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House of Representatives

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LAWRENCE J. BRADY
STAFF DIRECTOR

August 2, 2013

The Honorable Jacob Lew
Secretary
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Mr. Secretary:

I write to notify you that I remain extremely disappointed with the Internal Revenue Service's lack of full cooperation with the Committee's investigation into the inappropriate treatment of certain applicants for tax-exempt status. This ongoing obstruction leaves me no choice but to issue a subpoena to compel the production of documents relevant to the Committee's investigation.

During the past two weeks, President Obama and you have repeatedly labeled the IRS's strategy of targeting Americans for their political beliefs as a "phony" scandal.¹ While the Obama Administration has so publicly deflected responsibility for the targeting, it simultaneously has attempted to thwart congressional oversight into the matter. Indeed, as I detailed to Acting Commissioner Werfel in my letter dated July 26, 2013, the IRS has engaged in a systematic effort to delay, frustrate, impede, and obstruct the Committee's investigation.² This obstruction has had an appreciable impact on the scope and pace of the Committee's investigation.

Over two months since the Committee first requested documents, the IRS has produced only a small fraction of responsive documents. The IRS originally identified over 64 million pages of responsive documents and now asserts that there are 660,000 responsive documents, but it has produced to the Committee only about 12,000 pages. Of the produced documents, approximately 2,500 pages are fully redacted and a significant portion of the remaining pages are duplicative. The IRS also affirmatively prevented Exempt Organizations Determinations

¹ The White House, Remarks by the President on Jobs for the Middle Class (July 30, 2013); *Fox News Sunday* (Fox News television broadcast July 28, 2013); The White House, Remarks of President Barack Obama, Weekly Address (July 27, 2013); The White House, Remarks by the President on the Economy – Jacksonville, FL (July 25, 2013); The White House, Remarks by the President on the Economy – Knox College, Galesburg, IL (July 24, 2013); see also The White House, Press Briefing by Press Secretary Jay Carney (July 31, 2013).

² Letter from Darrell Issa, H. Comm. on Oversight & Gov't Reform, to Daniel Werfel, Internal Revenue Serv. (July 26, 2013).

The Honorable Daniel Werfel

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Manager Cindy Thomas from providing the Committee with documents in her possession prior to her transcribed interview with Committee staff. In addition, the IRS unilaterally limited the date range for searching relevant documents for IRS Chief Counsel William Wilkins and appears to have narrowed the search terms from 81 agreed-upon terms to a subset of only 12 terms. While the Committee is willing to work with the IRS to guide the agency in responding to oversight requests, it is patently unacceptable for the IRS to unilaterally revise the scope or search terms used to identify responsive material.

Accordingly, I have found it necessary to issue the enclosed subpoena and attached schedule to compel the production of documents relevant to the Committee's oversight obligations. This subpoena requires you to produce to the Committee all responsive documents, including, but not limited to, those documents identified as responsive using the search terms agreed upon by our respective staffs on June 7, 2013.³ Thank you for your attention to this important matter.

Sincerely,



Darrell Issa
Chairman

Enclosures

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

³ See e-mail from Committee Staff to Jennifer O'Connor, Internal Revenue Serv. (June 7, 2013).

SCHEDULE

In accordance with the attached schedule instructions, you, Jacob J. Lew, are required to produce all documents and information in unredacted form described below:

1. All communications sent or received by Lois Lerner, from January 1, 2009 to August 2, 2013.
2. All communications sent or received by Holly Paz, from January 1, 2009 to August 2, 2013.
3. All communications sent or received by William Wilkins, from February 1, 2010 to August 2, 2013.
4. All communications sent or received by Jonathan Davis, from February 1, 2010 to August 2, 2013.
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 applicants for tax-exempt status, from February 1, 2010 to August 2, 2013.
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.
7. All communications received by IRS employees from an e-mail address with the domain name "who.eop.gov," from February 1, 2010 to August 2, 2013.
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.