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House of Representatives

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March 25, 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 welcomes your testimony tomorrow about the Internal Revenue Service's response to the IRS targeting scandal. As you prepare for the hearing, I write to remind you of several Committee requests to the IRS that remain outstanding. I hope this reminder will help you to focus on fulfilling priorities so that we may complete this phase of the Committee's investigation.

Since May 2013, the Committee has undertaken an aggressive effort to uncover the truth about the IRS targeting of conservative tax-exempt applicants. Nonetheless, almost 11 months later, these requests remain unfulfilled. The IRS's failure to satisfy these requests in a timely manner unduly delays and frustrates the Committee's fact-finding. To assist you in fulfilling the Committee's priorities, I have listed them below.

1. **All communications sent or received by Lois Lerner, from January 1, 2009 to August 2, 2013.** The Committee requested these documents on May 14, 2013.¹ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
2. **All communications sent or received by Holly Paz, from January 1, 2009 to August 2, 2013.** The Committee requested these documents on June 4, 2013.² The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
3. **All communications sent or received by William Wilkins, from January 1, 2009 to August 2, 2013.** The Committee requested these documents on June 4, 2013.³ The

¹ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Lois G. Lerner, Internal Revenue Serv. (May 14, 2013).

² Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Daniel Werfel, Internal Revenue Serv. (June 4, 2013).

³ *Id.*

Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.

4. **All communications sent or received by Jonathan Davis, from January 1, 2009 to August 2, 2013.** The Committee requested these documents on June 4, 2013.⁴ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
5. **All communications between or among employees of the Internal Revenue Service's office of Chief Counsel, employees of the Department of the Treasury, and employees of the Executive Office of the President, referring or relating to tax-exempt organizations or applications from tax-exempt status, from February 1, 2010 to August 2, 2013.** The Committee requested these documents on July 17, 2013.⁵ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
6. **All communications sent by IRS employees to an e-mail address with the domain name "who.eop.gov," from February 1, 2010 to August 2, 2013.** The Committee requested these documents on June 4, 2013,⁶ and July 17, 2013.⁷ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
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.** The Committee requested these documents on June 4, 2013,⁸ and July 17, 2013.⁹ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.
8. **All documents referring or relating to the evaluation of tax-exempt applications or the examination of tax-exempt organizations, from January 1, 2009 to August 2, 2013.** The Committee requested these documents on May 14, 2013.¹⁰ The Committee subpoenaed these documents on August 2, 2013, and again on February 14, 2014. The IRS has not satisfied this request.

⁴ *Id.*

⁵ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, & Dave Camp & Charles W. Boustany, H. Comm. on Ways & Means, to Daniel Werfel, Internal Revenue Serv. (July 17, 2013).

⁶ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Daniel Werfel, Internal Revenue Serv. (June 4, 2013).

⁷ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, & Dave Camp & Charles W. Boustany, H. Comm. on Ways & Means, to Daniel Werfel, Internal Revenue Serv. (July 17, 2013).

⁸ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Daniel Werfel, Internal Revenue Serv. (June 4, 2013).

⁹ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, & Dave Camp & Charles W. Boustany, H. Comm. on Ways & Means, to Daniel Werfel, Internal Revenue Serv. (July 17, 2013).

¹⁰ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Lois G. Lerner, Internal Revenue Serv. (May 14, 2013).

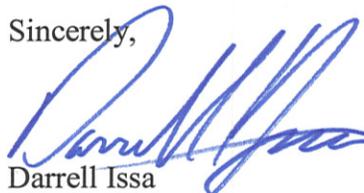
9. **All communications between current or former IRS employees, including but not limited to Lois Lerner, and the Executive Office of the President, including but not limited to the White House Office and the Office of Management and Budget, referring or relating to the development of the proposed regulation and any suggested amendment to Treas. Reg. § 1.501(c)(4)-1.** The Committee requested these documents on February 4, 2014,¹¹ and on February 26, 2014.¹² The IRS has not satisfied this request.

10. **All communications between the IRS and the Department of Treasury referring or relating to the development of the proposed regulation and any suggested amendment to Treas. Reg. § 1.501(c)(4)-1.** The Committee requested these documents on February 4, 2014,¹³ and on February 26, 2014.¹⁴ The IRS has not satisfied this request.

The Committee requires these documents to fully examine the circumstances surrounding the IRS's targeting of conservative tax-exempt applicants. The IRS's continued failure to fully satisfy the Committee's requests frustrates the Committee's investigation and delays the completion of the Committee's fact-finding work. Your continued noncompliance with these requests also contravenes your pledge to fully cooperate with congressional investigations.¹⁵

I hope this letter assists in your focusing the IRS's efforts so that we may work toward bringing all the facts to the American people. I look forward to discussing this matter further with you tomorrow. Thank you for your attention to these important requests.

Sincerely,



Darrell Issa
Chairman

cc: The Honorable Elijah Cummings, Ranking Minority Member

¹¹ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to John Koskinen, Internal Revenue Serv. (Feb. 4, 2013).

¹² Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to John Koskinen, Internal Revenue Serv. (Feb. 26, 2013).

¹³ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to John Koskinen, Internal Revenue Serv. (Feb. 4, 2013).

¹⁴ Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to John Koskinen, Internal Revenue Serv. (Feb. 26, 2013).

¹⁵ *Nomination of John Koskinen: Hearing before the S. Comm. on Finance*, 113th Con. (2013) (question and answer with Ranking Member Orrin Hatch).