tea Party cases was influenced at all by the fact that an election would take place in November 2012?

A: Not to my knowledge.⁴⁷

Q: Are you aware of whether there was any outside influence in the Determinations Unit to centralize the review of Tea Party political advocacy cases?

A: No, not that I'm aware of.

Q: Do you have any reason to believe that the White House directed the screening and centralization of Tea Party cases for enhanced scrutiny?

A: No, I have no idea what the White House is doing.

Q: Did you ever have contact from anyone at the White House?

A: No.

Q: Did anyone ever tell you they had contact with anyone from the White House about this process?

A: No.⁴⁸

Q: Any reason to believe that any officials from President Obama's political campaign directed the screening of Tea Party or political advocacy cases?

A: No, I have no idea what—who those people would be.⁴⁹

Q: [Group Manager II], are you aware of any political bias by employees in the Cincinnati office against conservative views?

⁴⁷ *Id.* at 61-62.

⁴⁸ *Id.* at 71.

⁴⁹ *Id.* at 72.

A: I wouldn't know anybody's views on anything political.
Q: And you stated you were a registered Republican; is that accurate?
A: Yes.
Q: Are you aware of any political motivations behind the screening or development of Tea Party cases in Cincinnati?
A: No.
Q: Are you aware of any political motivations to benefit one political party over another in the handling of these cases?
A: No.
Q: Would you characterize the Cincinnati office as a political place?
A: Absolutely not.⁵⁰

Q: Are you aware of any employee who was involved in the review of Tea Party cases that used their position at the IRS to attempt to influence the outcome of the election in November 2012?
A: No.
Q: If political bias didn't play a role, in your view, what is your understanding of the reasons that Tea Party cases were designated an emerging issue and centralized for review?
A: Because of their political advocacy narrative, the things that were in their application. Review of the application showed that we needed—wasn't the precedents there to help guide through the application process. So they were -- we reached out to our Washington office for guidance.
Q: Would you describe it—these cases, as—I think you have actually described these cases as being novel.
A: That's my description.
Q: Was it important with these kind of cases without precedents to be examined in a consistent manner?
A: Very important of all—all cases, you know, that may present something of novel or no precedents that we work them consistently.⁵¹

8. Exempt Organization Determinations Unit Program Manager—Cincinnati (no political affiliation)

The head of the Exempt Organizations Determinations Unit in Cincinnati who decided to alert the Exempt Organizations Technical Unit Manager in Washington, D.C. about Tea Party cases stated that she was not aware of any White House involvement or political bias in the handling of Tea Party cases:

Q: Ma'am, are you registered to vote?

⁵⁰ *Id.* at 60.

⁵¹ *Id.* at 62.

A: Yes.

Q: Do you have a party affiliation?

A: Honestly, when I registered to vote many years ago, I don't know if I identified a party or not, and I don't vote in the primaries.

Q: Okay. Have you ever contributed to a political organization or candidate?

A: No.⁵²

Q: Was anyone outside of the IRS, anyone from the Treasury Department or the White House involved in—

A: I'm not aware of anybody being involved.⁵³

Q: In a recent news article published in Politico, the chairman of our committee described the handling of Tea Party cases by the IRS as follows, quote: "This was the targeting of the President's political enemies effectively and lies about it during the election year so that it wasn't discovered until afterwards," end quote. Based on your experience working at the IRS, did you see any evidence that the decision to have EO Technical involved in the development and determination of Tea Party cases was based on an attempt to, quote, "target the President's political enemies"?

A: No, nothing based on what I know.

Q: Did you see any evidence that would cause you to believe that the White House was involved at all in the way the Tea Party cases were handled?

A: No.

Q: Do you have any reason to believe the White House directed Tea Party cases be consolidated and coordinated for review with EO Technical?

A: No.

Q: Did you ever have any contact with anyone in the White House about Tea Party cases—

A: No.

Q: —or any political advocacy case?

A: No.

Q: Did anyone that you worked with tell you they had contact with anyone from the White House about Tea Party cases?

A: No.

Q: Do you have any reason to believe that handling of Tea Party cases or any political activity case was influenced at all by the fact that an election would take place in November 2012?

⁵² House Committee on Oversight and Government Reform, Interview of Program Manager, Exempt Organizations Determinations Unit, at 23 (June 28, 2013).

⁵³ *Id.* at 88.

A: I have no—nothing that I’m involved with.
Q: Have you seen any evidence that any IRS employee who was involved with reviewing or handling Tea Party cases used their position at the IRS to attempt to influence the outcome of the election in November 2012?
A: No.
Q: Are you aware of whether there was any outside influence, meaning anyone outside the IRS directing the Determinations Unit to send cases to EO Technical for review and development?
A: I’m not aware of anybody outside of IRS doing it, no.
Q: Are you aware of any involvement by anyone outside the IRS in giving direction as to how Tea Party cases should be handled?
A: No.⁵⁴

Q: Do you have any reason to believe any officials from President Obama’s political campaign directed any action to be taken regarding Tea Party cases?
A: No.⁵⁵

Q: [Determinations Unit Program Manager], were any of your actions from the time period you learned of the first Tea Party case in February 2010 through the present regarding the treatment of Tea Party cases or political advocacy cases motivated by your personal political views?
A: No.
Q: Were any of your actions regarding Tea Party cases or political activity cases motivated by your opinions about the political views that the Tea Party groups were promoting?
A: No.
Q: Did anyone at the IRS ever tell you that their actions regarding the Tea Party cases were motivated by their political views?
A: No.
Q: Did anyone at the IRS ever tell you that their actions regarding Tea Party cases were motivated by their opinions about the political views these Tea Party groups supported?
A: No.
Q: Are you aware of any political bias by employees in the Cincinnati office against conservative viewpoints?
A: No.
Q: Are you aware of any political bias by employees of the people you worked within EO Technical against conservative viewpoints?

⁵⁴ *Id.* at 146-48.

⁵⁵ *Id.* at 148.

- A: No.
- Q: Are you aware of any political bias by employees of any person you worked with in Rulings and Agreements against conservative viewpoints?
- A: No.
- Q: Based on your years of working in and overseeing the Determinations Unit, would you characterize the Cincinnati Determinations Unit office as a political place?
- A: No.
- Q: Would you characterize it as apolitical?
- A: To my knowledge, I mean, we don't really talk about politics.⁵⁶

9. Tax Law Specialist I—Washington D.C. (Republican)

A Tax Law Specialist in Exempt Organizations Technical Unit in Washington, D.C. who described herself as a Republican explained that she assigned the first two Tea Party cases to the technical group in Washington that handled political advocacy and was aware of no White House involvement or political bias in the handling of Tea Party cases:

- Q: Are you registered to vote?
- A: I am.
- Q: Do you have a party affiliation on your registration?
- A: I do.
- Q: What's your affiliation?
- A: Republican.⁵⁷

- Q: Based on your experience working at the IRS, did you see any evidence that the decision to have EO Technical involved with the development and determination of Tea Party cases was based on an attempt to target President Obama's political enemies?
- A: No.
- Q: Did you ever have contact with anyone in the White House about these Tea Party cases?
- A: No.
- Q: Did anyone ever tell you they had contact with anyone from the White House about these Tea Party cases?
- A: No.
- Q: Do you have any reason to believe that the White House directed the consolidation or coordinated review of Tea Party cases?
- A: No.

⁵⁶ *Id.* at 145-46.

⁵⁷ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist I, Exempt Organizations Technical Unit, at 13-14 (July 10, 2013).

Q: Do you have any reason to believe the handling of the Tea Party cases was influenced at all by the fact that an election would take place in either November 2010 or November 2012?

A: No.

Q: Have you seen any evidence that any IRS employee who was involved in the review of Tea Party cases used their position at the IRS to attempt to influence the outcome of either the election in November 2010 or November 2012?

A: No.

Q: Are you aware of whether there was any outside influence, meaning anyone outside of the IRS, who was involved in the decision to send cases to EO Technical for review and development?

A: No.⁵⁸

Q: Do you have any reason to believe that any official from President Obama's political campaign directed the actions taken by exempt organizations regarding these Tea Party cases?

A: No.⁵⁹

Q: Are you aware of any political bias by employees of EO Technical against conservative views?

A: No.

Q: Were you aware of any one of your colleagues who wanted to treat these applications with greater scrutiny out of political bias?

A: No.

Q: Did anyone at the IRS ever tell you that their actions regarding these Tea Party cases were motivated by their own political views?

A: No.

Q: Are you aware of any political motivations behind the manner in which these Tea Party cases were handled?

A: No.⁶⁰

⁵⁸ *Id.* at 58-59.

⁵⁹ *Id.* at 60.

⁶⁰ *Id.* at 58.

10. Tax Law Specialist II—Washington, D.C. (Democrat)

A second Tax Law Specialist in Washington D.C. initially assigned to review and develop the two original Tea Party applications sent from Cincinnati told Committee staff that his personal political views had no bearing on his handling of Tea Party cases and that he had no knowledge of any White House involvement or political motivation:

Q: And [Tax Law Specialist II], are you registered to vote?

A: I am.

Q: Do you have a party affiliation?

A: I do.

Q: What is your party affiliation?

A: I'm a registered Democrat, but I vote for the person.

Q: Very good. Have you ever contributed to a political campaign or official?

A: I have not.

Q: Have you ever volunteered or worked on behalf of a political organization or candidate?

A: I have not.⁶¹

Q: Are you aware of any evidence of any outside influence in EO Technical's decision to take the two initial cases that you worked and developed?

A: No.⁶²

Q: Do you have any evidence that would lead you to believe that any officials from the—from President Obama's campaign directed the actions taken by Exempt Organizations in D.C. on the Tea Party cases?

A: No.⁶³

Q: The question for you is: Based on your experience working at the IRS, did you see any evidence that the decision to have EO Technical involved in the development and determination of Tea Party cases was based on an attempt to target President Obama's political enemies?

A: No.⁶⁴

⁶¹ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist II, Exempt Organizations Technical, at 19-20 (June 14, 2013).

⁶² *Id.* at 148-49.

⁶³ *Id.* at 149.

Q: Do you know whether or not the White House directed the screening, consolidation, or coordinated review of Tea Party cases?

A: No.

Q: Did you ever have contact with anyone in the White House about these Tea Party cases?

A: No.

Q: Did anyone ever tell you that they had contact with anyone from the White House about these Tea Party cases?

A: No.

Q: Do you have any reason to believe the handling of the Tea Party cases by the IRS was influenced at all by the fact that an election would take place in November 2012?

A: No.⁶⁵

Q: Do you know if any IRS employee who was involved in the review of Tea Party cases used their position at the IRS to attempt to influence the outcome of the election in November 2012?

A: No.⁶⁶

Q: Are you aware of whether there was any outside influence in the Determinations Unit to send cases to EO Technical for their review and development?

A: I have no knowledge of that event.⁶⁷

Q: Sir, when you were involved between March of 2010 to August of 2011 with the handling of cases involving organizations related to the Tea Party movement, were any of the actions that you took motivated by your political views in any way?

A: No. Sorry, no.

Q: Were any of your actions regarding cases related to organizations associated with the Tea Party movement motivated by your opinions about the political views of these groups?

⁶⁴ *Id.* at 146.

⁶⁵ *Id.* at 147-48.

⁶⁶ *Id.* at 148.

⁶⁷ *Id.*

- A: No.
Q: Did anyone at the IRS ever tell you that their actions regarding these Tea Party cases were motivated by their political views?
A: No.
Q: Did anyone at the IRS ever tell you that their actions regarding these Tea Party cases were motivated by their opinions about the political views of these groups?
A: No.⁶⁸

11. Tax Law Specialist III—Washington, D.C. (Republican)

A third Tax Law Specialist in Washington, D.C. who was transferred responsibility for Tea Party cases previously assigned to Tax Law Specialist II, and who drafted a guide sheet on how to handle political advocacy cases, described herself as a Republican and told Committee staff she did not know of any White House involvement or political bias against Tea Party groups:

- Q: Are you registered to vote?
A: I think so, yes.
Q: Do you have a party affiliation when you're voting, registration?
A: Yes.
Q: What is your party affiliation?
A: Republican Party.
Q: Have you ever contributed to a political organization or candidate?
A: No.
Q: Have you worked or volunteered in behalf of a political organization or candidate?
A: No.⁶⁹

- Q: Based on your experience working at the IRS, did you see any evidence the decision to have EO Technical involved in the development and determination of advocacy cases was based on an attempt to, quote, "target the president's political enemies"?
- A: No, not at all. That's kind of laughable that people think that. No, not at all. This is purely cases that, unfortunately, Cincinnati didn't have enough guidance on. That (c)(4) area is a very, very difficult area, and there's not much guidance. And so the lingering length of time, unfortunately, was just trying to apply the law to the specific facts of each case.
- Q: Did you ever have contact with anyone in the White House about these advocacy cases?

⁶⁸ *Id.* at 143.

⁶⁹ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist III, Exempt Organizations Technical Unit, at 14-15 (July 2, 2013).

A: No.
Q: Did anyone ever tell you that they had contact with anyone from the White House about these advocacy cases?
A: No.
Q: Do you have any reason to believe the handling of advocacy cases was influenced at all by the fact that an election would take place in November 2012?
A: No.
Q: What about November 2010?
A: No.
Q: Have you ever seen any evidence that an IRS employee who was involved in the review of advocacy cases used their position at the IRS to attempt to influence the outcome of the elections in November 2010?
A: No.⁷⁰

Q: Are you aware of whether there was any outside influence, meaning anyone outside of the IRS, in the decision to send cases to EO Technical for review and development?
A: I'm not aware of anyone.
Q: Are you aware of any outside influence, meaning anyone outside of the IRS, in EO Technical's decision to take two or three of those cases and work them?
A: No.
Q: Are you aware of any outside influence in the decision for EO Technical to provide guidance on how advocacy cases should be reviewed to EO Determinations?
A: No.⁷¹

Q: Do you have any reason to believe that any officials from President Obama's campaign directed the actions taken by Exempt Organizations in D.C. on these advocacy issues?
A: No.
Q: Did anyone from the Obama campaign contact you about your role in developing these cases?
A: No one.
Q: Did anyone from the Obama campaign contact you concerning the development of guidance for EO Determinations concerning the advocacy cases?
A: No.⁷²

⁷⁰ *Id.* at 125-27.

⁷¹ *Id.* at 127.

⁷² *Id.* at 127-28.

Q: [Tax Law Specialist III], were any of your actions regarding these advocacy cases motivated by your political views?

A: No, not at all.

Q: Were any of your actions regarding these advocacy cases motivated by your opinions about the political views of the Tea Party?

A: No.

Q: Did anyone at the IRS ever tell you that their actions regarding the advocacy cases were motivated by their political views?

A: No.

Q: Did anyone at the IRS ever tell you that their actions regarding the advocacy cases were motivated by their opinions about the political views of the Tea Party?

A: No, not at all.

Q: Are you aware of any political bias by employees in the Cincinnati office against conservative views?

A: No.

Q: Are you aware of any political bias by employees of the EO Technical office against conservative views?

A: No.⁷³

Q: Do you agree with the Inspector General's finding that the practice of screening for and reviewing Tea Party cases, quote, "targeted Tea Party groups"?

A: No, I don't agree with that at all. That was not the intention, a completely inaccurate word to describe the processing of these applications.

Q: How would you describe the process?

A: I would describe the process, in my experience, in my opinion, from when I started, was that Cincinnati had just a giant influx at a certain period of time of applications that were applying for (c)(4) mostly, some for (c)(3)s, and that had what they thought was kind of a political campaign advocacy component, and didn't really know how to move forward or if there was a problem, because there were so many at the same time, and with the little guidance out there, what to exactly do, because of the concerns raised by political campaign intervention activities that might occur.

I mean, it's just part of a screening process that they used to get cases, I think, to people who had the expertise and the experience in issues that they saw presented so that, you know, they could be processed more quickly, but, unfortunately, that wasn't the kind of case that happened, I guess.⁷⁴

⁷³ *Id.* at 125.

⁷⁴ *Id.* at 129-30.

12. Exempt Organizations Technical Unit Group Manager—Washington D.C. (Republican)

The Exempt Organizations Technical Unit Group Manager who supervised the first Tax Law Specialist handling the two Tea Party cases told Committee staff that he votes in Republican primaries and was aware of no evidence of White House involvement or political motivation regarding the treatment of Tea Party cases:

Q: Sir, are you registered to vote?

A: Yes.

Q: Do you have a party affiliation?

A: Do I have a party affiliation?

Q: On your registration?

A: Well, I don't know that it's an affiliation on my registration. I do vote in the Republican primary most of the time.

Q: Okay. And, sir, have you ever contributed to a political organization or candidate?

A: No.

Q: Have you ever worked or volunteered on behalf of a political organization or candidate?

A: No.⁷⁵

Q: Based on your experience working at the IRS, did you see any evidence that the decision to have EO Technical involved in the development of Tea Party cases was based on any attempt to target President Obama's political enemies?

A: No.

Q: Did you ever have any contact with anyone in the White House about Tea Party cases?

A: No.

Q: Did anyone ever tell you that they had contact with anyone from the White House about Tea Party cases?

A: No.

Q: Do you have any reason to believe that the White House directed this screening, consolidation, or coordinated review of Tea Party cases?

A: No.

Q: Do you have any reason to believe the handling of Tea Party cases was influenced at all by the fact that an election would take place in November of 2012?

A: No.⁷⁶

⁷⁵ House Committee on Oversight and Government Reform, Interview of Exempt Organizations Technical Unit Group Manager, Exempt Organizations Technical Unit, at 19-20 (June 21, 2013).

⁷⁶ *Id.* at 132-33.

Q: Do you have any evidence—

Employee Counsel: Evidence?

Q: —that any officials from President Obama’s political campaign directed the actions taken by exempt organizations on Tea Party cases?

A: No.⁷⁷

Q: Based on your involvement and your role with what had been called the Tea Party cases—

A: Uh-huh.

Q: —did you see or hear anything to make you believe that anybody had any political bias against Tea Party organizations?

A: I had seen or heard nothing that would suggest any political bias.⁷⁸

Q: Were any of your actions regarding the Tea Party cases motivated by political bias?

A: Definitely not.

Q: Were any of your actions regarding the Tea Party cases motivated by any of your opinions about the political views of Tea Party groups?

A: No.

Q: Did anyone at the IRS ever tell you that their actions regarding these Tea Party cases were motivated by their political views?

A: No one told me that.

Q: Are you aware of any political bias by the employees in the EO Technical Unit against conservative views?

A: I am not aware of any bias like that.

Q: Are you aware of any political bias by employees in the Exempt Organizations Division generally or the Office of Exempt Organizations, the director’s office?

A: The director’s office? No, I am not aware of anything like that.

Q: What about in Rulings and Agreements?

A: No, I am not aware of anything like that in Rulings and Agreements.

Q: Would you characterize the IRS Exempt Organizations office you worked at as a political place?

A: No.⁷⁹

⁷⁷ *Id.* at 134.

⁷⁸ *Id.* at 130.

⁷⁹ *Id.* at 131-32.

13. Exempt Organizations Technical Unit Manager—Washington, D.C.
(Democrat)

The Manager of the Exempt Organizations Technical Unit from January 2011 to the present, a self-identified Democrat, explained at his interview that he transferred the two Tea Party cases from one Tax Law specialist to another in order to process the cases more quickly, and that he was aware of no White House involvement or political bias in the handling of Tea Party cases:

Q: Are you registered to vote?

A: Yes.

Q: Do you have a party affiliation?

A: Yes, I'm a registered Democrat in D.C.

Q: Have you ever contributed to a political organization or candidate?

A: Yes.

Q: And how much was your contribution, do you recall?

A: No. I think average, maybe \$40. You know, I don't—

Q: Did you contribute at the national level or local level?

Employee Counsel: If you recall.

A: I don't recall at this point.

Q: Do you recall when you made the contributions?

A: Probably in 2012.

Q: Do you remember to who?

A: I think I made to some Senate candidates, but—I think I made contributions to the President, and I think that's all I remember at this point.

Q: Senate candidates in what State?

A: I think maybe Wisconsin.

Q: Have you ever worked or volunteered on behalf of a political organization or candidate?

A: No.⁸⁰

Q: Based on your experience working at the IRS, did you see any evidence of a decision to have EO Technical involved in a development and determination of Tea Party cases was based on attempt to target the President's political enemies?

A: No.

Q: Do you have any reason to believe that the White House directed the screening, consolidation, or coordination, and coordinated review, excuse me, of Tea Party cases?

A: No.

⁸⁰ House Committee on Oversight and Government Reform, Interview of Exempt Organizations Technical Unit Manager, at 19-20 (July 11, 2013).

- Q: Did you ever have contact with anyone in the White House about these Tea Party cases?
- A: No.
- Q: Did anyone ever tell you that they had contact with anyone from the White House about these Tea Party cases?
- A: No.
- Q: Do you have any reason to believe the handling of Tea Party cases was influenced at all by the fact that an election would take place in November of 2012?
- A: No.
- Q: Have you seen any evidence that any IRS employee who was involved in the review of Tea Party cases used their position at the IRS to attempt to influence the outcome of the elections in November 2012?
- A: No.
- Q: Are you aware of whether there was any outside influence, meaning anyone outside of the IRS, in the decision to send cases to EO Technical for review and development?
- A: No.
- Q: Are you aware of any outside influence, meaning anyone outside the IRS, in EO Technician's decision to take two or three of those cases and work them?
- A: No.
- Q: Are you aware of any outside influence in the decision for EO Technical to provide guidance on how Tea Party cases should be reviewed to EO Determinations?
- A: No.⁸¹

- Q: Did anyone outside the IRS instruct you to not provide guidance or to delay the provision of guidance to EO Determinations in order to further delay application determinations?
- A: No.
- Q: Did any personal political bias play any part in the fact that EO Technical did not provide EO Determinations with guidance for such a long period of time?
- A: No.
- Q: Were you aware of anyone who was intentionally delaying the processing of the advocacy cases because of political bias or to further a political agenda?
- A: Not aware of any.⁸²

⁸¹ *Id.* at 158-159.

⁸² *Id.* at 152-53.

Q: Do you have any reason to believe that any officials from President Obama's campaign directed the actions taken by Exempt Organizations in D.C. on these Tea Party cases?

A: No.⁸³

Q: [Exempt Organizations Technical Unit Manager], have any of your actions regarding the Tea Party cases that we've discussed been motivated by your political views?

A: No.

Q: Were any of your actions regarding the Tea Party cases motivated by your opinions about the political views of the Tea Party?

A: No.

Q: Did anyone at the IRS ever tell you that their actions regarding the Tea Party cases were motivated by their political views?

A: No.

Q: Has anyone at the IRS ever told you that their actions regarding the Tea Party cases were motivated by their opinions about the political views of the Tea Party?

A: No.

Q: Are you aware of any political bias by employees in the Cincinnati office against conservative views?

A: No, I'm not aware.

Q: Are you aware of any political bias by employees at the EO Technical office against conservative views?

A: No.⁸⁴

14. Director of Rulings and Agreements and Former Exempt Organizations Technical Unit Manager—Washington D.C. (Democrat)

The Manager of the Exempt Organizations Technical Unit who later became the Director of Rulings and Agreements in Washington, D.C. and described herself as a Democrat informed Committee staff that she was not aware of any evidence of White House involvement or political motivation in the handling of Tea Party cases:

Q: [Director, Rulings and Agreements], are you registered to vote?

A: Yes.

Q: What's your party affiliation on your registration?

A: I believe it's Democrat.

Q: Have you ever contributed to a political organization or candidate?

A: Yes.

Q: Which ones?

⁸³ *Id.* at 159-60.

⁸⁴ *Id.* at 157-58.

A: I—my recollection is—

Employee Counsel: Well, all those are a matter of public record. If you want us to pull her donations, we can find out. I mean, I don't—I think you're asking her to speculate. She may not know specifically what—

Q: [Director, Rulings and Agreements], to the best of your recollection or knowledge.

A: To the best of my recollection, we made some donations to Barack Obama's campaign in 2008.

Q: Have you ever volunteered for a political organization or candidate?

A: No.⁸⁵

Q: I just want to make sure that I have an accurate understanding of some of your previous testimony. In terms of the creation of the criteria that was used to screen political advocacy cases, you testified that only first-line management were involved in that creation of that criteria?

A: To my knowledge, that is what it appears from what I saw during the IG investigation.

Q: And to your knowledge, was anybody in Washington aware of that criteria until you discovered it in June 2011?

A: No, not to my knowledge.

Q: And, to your knowledge, when those front-line screeners created the criteria used to identify political advocacy cases, did you discover any evidence of anyone from outside the EO Determinations influencing the development of that criteria?

A: No. And the TIGTA report notes that they did not find any evidence of outside influence; that folks were asked and indicated no.

Q: So, first I'm asking about outside of the EO Determinations. So no one in the Washington process.

A: Until the June 2011—July—beginning of July 2011 when we changed the criteria. Yes. I did not find anything that anyone outside of EO Determinations in EO more generally influenced the criteria.

Q: No one outside of the IRS?

A: Correct. There was no indication I saw that anyone outside the IRS influenced the criteria.

Q: Anyone from Congress?

A: There was no indication that Congress influenced the criteria.

Q: Anyone from the White House?

A: There was no evidence that anyone from the White House influenced the criteria.⁸⁶

⁸⁵ House Committee on Oversight and Government Reform, Interview of Director, Rulings and Agreements, and Former Exempt Organizations Technical Unit Manager, at 33-34 (May 21, 2013).

⁸⁶ *Id.* at 138-39.

Q: Was there any bias—I just want to make sure we’re really clear on this. Was there any bias as you knew it within the organization that you were in which at that time was the technical—

A: EO Technical.

Q: EO Technical. Were you aware of any bias between conservative groups or liberal groups?

A: No, I was not aware of any bias.

Q: And at that time, were you aware of any bias in the Determinations unit?

A: No I was not.⁸⁷

Q: Is the IRS a place where you’ve observed an atmosphere where politics—and by that I’m discussing, you know, campaign politics, advocacy on behalf of a particular party or candidate—is something that is discussed on a regular basis?

A: No.

Q: So would you describe the IRS, in your experience at least, as being a sort of apolitical or nonpartisan place?

A: Yes, in my experience, it was nonpartisan.

Q: Do you have any information that would lead you to believe that the Cincinnati Determinations Unit, office, is different than has been your experience?

A: No. They expressed—

Employee Counsel: With respect to political bias.

A: They expressed through these investigations that they were not even very aware of, you know, politics. Being outside of Washington, it was not something that they followed or had interest in.⁸⁸

Employee Counsel: What were these employees’ explanations for using the term “Tea Party”?

A: That it was really just an efficient way to refer to this issue; that they all understood that the real issue was campaign intervention.

Employee Counsel: It was a shortcut or abbreviation?

A: Yes. Just sort of a shorthand reference. You know, I think they may have referenced, you know, it’s like calling soda “Coke” or, you know, tissue “Kleenex.” They knew what they meant, and the issue was campaign intervention.

⁸⁷ *Id.* at 67.

⁸⁸ *Id.* at 144-45.

- Q: Is it your understanding that despite use of the this term “Tea Party,” they were still reviewing the cases for political advocacy in general, regardless of political leaning?
- A: That’s my understanding.
- Q: I think people have a hard time understanding how they didn’t notice that that would be a problem. Do you have any sense of—I know that’s sort of asking you to think about—but you’ve obviously had a lot of interaction with them, and we haven’t spoken to them at all. Do you have any sense of how it is that they could have not noticed that there was a problem with using “Tea Party” to refer to political advocacy cases?
- A: My impression, based on, you know, this instance and other instances in the office is that because they are so apolitical, they are not as sensitive as we would like them to be as to how things might appear. You know, for many years Exempt Organizations was an area that did not get a great deal of attention, you know, outside the IRS. And it’s only been in recent years that it’s something that has gotten, you know, more media attention and congressional attention. And I think they—you know, many of these employees have been with the IRS for decades and were used to a world where how they talked about things internally was not something that would be public or that anyone would be interested in. So I don’t think they thought much about how it would appear to others. They knew what they meant, and that was sort of good enough for them.⁸⁹

15. **Senior Counsel, IRS Office of Chief Counsel—Washington D.C. (no political affiliation)**

The Senior Counsel in the IRS Office of Chief Counsel in Washington, D.C., who provided legal advice to the Exempt Organizations Unit on the 501(c)(4) legal standard, informed Committee staff during his interview that he had no political affiliation and that he had no knowledge of any White House involvement or political bias in the handling of Tea Party cases. Although his interview was conducted last week, his transcript was not available as of the date of this memorandum.

⁸⁹ *Id.* at 146-47.