

Congress of the United States

Washington, DC 20515

June 13, 2013

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

Dear Mr. Secretary:

The Committee on Oversight and Government Reform and Committee on Ways and Means are conducting an investigation of the Internal Revenue Service's politicization of the tax-exempt application review process. President Obama pledged that his Administration "will work with Congress as it performs its oversight role."¹ Given the Treasury Department's responsibility for overseeing the IRS, we write to request materials aiding the Committees' responsibility to the American people of understanding the nature and scope of the IRS's scrutiny of groups based on political criteria.

To assist the Committees' investigation, please provide the following information, in electronic format, as soon as possible, but no later than noon on June 27, 2013:

1. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to IRS processes, procedures, or criteria for evaluating applications for tax exempt status.
2. All documents, communications, memoranda, notes or other material referring or relating to a TIGTA briefing with Department of the Treasury General Counsel Christopher Meade on June 4, 2012, including but not limited to the following information:
 - a. All internal Department of Treasury documents and communications;
 - b. All communications between or among TIGTA employees, IRS employees, and Department of Treasury employees;
 - c. All notes, talking points, or other briefing materials prepared for the briefing;
 - d. All follow-up communications; and
 - e. A complete listing of attendees at this briefing.
3. All documents and communications between February 1, 2012, and the present referring or relating to the disclosure, potential disclosure, or any plan to disclose the Treasury Inspector General for Tax Administration's audit 2013-10-53, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review*.
4. A complete list of Treasury Department personnel aware of the IRS's plan to disclose information contained in the Treasury Inspector General for Tax Administration's audit 2013-10-53, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review*, before the audit was publicly released.

¹ Statement by President Barack Obama, May 15, 2013.

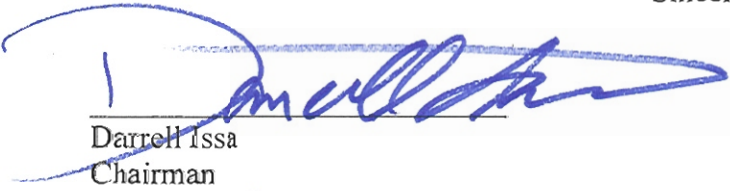
5. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to Congressional inquiries about tax-exempt status.
6. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to the review, editing, and approval of testimony given by Treasury Department personnel before Congressional committees about matters related to the IRS, including but not limited to the following:
 - a. Douglas Shulman's testimony before the House of Representatives Committee on Ways and Means, Subcommittee on Oversight on March 22, 2012; and
 - b. Steven Miller's testimony before the House of Representatives Committee on Ways and Means, Subcommittee on Oversight on July 25, 2012.
7. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to the review, editing, and approval of correspondence sent by IRS personnel to Members of Congress, including but not limited to the following:
 - a. Steven Miller's letter to Chairman Dave Camp dated July 1, 2011;
 - b. Steven Miller's letter to Chairman Dave Camp dated July 25, 2011;
 - c. Joseph Grant's letter to Chairman Charles Boustany dated November 18, 2011;
 - d. Joseph Grant's letter to Chairman Charles Boustany dated March 12, 2012;
 - e. Joseph Grant's letter to Chairman Charles Boustany dated March 23, 2012;
 - f. Lois Lerner's letter to Chairman Darrell Issa and Chairman Jim Jordan dated April 26, 2012;
 - g. Joseph Grant's letter to Chairman Charles Boustany dated April 26, 2012;
 - h. Steven Miller's letter to Senator Orrin Hatch dated April 26, 2012;
 - i. Lois Lerner's letter to Chairman Darrell Issa and Chairman Jim Jordan dated May 4, 2012;
 - j. Steven Miller's letter to Chairman Charles Boustany dated June 15, 2012; and
 - k. Steven Miller's letter to Senator Orrin Hatch dated September 11, 2012.
8. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to the establishment of the IRS Affordable Care Act Office and the corresponding personnel and staffing decisions for the Affordable Care Act Office.
9. All documents and communications sent by, received by, or copied to any employee of the Department of the Treasury between January 1, 2009, and the present referring or relating to any internal IRS evaluation, review, or investigation into the processing of applications for tax-exempt status.

When producing documents to the Committee on Oversight and Government Reform, please deliver production sets to the Majority Staff in Room 2157 of the Rayburn House Office Building and the Minority Staff in Room 2471 of the Rayburn House Office Building. The Committee prefers, if possible, to receive all documents in electronic format. To the extent that the production contains tax returns or return information pursuant to IRC §6103(f)(1), please provide the Committee on Ways and Means with both redacted and unredacted responses. For purposes of delivery to the Committee on Ways and Means, please deliver two sets OF REDACTED RESPONSES, one for the Majority and the other for the Minority, and ONE SET OF UNREDACTED RESPONSES to Matt Hittle in 1136 Longworth. As you know, Mr. Hittle, has been authorized to handle IRC §6103(f)(1) material for purposes of this investigation.

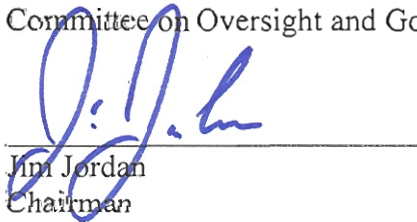
The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at "any time" investigate "any matter" as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee's request.

If you have any questions about this request, please contact Tyler Grimm or David Brewer with the Committee on Oversight and Government Reform Staff at (202) 225-5074 and Mark Epley or Chris Armstrong with the Committee on Ways and Means staff at (202) 225-5522. Thank you for your attention to this matter.

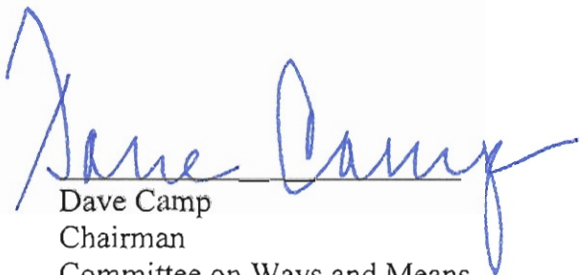
Sincerely,



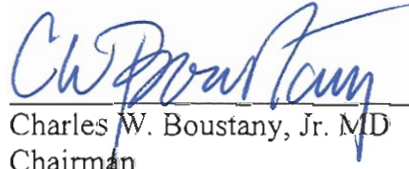
Darrell Issa
Chairman
Committee on Oversight and Government Reform



Jim Jordan
Chairman
Committee on Oversight and Government Reform
Subcommittee on Economic Growth,
Job Creation and Regulatory Affairs



Dave Camp
Chairman
Committee on Ways and Means



Charles W. Boustany, Jr. MD
Chairman
Committee on Ways and Means
Subcommittee on Oversight

Enclosure

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

The Honorable Sander M. Levin, Ranking Minority Member

The Honorable Matthew A. Cartwright, Ranking Minority Member
Subcommittee on Economic Growth, Job Creation and Regulatory Affairs

The Honorable John Lewis, Ranking Minority Member
Subcommittee on Oversight

ONE HUNDRED THIRTEENTH CONGRESS
Congress of the United States
House of Representatives
COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM
2157 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-6143

Majority (202) 225-5074
Minority (202) 225-5051

Responding to Committee Document Requests

1. In complying with this request, you are required to produce all responsive documents that are in your possession, custody, or control, whether held by you or your past or present agents, employees, and representatives acting on your behalf. You should also produce documents that you have a legal right to obtain, that you have a right to copy or to which you have access, as well as documents that you have placed in the temporary possession, custody, or control of any third party. Requested records, documents, data or information should not be destroyed, modified, removed, transferred or otherwise made inaccessible to the Committee.
2. In the event that any entity, organization or individual denoted in this request has been, or is also known by any other name than that herein denoted, the request shall be read also to include that alternative identification.
3. The Committee's preference is to receive documents in electronic form (i.e., CD, memory stick, or thumb drive) in lieu of paper productions.
4. Documents produced in electronic format should also be organized, identified, and indexed electronically.
5. Electronic document productions should be prepared according to the following standards:
 - (a) The production should consist of single page Tagged Image File ("TIF"), files accompanied by a Concordance-format load file, an Opticon reference file, and a file defining the fields and character lengths of the load file.
 - (b) Document numbers in the load file should match document Bates numbers and TIF file names.
 - (c) If the production is completed through a series of multiple partial productions, field names and file order in all load files should match.
 - (d) All electronic documents produced to the Committee should include the following fields of metadata specific to each document;

BEGDOC, ENDDOC, TEXT, BEGATTACH, ENDATTACH,
PAGECOUNT, CUSTODIAN, RECORDTYPE, DATE, TIME, SENTDATE,
SENTTIME, BEGINDATE, BEGINTIME, ENDDATE, ENDTIME, AUTHOR, FROM,

CC, TO, BCC, SUBJECT, TITLE, FILENAME, FILEEXT, FILESIZE, DATECREATED, TIMECREATED, DATELASTMOD, TIMELASTMOD, INTMSGID, INTMSGHEADER, NATIVELINK, INTFILPATH, EXCEPTION, BEGATTACH.

6. Documents produced to the Committee should include an index describing the contents of the production. To the extent more than one CD, hard drive, memory stick, thumb drive, box or folder is produced, each CD, hard drive, memory stick, thumb drive, box or folder should contain an index describing its contents.
7. Documents produced in response to this request shall be produced together with copies of file labels, dividers or identifying markers with which they were associated when the request was served.
8. When you produce documents, you should identify the paragraph in the Committee's schedule to which the documents respond.
9. It shall not be a basis for refusal to produce documents that any other person or entity also possesses non-identical or identical copies of the same documents.
10. If any of the requested information is only reasonably available in machine-readable form (such as on a computer server, hard drive, or computer backup tape), you should consult with the Committee staff to determine the appropriate format in which to produce the information.
11. If compliance with the request cannot be made in full by the specified return date, compliance shall be made to the extent possible by that date. An explanation of why full compliance is not possible shall be provided along with any partial production.
12. In the event that a document is withheld on the basis of privilege, provide a privilege log containing the following information concerning any such document: (a) the privilege asserted; (b) the type of document; (c) the general subject matter; (d) the date, author and addressee; and (e) the relationship of the author and addressee to each other.
13. If any document responsive to this request was, but no longer is, in your possession, custody, or control, identify the document (stating its date, author, subject and recipients) and explain the circumstances under which the document ceased to be in your possession, custody, or control.
14. If a date or other descriptive detail set forth in this request referring to a document is inaccurate, but the actual date or other descriptive detail is known to you or is otherwise apparent from the context of the request, you are required to produce all documents which would be responsive as if the date or other descriptive detail were correct.
15. Unless otherwise specified, the time period covered by this request is from January 1, 2009 to the present.
16. This request is continuing in nature and applies to any newly-discovered information. Any record, document, compilation of data or information, not produced because it has not been

located or discovered by the return date, shall be produced immediately upon subsequent location or discovery.

17. All documents shall be Bates-stamped sequentially and produced sequentially.
18. Two sets of documents shall be delivered, one set to the Majority Staff and one set to the Minority Staff. When documents are produced to the Committee, production sets shall be delivered to the Majority Staff in Room 2157 of the Rayburn House Office Building and the Minority Staff in Room 2471 of the Rayburn House Office Building.
19. Upon completion of the document production, you should submit a written certification, signed by you or your counsel, stating that: (1) a diligent search has been completed of all documents in your possession, custody, or control which reasonably could contain responsive documents; and (2) all documents located during the search that are responsive have been produced to the Committee.

Schedule Definitions

1. The term “document” means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records, notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, inter-office and intra-office communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and work sheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A document bearing any notation not a part of the original text is to be considered a separate document. A draft or non-identical copy is a separate document within the meaning of this term.
2. The term “communication” means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether in a meeting, by telephone, facsimile, email (desktop or mobile device), text message, instant message, MMS or SMS message, regular mail, telexes, releases, or otherwise.

3. The terms “and” and “or” shall be construed broadly and either conjunctively or disjunctively to bring within the scope of this request any information which might otherwise be construed to be outside its scope. The singular includes plural number, and vice versa. The masculine includes the feminine and neuter genders.
4. The terms “person” or “persons” mean natural persons, firms, partnerships, associations, corporations, subsidiaries, divisions, departments, joint ventures, proprietorships, syndicates, or other legal, business or government entities, and all subsidiaries, affiliates, divisions, departments, branches, or other units thereof.
5. The term “identify,” when used in a question about individuals, means to provide the following information: (a) the individual's complete name and title; and (b) the individual's business address and phone number.
6. The term “referring or relating,” with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is pertinent to that subject in any manner whatsoever.
7. The term “employee” means agent, borrowed employee, casual employee, consultant, contractor, de facto employee, independent contractor, joint adventurer, loaned employee, part-time employee, permanent employee, provisional employee, subcontractor, or any other type of service provider.