



**NO EVIDENCE OF WHITE HOUSE INVOLVEMENT
OR POLITICAL MOTIVATION IN IRS
SCREENING OF TAX-EXEMPT APPLICANTS**

**DEMOCRATIC STAFF REPORT
PREPARED FOR RANKING MEMBER ELIJAH E. CUMMINGS
COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM
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Executive Summary

On May 14, 2013, the Treasury Inspector General for Tax Administration reported that employees in the Cincinnati office of the Internal Revenue Service (IRS) used “inappropriate” criteria to screen applicants for tax-exempt status.

The Inspector General also reported that Lois Lerner, the former IRS official who oversaw the Exempt Organizations division of the IRS in Washington D.C., did not discover the use of these inappropriate criteria for more than a year, at which point she “immediately” ordered employees to stop using them.

Republican politicians and commentators quickly launched a sustained and coordinated campaign to accuse the White House and the Obama Administration of using the IRS to target conservative groups for political reasons, despite the fact that the Inspector General never made such an allegation and identified no evidence to support it.

On the day the Inspector General’s report was issued, Chairman Darrell Issa claimed on national television: “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.”

After making this accusation, Chairman Issa directed Committee staff to spend the next year interviewing dozens of current and former employees of the IRS and the Department of the Treasury in order to identify evidence to support his claim.

The Committee has now conducted detailed, lengthy transcribed interviews of 39 witnesses, including Republicans, Democrats, Independents, and individuals with no political affiliation. These witnesses included employees from the Cincinnati and Washington D.C. offices at every level—from Screening Agents to the former IRS Commissioner to the Chief of Staff to the Treasury Secretary. The often day-long interviews consisted of prolonged questioning by multiple Committee attorneys that explored every possible allegation covered by the investigation.

Chairman Issa promised in June 2013 that “these transcripts will all be made public,” but he has repeatedly rejected requests to do so from Ranking Member Elijah E. Cummings. Although Chairman Issa has claimed that releasing the transcripts could provide future witnesses with a “roadmap” to the Committee’s questions, he has repeatedly leaked excerpts of the transcripts and allowed select reporters to review multiple transcripts in their entirety.

On April 10, 2014, Ranking Member Cummings made a motion during the Committee’s business meeting to release all 39 transcripts in their entirety, with any redactions the Chairman believes are necessary to protect the integrity of the investigation. Chairman Issa blocked this motion. Instead, he suggested that he would welcome Ranking Member Cummings “going through and finding selected information that you believe is appropriate to make any case you want to make.”

Therefore, at the request of Ranking Member Cummings, this report sets forth for Members of Congress and the public portions of all 39 interviews conducted by Committee staff. Based on these interviews, the report makes the following key findings regarding the tax-exempt application process:

No Evidence of White House Involvement:

The detailed and lengthy interviews conducted over the past year show definitively that none of the 39 witnesses interviewed by Committee staff identified any evidence whatsoever to support Republican accusations that the White House was involved in any way with the screening of tax-exempt applications.

No Evidence of Political Motivation:

In response to extensive questioning, none of the 39 witnesses reported any political motivation on their part, and none of the 39 witnesses reported ever observing any other individuals involved in the screening process acting on behalf of the White House or out of any political motivation.

Evidence Indicates Lack of Adequate Guidance and Need for Better Management:

When questioned by Committee attorneys about documents, emails, and other information, the witnesses explained repeatedly—and consistently—that IRS employees needed better guidance on how to process applications for tax-exempt status and were attempting to treat applications in a consistent manner.

Some examples of witness statements set forth in the report include the following:

- The Committee has now identified the specific Screening Agent in Cincinnati who first developed the search terms that were later identified by the Inspector General as “inappropriate.” He explained to the Committee that he has no political affiliation, he specifically rejected any “outside influence by the White House,” and he denied that “anyone at the IRS” that he worked with referred Tea Party cases for additional scrutiny “out of political bias.”
- The Screening Agent’s supervisor, a self-identified “conservative Republican” Screening Group Manager in Cincinnati, told the Committee that his subordinate flagged the first Tea Party case, and that he did not learn for about a year that his Screening Agent was using inappropriate criteria to screen similar cases. He explained: “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 Tax Law Specialist in Washington D.C. who identified herself as a Republican was asked if there was any evidence of targeting the President’s political enemies. She responded: “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 the Committee that he votes in Republican primaries and who supervised one of the tax law specialists who was assigned Tea Party cases told the Committee that he had “seen or heard nothing that would suggest any political bias.” When asked whether any of his actions regarding these cases had been motivated by political bias, he responded: “Definitely not.”
- An attorney within the Office of Chief Counsel who was involved in reviewing one Tea Party-affiliated case told the Committee that she previously reviewed—and recommended denial for—a progressive organization’s application for tax-exempt status. She stated that she used the same level of scrutiny when reviewing conservative and progressive applicants, and that her review of the conservative organization took “much less time” than her review of the progressive organization.
- Another attorney in the Office of Chief Counsel who was involved in reviewing a Tea Party applicant told the Committee that he also previously reviewed an application from a “progressive entity.” He said he recommended denying the progressive group’s application, but requested additional information to make a recommendation about the Tea Party applicant. When asked whether any of his actions were motivated by his political views, he responded: “Not at all.”
- A Deputy Division Counsel who identified herself as a Republican told the Committee that she worked very closely with Ms. Lerner. She stated that she was not “aware of any political bias by Ms. Lerner against Tea Party Groups.” When asked if she had any reason to believe that attorneys under her supervision acted based on political motivation, she replied: “Not at all.”
- An Attorney Advisor in the Department of Treasury with no political affiliation who works closely with the IRS on regulations, guidance, and tax policy matters said that she never saw any evidence that any Treasury Department or White House official used the guidance process to adversely impact Tea Party groups. She told the Committee: “it’s important for the tax laws to be ones that are fair to all similarly-situated taxpayers, and I don’t know of any situations where that would not be the goal.” When asked whether she knew of a directive to target the President’s political enemies, she responded: “I’ve never seen any evidence of a directive to target anyone.”

These first-hand witness accounts are consistent with the findings of the Inspector General, who testified before the House Committee on Ways and Means on May 17, 2013. In response to a question from Ranking Member Sander Levin about whether he had found “any evidence of political motivation in the selection of the tax exempt applicants,” the Inspector General answered, “We did not, sir.”

These witness accounts are also consistent with a review of more than 5,000 IRS employee email conducted by the Deputy Inspector General for Investigations, who 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.

Ranking Member Cummings continues to believe that the Committee should release the full transcripts of all 39 interviews to Members of Congress and the American people in order to provide the most complete account of the Committee's work.

TABLE OF CONTENTS

I.	SUSTAINED AND SYSTEMATIC REPUBLICAN CAMPAIGN TO POLITICIZE IRS INVESTIGATION.....	9
II.	NO EVIDENCE OF WHITE HOUSE INVOLVEMENT OR POLITICAL MOTIVATION	13
1.	Screening Agent, Determinations Unit, Internal Revenue Service—Cincinnati	14
2.	Screening Group Manager, Determinations Unit, Internal Revenue Service—Cincinnati	15
3.	Determinations Specialist I, Determinations Unit, Internal Revenue Service—Cincinnati	16
4.	Determinations Specialist II, Determinations Unit, Internal Revenue Service—Cincinnati	16
5.	Determinations Specialist III, Determinations Unit, Internal Revenue Service—Cincinnati	17
6.	Group Manager I, Determinations Unit, Internal Revenue Service—Cincinnati	19
7.	Group Manager II, Determinations Unit, Internal Revenue Service—Cincinnati	20
8.	Program Manager, Determinations Unit, Internal Revenue Service—Cincinnati	22
9.	Tax Law Specialist I, Technical Unit, Internal Revenue Service—Washington D.C.	23
10.	Tax Law Specialist II, Technical Unit, Internal Revenue Service—Washington, D.C.	25
11.	Tax Law Specialist III, Technical Unit, Internal Revenue Service—Washington, D.C.	26
12.	Tax Law Specialist IV, Technical Unit, Internal Revenue Service—Washington, D.C.	28
13.	Group Manager, Technical Unit, Internal Revenue Service—Washington D.C.	29

14.	Manager I, Technical Unit, Internal Revenue Service— Washington D.C.	31
15.	Manager II, Technical Unit, Internal Revenue Service— Washington, D.C.	32
16.	Director of Rulings and Agreements, and Director of Employee Plans Division, Internal Revenue Service— Washington, D.C.	34
17.	Director of Rulings and Agreements, and Exempt Organizations Technical Unit Manager, Internal Revenue Service— Washington D.C.	35
18.	Technical Advisor to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service— Washington, D.C.	37
19.	Senior Technical Advisor I to the Director, Exempt Organizations, Internal Revenue Service— Washington, D.C.	39
20.	Senior Technical Advisor II to the Director, Exempt Organizations, Internal Revenue Service— Washington, D.C.	40
21.	Former Senior Technical Advisor to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service— Washington, D.C.	42
22.	Counsel I, IRS Office of Chief Counsel— Washington D.C.	43
23.	Counsel II, IRS Office of Chief Counsel— Washington, D.C.	45
24.	Senior Counsel, IRS Office of Chief Counsel— Washington, D.C.	47
25.	Deputy Division Counsel and Deputy Associate Chief Counsel, IRS Office of Chief Counsel—Washington, D.C.	49
26.	Division Counsel and Associate Chief Counsel, IRS Office of Chief Counsel—Washington, D.C.	50

27.	Chief Counsel, IRS Office of Chief Counsel— Washington, D.C.	51
28.	Commissioner of the Tax-Exempt and Government Entities Division, Until December 2010, Internal Revenue Service— Washington, D.C.	53
29.	Commissioner of the Tax-Exempt and Government Entities Division, December 2010–2013, Internal Revenue Service— Washington, D.C.	54
30.	Chief of Staff to the Commissioner, 2008-2012, Internal Revenue Service—Washington, D.C.	55
31.	Chief of Staff to the Commissioner, 2012-2013, Internal Revenue Service—Washington, D.C.	56
32.	Commissioner, 2008-2012, Internal Revenue Service— Washington, D.C.	58
33.	Deputy Commissioner for Services and Enforcement and Acting Commissioner, Internal Revenue Service— Washington, D.C.	59
34.	Attorney Advisor, Office of Tax Policy, Department of the Treasury—Washington, D.C.	60
35.	Assistant Secretary for Tax Policy, Department of the Treasury— Washington, D.C.	61
36.	Deputy Chief of Staff, Department of the Treasury— Washington, D.C.	63
37.	Chief of Staff, 2009-2013, Department of the Treasury, 2009-2013— Washington, D.C.	64
38.	Chief of Staff, 2013-Present, Department of the Treasury— Washington, D.C.	65
39.	General Counsel, Department of the Treasury— Washington, D.C.	67

I. SUSTAINED AND SYSTEMATIC REPUBLICAN CAMPAIGN TO POLITICIZE IRS INVESTIGATION

Republican politicians 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 conservative 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 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

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>).

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

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:

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 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 conservative groups applying for tax-exempt status were first identified by the IRS.⁸

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).

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,

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 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.⁹

Despite this evidence, the next day, several Republicans spoke at a rally of Tea Party protesters and repeated their 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.”¹⁰

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.”¹¹

Republicans also began 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.¹² Along with graphics of an “IRS Enemies List” and video footage of former President Richard Nixon, Senator McConnell stated 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

2013) (online at <http://democrats.oversight.house.gov/press-releases/firsthand-account-cummings-releases-full-transcript-of-conservative-republican-irs-manager-explaining-genesis-of-tea-party-screening/>).

⁹ *Id.*

¹⁰ *Tea Party Rally Draws Thousands to Capitol Grounds*, ABC 7 News (June 19, 2013) (online at www.wjla.com/articles/2013/06/tea-party-rally-draws-thousands-to-capitol-grounds-90320.html).

¹¹ *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/>).

¹² *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).

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.¹³

Similarly, a campaign video issued by the Republican National Committee showed 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.”¹⁴

¹³ *Id.*

¹⁴ *Americans Deserve Answers*, Republican National Committee (June 10, 2013) (online at www.youtube.com/watch?v=VDQuHaXYgE4).

II. NO EVIDENCE OF WHITE HOUSE INVOLVEMENT OR POLITICAL MOTIVATION

Despite an extremely aggressive investigation involving more than a half a million pages of documents and 39 interviews of IRS and Treasury employees, the overwhelming evidence before the Committee reveals no political motivation or White House involvement in the screening of tax-exempt applications. 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 applications 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.¹⁵

Committee staff have now conducted 39 transcribed interviews of IRS and Treasury employees in Cincinnati and Washington D.C.—including Republicans, Democrats, and employees with no political affiliation—and none of these employees reported any political motivation or White House involvement in the application review process.

¹⁵ Email from Deputy Inspector General for Investigations to Assistant Inspector General for Audit, *et al.* (May 3, 2013).

1. Screening Agent, Determinations Unit, Internal Revenue Service—
Cincinnati

An IRS Screening Agent with no political affiliation who worked in Cincinnati told the Committee that he developed the search terms in 2010 that were subsequently identified by the Inspector General as “inappropriate.” He 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:

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.¹⁶

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.¹⁷

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.¹⁸

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?

¹⁶ House Committee on Oversight and Government Reform, Interview of Screening Agent, Determinations Unit, Internal Revenue Service, at 150 (May 30, 2013).

¹⁷ *Id.* at 85-86.

¹⁸ *Id.* at 86.

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.¹⁹

2. Screening Group Manager, Determinations Unit, Internal Revenue Service—Cincinnati

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.” He told Committee staff that political considerations never impacted his work:

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.²⁰

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.²¹

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.²²

¹⁹ *Id.* at 149.

²⁰ House Committee on Oversight and Government Reform, Interview of Screening Group Manager, Determinations Unit, Internal Revenue Service, at 139 (June 6, 2013).

²¹ *Id.* at 140.

²² *Id.* at 141.

- 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.²³

3. **Determinations Specialist I, Determinations Unit, Internal Revenue Service—Cincinnati**

The first Determinations Specialist in Cincinnati assigned to coordinate and review political advocacy cases from April 2010 through October 2010 explained that she had no political party affiliation and was not aware of any political bias in the Cincinnati office:

- 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.²⁴

4. **Determinations Specialist II, Determinations Unit, Internal Revenue Service—Cincinnati**

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: 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.²⁵

²³ *Id.* at 135-36.

²⁴ House Oversight and Government Reform, Interview of Determinations Specialist I, Determinations Unit, Internal Revenue Service, at 155 (May 31, 2013).

²⁵ House Committee on Oversight and Government Reform, Interview of Determinations Specialist II, Determinations Unit, Internal Revenue Service, at 78 (June 13, 2013).

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.²⁶

Q: Did you have any political motivations behind consolidating Tea Party applications for review under one group?
A: No.²⁷

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.²⁸

5. Determinations Specialist III, Determinations Unit, Internal Revenue Service—Cincinnati

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 against the views of the Tea Party movement, and no knowledge of political motivation or White House involvement:

²⁶ *Id.* at 79.

²⁷ *Id.* at 73.

²⁸ *Id.* at 73-74.

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.²⁹

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.³⁰

Q: 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.³¹

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?

²⁹ House Committee on Oversight and Government Reform, Interview of Determinations Specialist III, Exempt Organizations Determinations Unit, Internal Revenue Service, at 130 (June 19, 2013).

³⁰ *Id.* at 133.

³¹ *Id.* at 126.

A: I do not have any information.³²

6. Group Manager I, Determinations Unit, Internal Revenue Service—
Cincinnati

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 has no political affiliation, that he was not aware of any attempts by the White House to influence how the IRS treated cases, and described the IRS as an apolitical agency with no biases or political motivations in its handling of Tea Party cases:

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.³³

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.³⁴

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.³⁵

³² *Id.* at 127.

³³ House Committee on Oversight and Government Reform, Interview of Group Manager I, Determinations Unit, Internal Revenue Service, at 190 (June 4, 2013).

³⁴ *Id.* at 128.

³⁵ *Id.* at 191.

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.³⁶

7. Group Manager II, Determinations Unit, Internal Revenue Service—
Cincinnati

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: 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 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 [who] 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.³⁷

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.

³⁶ *Id.*

³⁷ House Committee on Oversight and Government Reform, Interview of Group Manager II, Determinations Unit, Internal Revenue Service, at 61-62 (June 12, 2013).

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.³⁸

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.³⁹

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.⁴⁰

³⁸ *Id.* at 71.

³⁹ *Id.* at 60.

⁴⁰ *Id.* at 62.

**8. Program Manager, Determinations Unit, Internal Revenue Service—
Cincinnati**

The head of the Exempt Organizations Determinations Unit in Cincinnati who oversaw all of the employees in the Cincinnati office stated that she had no political party affiliation and she was not aware of any White House involvement or political motivation in the screening of applicants for tax-exempt status:

- 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?
- 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.⁴¹

Q: [W]ere 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 with in EO Technical against conservative viewpoints?

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.⁴²

9. **Tax Law Specialist I, Technical Unit, Internal Revenue Service—
Washington D.C.**

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

⁴¹ House Committee on Oversight and Government Reform, Interview of Program Manager, Determinations Unit, Internal Revenue Service, at 146-48 (June 28, 2013).

⁴² *Id.* at 145-46.

technical group in Washington that handled political advocacy and was aware of no White House involvement or political motivation in the screening of applicants for tax-exempt status:

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.

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.⁴³

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.

⁴³ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist I, Technical Unit, Internal Revenue Service, at 58-59 (July 10, 2013).

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

A: No.⁴⁴

10. **Tax Law Specialist II, Technical Unit, Internal Revenue Service—
Washington, D.C.**

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 as a Democrat 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: 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.⁴⁵

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.⁴⁶

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,

⁴⁴ *Id.* at 58.

⁴⁵ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist II, Technical Unit, Internal Revenue Service, at 146 (June 14, 2013).

⁴⁶ *Id.* at 147-48.

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?

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.⁴⁷

**11. Tax Law Specialist III, Technical Unit, Internal Revenue Service—
Washington, D.C.**

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 motivation in the screening of tax-exempt applications:

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?

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.

⁴⁷ *Id.* at 143.

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.⁴⁸

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.⁴⁹

Q: [W]ere 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.⁵⁰

⁴⁸ House Committee on Oversight and Government Reform, Interview of Tax Law Specialist III, Technical Unit, Internal Revenue Service, at 125-27 (July 2, 2013).

⁴⁹ *Id.* at 127.

⁵⁰ *Id.* at 125.

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.⁵¹

**12. Tax Law Specialist IV, Technical Unit, Internal Revenue Service—
Washington, D.C.**

A fourth tax law specialist in the Exempt Organizations Technical Unit, who has no political affiliation and was tasked with reviewing Tax Law Specialist II's work, explained to the Committee that she was unaware of any political bias against conservative organizations in the EO Technical Unit and that no one from outside the IRS or in IRS executive leadership influenced EO Technical's work on these cases:

Q: Now, were any of your actions regarding these advocacy cases motivated by your political views?

A: No.

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: 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 of any of that.

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

A: No.

Q: Now, based on your experience working at the IRS, did you see any evidence that the decision to have EO Technical or the Office of Chief Counsel involved in the

⁵¹ *Id.* at 129-30.

development and determination of advocacy cases was based on an attempt to, quote, "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 coordinated review of advocacy cases?

A: No.

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

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 that the handling of these advocacy cases was influenced at all by the fact that an election would take place in November 2010 or November 2012?

A: No.

Q: Have you seen any evidence that any other IRS employee who was involved in the review of the advocacy cases used their position at the IRS in an attempt to influence the outcome of the elections in November 2010 or November 2012?

A: No.⁵²

13. Group Manager, Technical Unit, Internal Revenue Service—Washington D.C.

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 had no knowledge of any White House involvement or political motivation regarding the screening of tax-exempt applications:

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.

⁵² House Committee on Oversight and Government Reform, Interview of Tax Law Specialist IV, Technical Unit, Internal Revenue Service, at 148-50 (July 31, 2013).

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.⁵³

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.⁵⁴

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.⁵⁵

⁵³ House Committee on Oversight and Government Reform, Interview of Exempt Organizations Technical Unit Group Manager, Technical Unit, Internal Revenue Service, at 132-33 (June 21, 2013).

⁵⁴ *Id.* at 130.

⁵⁵ *Id.* at 131-32.

14. Manager I, Technical Unit, Internal Revenue Service—Washington, DC

A group manager in the Exempt Organizations Technical Unit, who served as the acting manager of the Technical Unit in 2010 and identified himself as a Democrat, explained to Committee staff that he has no bias against Tea Party or conservative groups, is not aware of any bias in the Technical Unit, and had no knowledge of any White House involvement in the handling of these cases:

- Q: So I want to ask you about your impressions of this process in your capacity as the acting director and then later as—acting manager, excuse me, and then later when you returned to your original post. Were any of your actions regarding these Tea Party cases motivated by your personal political views?
- A: No, they were not.
- Q: Were any of your actions regarding these cases motivated by your opinions about the political views of the Tea Party?
- A: No, they were not.
- Q: Did anyone else within the IRS ever tell you that their actions regarding the Tea Party cases were motivated by their personal political views?
- A: No, they were not.
- Q: Or their views of the Tea Party?
- A: No.⁵⁶

- Q: Are you aware of any political bias by employees in the EO Technical office against conservative views?
- A: No, I am not.
- Q: Now, based on your experience, both as the acting manager of the EO Technical unit and subsequent, did you see any evidence that the decision to have EO Technical involved in the development and determination of the Tea Party cases was based on an attempt to target President Obama's political enemies?
- A: No, I did not see any evidence of that.⁵⁷

- Q: Do you have any reason to believe that the White House directed the screening, consolidation or coordinated review of advocacy cases?
- A: I have no reason to believe the White House did that.
- Q: Did you ever have contact with anyone in the White House about these Tea Party cases?
- A: I did not have contact with anyone in the White House.

⁵⁶ House Committee on Oversight and Government Reform, Interview of Manager I, Technical Unit, Internal Revenue Service, at 65-66 (July 16, 2013).

⁵⁷ *Id.* at 66.

- Q: Did anyone ever tell you that they had contact with anyone from the White House about these Tea Party cases?
- A: No one ever told me they had contact with the White House.
- Q: Do you have any reason to believe that the handling of Tea Party cases was influenced by a desire to shape the results of the November 2010 election?
- A: I have no reason to believe that.
- Q: Or the November 2012 election?
- A: I have no reason to believe that.⁵⁸

15. Manager II, Technical Unit, Internal Revenue Service—Washington, D.C.

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 had no knowledge of any White House involvement or political bias in the screening of tax-exempt applications:

- Q: Based on your experience working at the IRS, did you see any evidence of a decision to have EO Technical involved in [the] 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.
- 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.

⁵⁸ *Id.* at 67.

Q: Are you aware of any outside influence, meaning anyone outside 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 Tea Party cases should be reviewed to EO Determinations?

A: No.⁵⁹

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.⁶⁰

Q: [H]ave 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.⁶¹

⁵⁹ House Committee on Oversight and Government Reform, Interview of Manager II, Technical Unit, Internal Revenue Service, at 158-59 (July 11, 2013).

⁶⁰ *Id.* at 152-53.

16. Director of Rulings and Agreements, and Director of Employee Plans Division, Internal Revenue Service—Washington, D.C.

The Director of the Employee Plans Division, who formerly served as the Director of Rulings and Agreements in the Exempt Organization's Division from 2007 to 2010, told Committee staff that he was registered to vote as a Democrat, but that his actions were not motivated by his political views, and that he had no knowledge of any political bias in the Exempt Organizations Division or White House involvement in these cases:

- Q: Were any of your actions regarding these cases motivated by your political views?
A: No.
Q: Were any of your actions regarding these cases motivated by your opinions about the political views of the Tea Party?
A: No.
Q: Did anyone at the IRS ever tell that you their actions regarding these cases were motivated by their political views?
A: No.
Q: 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 Determinations Unit in Cincinnati against conservative views?
A: No.
Q: Are you aware of any political bias by employees of the EO Technical Unit in Washington against conservative views?
A: I am not.
Q: Are you aware of any political bias by employees within the IRS Office of Chief Counsel against Tea Party groups?
A: No.
Q: Are you aware of any political bias by Lois Lerner against conservative views?
A: No.
Q: Any bias by Ms. Lerner against the political views of the Tea Party?
A: No.
Q: Are you aware of any political bias by any of the IRS employees under your supervision as Director of Rulings and Agreements against the Tea Party?
A: No.
Q: How about Lois Lerner's advisors? Are you aware of any bias by Ms. Lerner's technical advisors, her staff, against the Tea Party or conservative groups?
A: No.⁶²

⁶¹ *Id.* at 157-58.

⁶² House Committee on Oversight and Government Reform, Interview of Director of Employee Plans Division and Employee Plans Division, Internal Revenue Service, at 109-10 (Aug. 21, 2013).

Q: Based on your experience as the Director of Rulings and Agreements, 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 the President's political enemies?

A: No.

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

A: No.

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

A: No.

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

A: No.⁶³

17. Director of Rulings and Agreements, and Exempt Organizations Technical Unit Manager—Washington D.C.

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, explained that she was unaware of the screening criteria until the summer of 2011, more than a year after they were developed. She then worked with the management of Exempt Organizations and the Cincinnati office to change the criteria. She told the Committee that she had no knowledge of any White House involvement or political motivation in the handling of Tea Party cases:

Q: 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?

⁶³ *Id.* at 111.

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.⁶⁴

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.⁶⁵

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.⁶⁶

⁶⁴ House Committee on Oversight and Government Reform, Interview of Director, Rulings and Agreements, and Exempt Organizations Technical Unit Manager, at 138-39 (May 21, 2013).

⁶⁵ *Id.* at 67.

⁶⁶ *Id.* at 144-45.

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.

Q: Is it your understanding that despite use of the this [sic] 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.⁶⁷

18. Technical Advisor to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service—Washington, D.C.

The Technical Advisor to the Division Commissioner of Tax Exempt and Government Entities, who explained that he was a registered Democrat at the time of his interview, told the Committee that his actions were not motivated by political bias, that he was unaware of any political bias in his organization, and that he had no contact with the White House.

Q: Throughout your involvement with the review and development of political advocacy cases and assistance provided to EO Determinations, were any of your actions regarding these cases motivated by political views?

A: No.

⁶⁷ *Id.* at 146-47.

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

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 their actions regarding the advocacy cases were motivated by their opinions about the political views of the Tea Party movement?

A: No.

Q: Are you aware of any political bias by employees in any of the offices in Washington, D.C., within Exempt Organizations against conservative views?

A: No, to my organization there is—to my knowledge there is none.

Q: And what about in the Cincinnati office?

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

Q: Based on your experience working at the IRS since 2007, did you see any evidence that the decision to have EO Technical and later Rulings and Agreements and the Office of Chief Counsel involved in the review and development of advocacy cases was based on an attempt to, quote, "target President Obama's political enemies"?

A: No.

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

A: No.

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

A: No.⁶⁸

Q: Did you ever have any contact with anyone in the Treasury Department regarding the handling of these advocacy cases?

A: No.

Q: Did anyone ever tell you that they had contact with anyone from the White House or the Treasury Department about these advocacy cases?

A: No, not that I recall.⁶⁹

⁶⁸ House Committee on Oversight and Government Reform, Interview of Technical Advisory to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service, at 148-50 (July 23, 2013).

⁶⁹ *Id.* at 150.

19. **Senior Technical Advisor I to the Director, Exempt Organizations, Internal Revenue Service—Washington, D.C.**

The Senior Technical Advisor to Lois Lerner, who had been in her position since 2008, told the Committee that she has no political affiliation. She stated that she had no reason to believe that Ms. Lerner or any other IRS employees' actions related to these cases were motivated by political bias or that there was any White House involvement in these cases:

Q: Were any of your actions regarding the advocacy or Tea Party cases motivated by your personal political views?

A: No.

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: By their opinions about the political views of the Tea Party?

A: No.

Q: Do you have any reason to believe that Lois Lerner's actions related to the advocacy or Tea Party cases was motivated by bias against conservative views?

A: No.⁷⁰

Q: Did you see any evidence that any decision related to these advocacy cases was based on an 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, and coordinated review of these cases?

A: No.

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

A: No.

Q: Did anyone ever tell you that they got direction from anyone in the White House about these cases?

A: No.

Q: Did anyone in the Treasury Department ever give you any direction or instruction regarding these advocacy cases?

A: No.

Q: Did anyone ever tell you that someone in the Treasury Department had given them direction or instructions regarding these advocacy cases?

⁷⁰ House Committee on Oversight and Government Reform, Interview of Senior Technical Advisor to the Director, Exempt Organizations, Internal Revenue Service, at 46-47 (Oct. 29, 2013).

A: No.⁷¹

**20. Senior Technical Advisor II to the Director of Exempt Organizations,
Internal Revenue Service—Washington, D.C.**

A self-described Democrat who served as a senior technical advisor to Ms. Lerner beginning in 2011 told the Committee that she was unaware of any bias in the Exempt Organizations Division against conservative organizations, that Ms. Lerner was not biased towards conservative groups, and that the White House did not direct or coordinate the IRS's treatment of advocacy cases:

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

A: I did not.

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

A: They did not.⁷²

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

A: I do not.

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

A: I did not.

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

A: They did not.⁷³

Q: [W]ere any of your actions regarding the advocacy cases motivated by your political views?

A: No.

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

A: No.

⁷¹ *Id.* at 47-48.

⁷² House Committee on Oversight and Government Reform, Interview of Senior Technical Advisor II to the Director of Exempt Organizations, Internal Revenue Service, at 156 (Sept. 5, 2013).

⁷³ *Id.* at 156.

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.
Q: Are you aware of any political bias by Exempt Organization employees against conservative views?
A: I am not.
Q: Are you aware of any political bias by anyone in the Office of IRS Chief Counsel against conservative views?
A: I am not.
Q: Based on your experience working at the IRS, did you see any evidence that the decision to have Exempt Organizations involved in the development and determination of advocacy cases was based on an attempt to "target the President's political enemies?"
A: I did not.⁷⁴

Q: Did Lois Lerner ever say anything to you that would cause you to believe that she was politically biased against conservative views?
A: No.
Q: Did Ms. Lerner ever say anything to you that would cause you to believe that she was politically biased against the views of the Tea Party?
A: No.
Q: Based on your experience at working with the IRS, did you see any evidence that Lois Lerner permitted her personal political views to impact her work?
A: No.
Q: Did Ms. Lerner discuss her personal political views with you at work?
A: I don't remember a conversation about them.
Q: Did you hear Ms. Lerner discussing her personal political views with other IRS employees?
A: No.
Q: Would it be fair to say that Ms. Lerner kept her personal political views out of the workplace as far as you could tell?
A: Yes.⁷⁵

⁷⁴ *Id.* at 155-56.

⁷⁵ *Id.* at 161-62.

21. **Former Senior Technical Advisor to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service—Washington, D.C.**

The former Senior Technical Advisor to the Commissioner of Tax Exempt and Government Entities, who served in that position from 2011 to 2013, is a registered Independent. When IRS leadership learned about the allegations regarding the advocacy cases, they tasked the former Senior Technical Advisor with conducting an internal review. She told the Committee that she saw no evidence of White House involvement, political motivation, or “invidious intent.” She described the individuals doing the internal review, their process, and their findings:

So we were inside the IRS. We’ve worked there for a long time. I care deeply about the IRS mission. I believe in our responsibility to be fair and evenhanded in our treatment of taxpayers. It’s my operating assumption that, of course, we would be. Some of the things that people fear would be crimes. You know, if the White House were to call somebody in the IRS and say, you know, treat this person badly or treat this person well, that’s a crime. That’s a Federal crime. That’s got to be reported as a crime. ... We kind of had the perspective and had the whole story and did think that things had happened that shouldn’t have happened, but did think that people didn’t do it with invidious intent, that we genuinely had tried to turn it around and get it on the right track, that we had TIGTA coming in to do a more comprehensive look and we were planning to cooperate with that.⁷⁶

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

A: No.

Q: Did you ever receive direction from anyone in the White House about the advocacy cases?

A: No.

Q: Did anyone ever tell you that they had received direction from the White House about the advocacy cases?

A: No.⁷⁷

Q: [W]ere any of your actions as senior technical advisor to the Commissioner of TEGE motivated by your political views?

A: No.

⁷⁶ House Committee on Oversight and Government Reform, Interview of Former Senior Technical Advisor to the Division Commissioner, Tax Exempt Government Entities, Internal Revenue Service, at 192-93 (Oct. 8, 2013).

⁷⁷ *Id.* at 42.

Q: Were any of your actions regarding the advocacy cases motivated by your political views?

A: No.⁷⁸

Q: Are you aware of any political bias by Exempt Organization employees against conservative views?

A: No.

Q: Have you seen any evidence that Ms. Lerner used her position within the IRS to target Tea Party groups?

A: No.

Q: Have you seen any evidence that Ms. Lerner acted in a biased manner against Tea Party organizations or other conservative groups?

A: No.⁷⁹

22. Counsel I, IRS Office of Chief Counsel—Washington, D.C.

An attorney in the IRS Office of Chief Counsel, who identified herself as someone who votes in Democratic primaries, performed the legal review for one applicant whose views were affiliated with the Tea Party. She told the Committee that she had no knowledge of White House involvement or political motivation. She also described another instance when she performed a similar legal review on an applicant for 501(c)(4) status that trained women to become Democratic candidates for election, and in that instance she recommended denial of that applicant:

Q: Based on your experience working at the IRS, did you see any evidence the decision to have the Office of Chief Counsel involved in the development and determination of advocacy cases was based on an attempt to target the President's political enemies?

A: No.

Q: Do you have any reason to believe that the White House was involved at all in the review of advocacy cases?

A: No.

Q: Did you have any contact with anyone in the White House concerning these advocacy cases?

A: No.

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

A: No.

⁷⁸ *Id.* at 40.

⁷⁹ *Id.* at 41.

Q: Do you have any reason to believe that the handling of the advocacy case you reviewed in June 2011 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 any advocacy 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 the Office of Chief Counsel for review and development?

A: No.⁸⁰

Q: [Y]ou had reviewed a 501(c)(4) application of a progressive organization; is that correct?

A: Yes, I mentioned that I had reviewed a 501(c)(4) application that had to do with political advocacy but not political campaign intervention specifically.

Q: Can you describe what that review entailed?

A: Yes. It was a review of an application from a (c)(4) that was going to be training women to become candidates in a particular political party.

Q: What political party?

A: The Democratic party.⁸¹

Q: [D]id you state that the ultimate outcome was a recommendation for denial?

A: Yes, that was our recommendation.⁸²

Q: Chief Counsel's Office in this progressive group case in 2010 took approximately maybe a little over 7 months to conduct its review; is that about right?

A: That's about right.

Q: And about how long did you take, or Chief Counsel's office take to conduct its review in 2011 of the conservative (c)(4) case?

A: Just from June to August.

Q: So less time?

⁸⁰ House Committee on Oversight and Government Reform, Interview of Counsel I, IRS Office of Chief Counsel, at 127-28 (Aug. 9, 2013).

⁸¹ *Id.* at 60-61.

⁸² *Id.* at 66.

A: Much less time.
Q: Did you use the same level of scrutiny when reviewing the progressive group case in May 2010 that you used when reviewing the 501(c)(4) application in 2011?
A: Yes.⁸³

Q: So, in your review of the progressive group case in May 2010, you used a private benefit analysis, correct?
A: Correct.
Q: Did you utilize a private benefit analysis in your review of the 501(c)(4) application in June 2011?
A: No.
Q: Why did you decide not to use a private benefit analysis in the June 2011 review of the 501(c)(4) application?
A: It was sort of the other way around. In the progressive case in 2010, we first considered political campaign intervention because there's more—there are revenue rulings on point, and we decided it did not apply because there was no specific election in which the organization was intervening. It was just training candidates for some future election yet to be named. So, it was more the other way around. But what they were doing seemed political, and it seemed to be giving a sort of benefit to a political party, so we went to the private benefit analysis.⁸⁴

23. Counsel II, IRS Office of Chief Counsel—Washington, D.C.

Another attorney in the IRS Office of Chief Counsel, who identified himself as a Democrat, performed the legal review on a second Tea Party-affiliated application and provided some legal advice regarding the IRS's proposed guidesheet on the topic of 501(c)(4) applications. He told the Committee he was aware of no White House involvement or political motivation. He explained that he previously reviewed a 501(c)(4) application for a progressive entity and recommended that it be denied due to its political activity:

Q: Were any of your actions regarding the Tea Party or advocacy case that you reviewed or your work on the guidesheet motivated by your political views?
A: Not at all.
Q: Were any of your actions regarding the Tea Party cases that you reviewed or the guidesheet 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: Not at all.

⁸³ *Id.* at 68-69.

⁸⁴ *Id.* at 70-71.

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.

Q: Are you aware of any political bias by employees in the Office of Chief Counsel against conservative views?

A: No.⁸⁵

Q: Did you see any evidence that the decision for you to review the Tea Party application in 2011 was based on an 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 coordinated review of advocacy cases?

A: I have no knowledge one way or the other.

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

A: I never had any contact with anyone in the White House.⁸⁶

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

A: No.

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

A: No.

Q: Did 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 2010?

A: No.

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

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 the Office of Chief Counsel for review and development?

A: No.⁸⁷

⁸⁵ House Committee on Oversight and Government Reform, Interview of Counsel II, IRS Office of Chief Counsel, at 139-40 (July 26, 2013).

⁸⁶ *Id.* at 141.

⁸⁷ *Id.* at 142.

Q: [W]as the case you received in June or July of 2011, was it any different than any other 501(c)(4) cases with political activity you have seen in the past?

A: Yes.

Q: How was it different?

A: It involved a conservative entity. I had previously, in 2010, had a (c)(4) application that very clearly was for a progressive entity.

Q: And what happened to that application, progressive application?

A: That application, we recommended that it be denied, and it was denied.⁸⁸

Q: And was the way that you handled that case in 2010 similar or different to the way you handled the case in—the Tea Party case in 2011?

A: I failed in 2011 to consider private benefit in the Tea Party case. I probably should have considered it.⁸⁹

Q: What impact would having considered private benefit have had in your review of the Tea Party case?

A: It would have delayed processing of the case because it would have required additional thinking to determine whether that case was directly benefitting one or maybe more particular candidates or particular parties as opposed to a more generic and varied agenda that was involved with political campaign activity.

Q: And this analysis would potentially have been reason for you to recommend denial, but it would not have been a reason to recommend approval. Is that accurate?

A: If the analysis were to hold up—and it is a novel analysis—it would be a ground for denial.⁹⁰

24. Senior Counsel, IRS Office of Chief Counsel—Washington D.C.

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 motivation in the screening of applicants for tax exempt status:

⁸⁸ *Id.* at 41-42.

⁸⁹ *Id.* at 43.

⁹⁰ *Id.* at 51-52.

- Q: Do you have any reason to believe that anyone in the IRS Chief Counsel's Office's conduct with respect to the advocacy cases was affected by their—any personal political views that they may have?
- A: No, I am not.
- Q: Based on your experience working with the IRS, do you see any evidence that the decision to have IRS Chief Counsel involved in providing guidance to the EO function related to the advocacy cases was based on an attempt to target the President's political enemies?
- A: No, I have no knowledge of that.
- Q: Did anyone ever contact you—did anyone in the White House ever contact you about these advocacy cases?
- A: No. I have never been contacted by anybody in the White House.⁹¹

- Q: Are you aware of whether there was any outside influence—meaning outside of the IRS—in the decision to send the advocacy cases to IRS Chief Counsel for review?
- A: No. I simply don't know why the cases were sent other than they were sending us two cases. So I don't know any—I have no idea. I don't know why they were sent.
- Q: And you said that that was—
- A: But I'm not aware of anything along—of them being selected for the reason you described. The way it was presented to us was, here are two cases among the 100 we have.
- Q: And you said before that that was not an uncommon practice?
- A: No.⁹²

- Q: So I want to ask, related to your work on the, you know, on these so-called advocacy cases, were any of your actions regarding these advocacy cases motivated by your political views?
- A: No.
- 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 tell you that their actions regarding the advocacy cases were motivated by their political views?
- A: No.
- Q: By their opinions about the political views of the Tea Party?

⁹¹ House Committee on Oversight and Government Reform, Interview of Senior Counsel, IRS Office of Chief Counsel, at 78-79 (July 12, 2013).

⁹² *Id.* at 79-80.

A: No.⁹³

25. Deputy Division Counsel and Associate Chief Counsel, IRS Office of Chief Counsel—Washington, D.C.

The Deputy Division Counsel, a self-identified Republican who supervised the attorneys providing technical assistance on the advocacy cases, told the Committee that she had no knowledge of any White House involvement or political bias either by the attorneys she supervised or Ms. Lerner:

Q: Now, were any of your actions regarding these cases motivated by your political views?

A: None at all.

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

A: None.

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

A: None.

Q: By their opinions about the political views of the Tea Party?

A: No.

Q: You supervise several attorneys who worked more closely with these cases. Do you have any reason to believe that their actions related to these advocacy cases were motivated by any political views or bias against the Tea Party?

A: Not at all.

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

A: No.

Q: Are you aware of any political bias by employees within the IRS Office of Chief Counsel against Tea Party groups?

A: No.⁹⁴

Q: You also work very closely with Ms. Lerner on creating or editing guidance and other issues related to this investigation. Are you aware of any political bias by Ms. Lerner against Tea Party groups?

A: No.

Q: Are aware of any political bias by Ms. Lerner against conservative views?

A: No.

⁹³ *Id.* at 77.

⁹⁴ House Committee on Oversight and Government Reform, Interview of Deputy Division Counsel and Associate Chief Counsel, IRS Office of Chief Counsel, at 196-97 (Aug. 23, 2013).

- Q: Based on your experience working at the IRS, did you see any evidence that the decision to have the Office of Chief Counsel involved in the review of these applications or the creation of guidance being based on an attempt to, quote, "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 coordinated review of these cases?
- A: No.
- Q: Did you ever have contact with anyone in the White House about these cases?
- A: No.
- Q: About the guidance?
- A: No.
- Q: Did anyone ever tell you that they had contact with anyone from the White House about these cases or about the guidance?
- A: No.
- Q: Do you have any reason to believe that the handling of these cases was influenced by the fact that there was an election in November 2010?
- A: No.
- Q: November 2012?
- A: No.⁹⁵

26. Division Counsel and Associate Chief Counsel, IRS Office of Chief Counsel—Washington, D.C.

The Division Counsel and Associate Chief Counsel, a self-described Democrat who worked on the process of clearing out the backlog of cases, told the Committee that she is unaware of any political bias against conservative views or organizations in the IRS:

- Q: Were any of your actions regarding the advocacy cases or the review of draft guidance from the EO function motivated by your political views?
- A: No, they were not.
- Q: Were any of your actions regarding these cases or the draft guidance motivated by your opinions about the political views of the Tea Party?
- A: No, they were not.
- Q: Did anyone at the IRS ever tell you that their actions regarding these advocacy cases or any draft guide sheet was motivated by their political views?
- A: No, they did not.
- Q: By their opinions about the political views of the Tea Party?
- A: No, they did not.
- Q: Are you aware of any political bias by employees in the EO function against conservative views?
- A: I'm not aware of any political bias against conservative views.
- Q: Any political bias against the Tea Party?

⁹⁵ *Id.* at 197-198.

A: I'm not aware of any political bias against the Tea Party.
Q: Are you aware of any political bias by employees within the IRS Office of Chief Counsel against Tea Party or conservative groups?
A: No, I'm not.⁹⁶

Q: Based on your experience working at the IRS, do you see any evidence that the work of attorneys within the Office of Chief Counsel related to the advocacy cases or the guide sheet produced was based on an attempt to target the President's political enemies?
A: Certainly not.
Q: Do you have any reason to believe that the White House directed the screening, consolidation, or coordinated review of advocacy cases?
A: No, I do not.
Q: Do you have any reason to believe that the White House directed any delay in processing advocacy cases or any delay in reviewing a guide sheet related to these advocacy cases?
A: No.⁹⁷

27. Chief Counsel, IRS Office of Chief Counsel—Washington, D.C.

William Wilkins was appointed by President Obama to be the Chief Counsel of the IRS in 2010, and was the only Obama Administration appointee in the IRS from 2010 to 2013. Mr. Wilkins was not involved in the legal review of the two Tea Party-affiliated applicants performed by his subordinates. He told the Committee that he never acted out of political bias towards conservative groups, and that he had no knowledge of any White House involvement or political motivation in the screening of tax-exempt applications:

Q: Have any of your actions as IRS Chief Counsel been motivated by your political views?
A: No.
Q: Have you taken any action as IRS Chief Counsel concerning the advocacy cases motivated by your political views?
A: No.⁹⁸

⁹⁶ House Committee on Oversight and Government Reform, Interview of Division Counsel and Associate Chief Counsel, IRS Office of Chief Counsel, at 156-57 (Aug. 29, 2013).

⁹⁷ *Id.* at 158.

⁹⁸ House Committee on Oversight and Government Reform, Interview of Chief Counsel, IRS Office of Chief Counsel, at 44 (Nov. 6 2013)

Q: Are you aware of any political bias by any IRS Office of Chief Counsel employees against conservative views?
A: No. IRS is a very apolitical workplace.
Q: Have you seen any evidence that Lois Lerner used her position within the IRS to target Tea Party groups?
A: I have not seen that.
Q: Have you seen any evidence that Lois Lerner acted in a biased manner against Tea Party organizations or other conservative groups?
A: No.⁹⁹

Q: Do you have any reason to believe that the White House directed the screening, consolidation, or coordinated review of advocacy cases?
A: No.
Q: Did you ever receive direction from anyone in the White House about the advocacy cases?
A: No.
Q: Did anyone ever tell you that they had received direction from the White House about the advocacy cases?
A: No.¹⁰⁰

Q: Has former Commissioner Shulman ever directed you to target Tea Party organizations or subject Tea Party organizations to a higher level of scrutiny than other applicants?
A: No.
Q: Has former Commissioner Miller ever directed you to target Tea Party organizations or subject Tea Party organizations to a higher level of scrutiny than other applicants?
A: No.
Q: Has anyone at the IRS ever directed you to target Tea Party organizations or subject Tea Party organizations to a higher level of scrutiny than other applicants?
A: No.
Q: Prior to the publication of the TIGTA report, had you ever communicated with anyone from the Treasury Department, outside of the IRS, about the advocacy cases?
A: No.
Q: Have you ever received direction from someone in the Treasury Department, outside of the IRS, about actions that should be taken concerning the advocacy cases?

⁹⁹ *Id.* at 45.

¹⁰⁰ *Id.* at 46.

A: No.¹⁰¹

28. Commissioner of the Tax-Exempt and Government Entities Division, until December 2010, Internal Revenue Service—Washington, D.C.

The Commissioner of the Tax Exempt and Government Entities Division until December 2010 stated that she was not aware of the Tea Party group of applications while she was the Division Commissioner.¹⁰² She told the Committee that she had no reason to believe that the White House was involved in the screening of tax-exempt applications or that the screening was politically motivated:

Q: In your tenure at the IRS, has anyone ever asked to you target or hinder the President's political enemies?

A: No, sir, never.

Q: In your tenure at the IRS, have you ever used your position to help the President win reelection?

A: No, sir.

Q: To target or hinder the President's political enemies?

A: No, sir.

Q: At any time in your, I think you said, 31 years of service at the IRS, have you treated organizations differently because of their political views?

A: Not to my knowledge, and I certainly hope not.

Q: Now, with respect to your time functioning as the Commissioner of TEGE, were any of your actions during that tenure between, I think you said, mid-2009 or December 2010 motivated by your political views?

A: Not at all.

Q: Were any of your actions during your tenure as the functioning Commissioner of TEGE or any of your actions regarding the so-called advocacy or Tea Party cases motivated by your political beliefs?

A: I would like to clarify that I've never acted based on any personal beliefs, political or otherwise.¹⁰³

Q: Did anyone in the White House ever directly or indirectly instruct you to treat Tea Party organizations differently than other tax-exempt—or other applicants with tax-exempt status?

¹⁰¹ *Id.* at 48.

¹⁰² House Committee on Oversight and Government Reform, Interview of Commissioner of the Tax-Exempt and Government Entities Division, until December 2010, Internal Revenue Service, at 64 (Sept. 23, 2013).

¹⁰³ *Id.* at 62-63.

A: I don't recall ever having any conversation with the White House at any time about cases.

Q: Now, based on your personal knowledge, do you have any reason to believe that the White House directed the screening, consolidation or coordinated review of the group of cases that are now under inquiry by this committee?

A: I don't know of any conversation about any actual cases.

Q: Did anyone ever tell you that the White House directed their activities related to these cases?

A: Nobody told me that.¹⁰⁴

Q: Now, did anyone at the IRS ever tell you that their actions regarding these cases that are subject to inquiry of the committee were motivated by their political views?

A: Nothing that I heard, no.

Q: By their opinions about the political views of the Tea Party?

A: No, sir.¹⁰⁵

29. Commissioner of the Tax Exempt and Government Entities Division, December 2010–2013, Internal Revenue Service—Washington D.C.

The Commissioner of the Tax Exempt and Government Entities Division of the IRS from December of 2010 until 2013, described himself as a Democrat who had not engaged in political activity since he joined the IRS. He told the Committee that he had no knowledge of any White House involvement or political motivation regarding the screening of tax-exempt applicants:

Q: Are you aware of any political bias by Exempt Organization employees against conservative views?

A: No, I'm not.

Q: Have you seen any evidence that Lois Lerner used her position within the IRS to target Tea Party groups?

A: No.

Q: Have you seen any evidence that Lois Lerner acted in a biased manner against Tea Party organizations or other conservative groups?

A: No.

Q: Based on your experience working at the IRS, did you see any evidence of an attempt to, quote, "target the President's political enemies"?

A: No.

Q: Do you have any reason to believe that the White House directed the screening, consolidated or coordinated review of (c)(3) and (c)(4) applicants with indicators of political activity?

¹⁰⁴ *Id.* at 69.

¹⁰⁵ *Id.* at 64-65.

A: No.¹⁰⁶

Q: Has anyone from the Treasury Department outside of IRS ever directed you to target Tea Party organizations or subject Tea Party organizations to a higher level of scrutiny than other applicants?

A: No.

Q: Have you ever directed anyone to target Tea Party organizations or subject Tea Party organizations to a higher level of scrutiny than other applicants?

A: No.¹⁰⁷

Q: Were any of your actions as Commissioner of TEGE motivated by your political views?

A: None.

Q: Were any of your actions regarding (c)(3) and (c)(4) applicants with indicators of political activity motivated by your political views?

A: No, none.¹⁰⁸

**30. Chief of Staff to the Commissioner, 2008-2012, Internal Revenue Service—
Washington, D.C.**

The Chief of Staff to the Commissioner of the IRS from 2008 to 2012 was a self-identified Democrat who had no role in the 501(c)(4) application review and approval process. He told the Committee that he had no knowledge of any White House involvement or political bias in the 501(c)(4) application review process:

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

A: No, I do not.

Q: Did you ever receive direction from anyone in the White House about the advocacy cases?

A: No, I did not.

Q: Did anyone ever tell you that they have received direction from the White House about the advocacy cases?

A: No.¹⁰⁹

¹⁰⁶ House Committee on Oversight and Government Reform, Interview of Commissioner of the Tax Exempt and Government Entities Division, December 2010–2013, Internal Revenue Service, at 50 (Sept. 25, 2013).

¹⁰⁷ *Id.* at 54.

¹⁰⁸ *Id.* at 49.

Q: Did you take any action as chief of staff for the IRS Commissioner or executive director of strategy of organizational development concerning the advocacy cases that was motivated by your political views?

A: No.

Q: Did you take any action as chief of staff for the IRS Commissioner or executive director of strategy of organizational development concerning the 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 recording the advocacy cases were motivated by their opinions about the political views of the Tea Party?

A: No.

Q: Are you aware of any IRS employee who has a political bias against conservative views that has impacted their work in any way?

A: Not that I recall.¹¹⁰

Q: Have you seen any evidence that Ms. Lerner used her position within the IRS to target Tea Party groups?

A: Again, no, I don't recall seeing anything.

Q: Have you seen any evidence that Ms. Lerner acted in a biased manner against Tea Party organizations or other conservative groups?

A: Again, no, I don't recall seeing anything.¹¹¹

31. Chief of Staff to the Commissioner, 2012-2013, Internal Revenue Service—
Washington, D.C.

The Chief of Staff to the Acting Commissioner from 2012 to 2013 is a registered Independent. She told the Committee she was not aware of the issues relating to Tea Party applications until February of 2012, at which point she helped to coordinate the IRS's internal response, which included being briefed on the findings of the former Senior Technical Advisor to the Division Commissioner's internal review.¹¹² She told the Committee that she saw no

¹⁰⁹ House Committee on Oversight and Government Reform, Interview of Former Chief of Staff, Internal Revenue Service, at 53 (Nov. 21, 2013).

¹¹⁰ *Id.* at 49-51.

¹¹¹ *Id.* at 52.

¹¹² House Committee on Oversight and Government Reform, Interview of Chief of Staff to the Commissioner, 2012-2013, Internal Revenue Service, at 39 (Oct. 22, 2013).

evidence of White House involvement or political motivation in the screening of tax-exempt applications:

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

A: No.

Q: Did anyone in the White House ever give you any direction or instruction regarding the processing of these advocacy cases?

A: No.

Q: Did anyone ever tell you that someone in the White House had given them direction or instruction regarding the processing of these advocacy cases?

A: No.

Q: Did anyone in the Treasury Department, separate and apart from the IRS, ever give you any direction or instruction regarding these advocacy cases?

A: No.

Q: Did anyone ever tell you that someone in the Treasury Department had given them directions or instructions regarding the processing of these advocacy cases?

A: No.¹¹³

Q: Were any of your actions related to these advocacy cases that we have been discussing motivated by your personal political views?

A: No.

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

A: No.¹¹⁴

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: By their opinions about the political views of the Tea Party?

A: No.

Q: Do you have any reason to believe that Lois Lerner's actions related to the advocacy or Tea Party cases were motivated by bias against conservative views?

A: No.

Q: Do you have any reason to believe that Mr. Miller's actions related to the advocacy of Tea Party cases was motivated by bias against conservative views?

A: No.

¹¹³ *Id.* at 45-46.

¹¹⁴ *Id.* at 43-44.

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 unit of the IRS against conservative views?

A: No.¹¹⁵

32. Commissioner, 2008-2012, Internal Revenue Service—Washington, D.C.

Douglas Shulman was appointed to be the Commissioner of the IRS by then-President George W. Bush in 2008, and he served in that position until his term expired in 2012. He told the Committee that he is registered as an Independent. Mr. Shulman had no role in the 501(c)(4) application review and approval process. Once concerns about the treatment of Tea Party applicants were brought to his attention in 2012, the Commissioner asked his Deputy Commissioner, Steven Miller, who had substantive experience as the former Commissioner of the Tax Exempt and Government Entities Division, to lead the IRS's internal efforts to address the concerns. He told the Committee that he was unaware of any attempt by the White House to use the IRS to target President Obama's political enemies:

Q: Based on your experience working at the IRS, have you seen evidence of an attempt to, quote, "target" the President's political enemies?

A: No.¹¹⁶

Q: Did you take any action as commissioner of the IRS concerning the advocacy cases that were motivated by your political views?

A: No.

Q: Did you take any action as commissioner of the IRS concerning the advocacy cases motivated by your opinions about the political views of the Tea Party?

A: No.

Q: Do you recall anyone at the IRS telling you that their actions regarding the advocacy cases were motivated by their political views?

A: No.¹¹⁷

Q: Are you aware of any outside influence, meaning outside of the IRS, on the IRS's treatment of the advocacy cases?

¹¹⁵ *Id.* at 44.

¹¹⁶ House Committee on Oversight and Government Reform, Interview of Commissioner, 2008-2012, Internal Revenue Service, at 60 (Dec. 4, 2013).

¹¹⁷ *Id.* at 57-58.

A: Not that I'm aware of.¹¹⁸

33. Deputy Commissioner for Services and Enforcement and Acting Commissioner—Washington, D.C.

In his role as the Deputy Commissioner for Services and Enforcement, Steven Miller was the career official who served as the Acting Commissioner of the IRS after Commissioner Shulman left in 2012. He oversaw the IRS's internal response to reports that inappropriate criteria were being used, which included an effort to eliminate the backlog of cases. He is a registered Democrat. He told the Committee that he saw no evidence of any White House involvement or political bias in the treatment of the Tea Party applicants:

Q: Did you, at any point in time, direct anyone in the IRS to target Tea Party or advocacy cases?

A: No.

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

A: No reason to believe that.

Q: Any reason to believe that the White House directed targeting of Tea Party groups?

A: No reason to believe that.

Q: Did anyone in the White House ever give you any direction or instruction regarding the screening consolidation or coordinated review of the advocacy cases?

A: No.

Q: Did anyone ever tell you that someone in the White House had ever given them any direction with respect to the advocacy cases?

A: No.¹¹⁹

Q: You stated earlier that you've never been a political appointee within the IRS?

A: Right.

Q: Were any of your actions regarding these advocacy cases motivated by your personal political views?

A: Absolutely not.

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

A: Absolutely not.¹²⁰

¹¹⁸ *Id.* at 61.

¹¹⁹ House Committee on Oversight and Government Reform, Interview of Deputy Commissioner for Services and Enforcement and Acting Commissioner, Internal Revenue Service, at 66-67 (Nov. 13, 2013).

¹²⁰ *Id.* at 64.

- 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: By their opinions about the political views of the Tea Party?
- A: No.
- Q: Do you have any reason to believe that Ms. Lerner's actions related to the advocacy or Tea Party cases were motivated by bias against conservative views?
- A: I have no reason to believe that.
- Q: Do you have any reason to believe that [the Commissioner of TEGE's] actions related to the advocacy or Tea Party cases were motivated by a bias against conservative views?
- A: I have no reason to believe that.
- Q: Do you have any reason to believe that Mr. Shulman's actions related to the advocacy or Tea Party cases were motivated by bias against conservative views?
- A: No reason to believe that.
- Q: Do you have any reason to believe that Mr. Wilkins, the chief counsel of the IRS, that his actions related to the advocacy cases or the guide sheet were motivated by bias against conservative views?
- A: No reason to believe that.
- Q: Are you aware of any political bias by employees in the Cincinnati office of the IRS against conservative views?
- A: I am not aware of any.
- Q: Are you aware of any political bias by employees of the EO Technical office against conservative views?
- A: I am not aware of that, either.
- Q: Are you aware of any political bias by employees in the IRS Office of Chief Counsel against conservative views?
- A: I'm not aware of any.
- Q: Based on your experience working at the IRS, did you see any evidence that the decisions made by IRS employees with respect to the advocacy or Tea Party cases was based on an attempt to target the President's political enemies?
- A: I do not believe that was the case. And based on my knowledge of, and my years of service, that's not the way the service operated.¹²¹

34. Attorney Advisor, Office of Tax Policy, Department of the Treasury—
Washington, D.C.

An Attorney Advisor in the Office of Tax Policy told the Committee that she was responsible for working with the IRS on regulations, guidance, and other matters of tax policy, but that she had no role in the IRS's 501(c)(4) application review process. She has served in this

¹²¹ *Id.* at 64-66.

role since 2010 and did not report any political affiliation. She told the Committee that she saw no evidence that Treasury regulations and guidance were impacted by political bias:

- Q: During your tenure in the Treasury Department, have you seen any evidence that any IRS official used the guidance process to adversely or disproportionately impact Tea Party groups?
- A: From a tax policy perspective, it's important for the tax laws to be ones that are fair to all similarly-situated taxpayers, and I don't know of any situations where that would not be the goal.
- Q: So you haven't seen any evidence from any Treasury Department officials—or that any Treasury Department officials used the guidance process to adversely affect Tea Party groups?
- A: In my experience, no.
- Q: Have you seen any evidence that anyone at the White House used the guidance process to adversely affect Tea Party groups?
- A: I don't have any such evidence, no.¹²²

- Q: Have any of your actions during your tenure at the Treasury Department been motivated by bias against the Tea Party?
- A: No. Not to my knowledge, no.
- Q: Did anyone at the Treasury Department ever tell you that their actions were motivated by bias against the Tea Party?
- A: I've never heard anyone say that, no.
- Q: During your tenure at the Treasury Department, did you see any evidence of a directive for the IRS to, quote, target the president's political enemies?
- A: To the best of my recollection, I've never seen any evidence of a directive to target anyone.¹²³

**35. Assistant Secretary for Tax Policy, Department of the Treasury—
Washington, D.C.**

Mark Mazur was appointed by President Obama to be the Assistant Secretary for Tax Policy at the Department of the Treasury in 2012. He told the Committee that he is a registered Independent who had no role in the IRS's 501(c)(4) application review process. He was asked by the Acting Commissioner Steven Miller to review a draft copy of the TIGTA audit report.¹²⁴ He told the Committee that he never received direction from the White House or Treasury officials to target Tea Party organizations applying for tax-exempt status:

¹²² House Committee on Oversight and Government Reform, Interview of Attorney Advisor, Office of Tax Policy, Department of the Treasury, at 53 (Feb. 3, 2014).

¹²³ *Id.* at 48.

¹²⁴ House Committee on Oversight and Government Reform, Interview of Assistant Secretary for Tax Policy, Department of the Treasury, at 81-82 (Jan. 16, 2014).

Q: Did you ever receive direction from the President to target Tea Party groups applying for tax-exempt status?
A: No.
Q: Have you ever felt that, based on any public or private statements by the President, that he wanted the Treasury Department to target Tea Party applications for tax-exempt status?
A: No.
Q: Did you ever receive direction from anyone in the White House to target Tea Party groups applying for tax-exempt status?
A: No.
Q: Have any of your actions during your tenure at the Treasury Department been motivated by bias against the Tea Party?
A: No.
Q: Did anyone at the Treasury Department ever tell you that their actions as a Treasury Department employee were motivated by bias against the Tea Party?
A: To the best of my recollection, no.¹²⁵

Q: Did Secretary Geithner direct you to target applications for tax-exempt status from Tea Party groups?
A: No.
Q: Did Secretary Lew direct you to target applications for tax-exempt status from Tea Party groups?
A: No.¹²⁶

Q: Did anyone in the White House ever give you any direction regarding the treatment of applications for tax-exempt status from organizations involved in political advocacy?
A: No.
Q: Any direction about the treatment of applications from Tea Party groups?
A: No.
Q: Did anyone in the White House ever directly or indirectly instruct you to treat Tea Party organizations differently than other applications for tax-exempt status?
A: No.
Q: Did you ever have any conversation with anyone in the White House regarding how IRS personnel should process pending applications for tax-exempt status from Tea Party groups?
A: No.¹²⁷

¹²⁵ *Id.* at 52-53.

¹²⁶ *Id.* at 53-54.

36. Deputy Chief of Staff, Department of the Treasury—Washington, D.C.

The Deputy Chief of Staff to the Secretary of the Treasury, who is not registered to vote and has worked in the Treasury Department since 2011, told the Committee that he had no role in the application review process. He stated that in March of 2013, the Chief of Staff to the Acting IRS Commissioner briefed him on the TIGTA audit, and that she provided him with a draft copy of the audit report before it was released.¹²⁸ He also explained that he had no knowledge of any involvement by the White House or the Secretary of the Treasury in the screening of tax-exempt applications:

Q: [T]o the best of your knowledge, did anyone from the White House direct the IRS to target Tea Party applicants?

A: To the best of my knowledge, no.¹²⁹

Q: Are you aware of the White House directing the IRS to target Tea Party applicants or provide a statement about its treatment of Tea Party applicants prior to the issuance of the draft report through other channels?

A: I have no personal knowledge of the White House in any way directing the IRS with regard to their treatment of Tea Party applicants or 501(c)(4) applicants in general.¹³⁰

Q: Have any of your actions during your tenure at the Treasury Department been motivated by bias against the Tea Party?

A: None of my actions have been motivated by bias against the Tea Party.

Q: Did anyone at the Treasury Department ever tell you that their actions have been motivated by bias against the Tea Party?

A: I don't recall anyone ever telling me that their actions were motivated by bias against the Tea Party.¹³¹

Q: Did Chief of Staff [] direct you to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?

¹²⁷ *Id* at 55.

¹²⁸ House Committee on Oversight and Government Reform, Interview of Deputy Chief of Staff, Department of the Treasury, at 21-22 (Feb. 11, 2014).

¹²⁹ *Id.* at 40.

¹³⁰ *Id.* at 41

¹³¹ *Id* at 44.

A: Neither Secretary Lew, Secretary Geithner, nor [Chief of Staff] ever gave me instructions to target Tea Party groups for scrutiny.¹³²

37. Chief of Staff, 2009-2013, Department of the Treasury—Washington, D.C.

The former Chief of Staff to the Treasury Secretary, who served in this role from 2009 to 2013 and is a Democrat, had no role in the application review process. In 2013, he was briefed on the existence of the audit by the Inspector General, and he received a draft copy of the report before its release.¹³³ He explained to the Committee that he is unaware of any bias in the Treasury Department against Tea Party groups, and that he never acted out of such bias himself. He also told the Committee that he had no knowledge of any White House involvement in the IRS's treatment of applications for tax-exempt status:

Q: Have any of your actions during your tenure at the Treasury Department been motivated by bias against the Tea Party?

A: No.

Q: Did anyone at the Treasury Department ever tell you that their actions were motivated by bias against the Tea Party?

A: No.

Q: During your tenure at the Treasury Department, did you see any evidence of a directive for the IRS to, quote, "target the President's political enemies"?

A: No.

Q: Did you see any evidence that any Treasury Department official used their position to target President Obama's political enemies?

A: No.

Q: Did you direct anyone at the IRS or the Treasury Department to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?

A: No.

Q: Did Secretary Geithner direct you to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?

A: No.

Q: Did Secretary Lew direct you to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?

A: No.¹³⁴

¹³² *Id.* at 45-46.

¹³³ House Committee on Oversight and Government Reform, Interview of Chief of Staff, 2009-2013, Department of the Treasury, at 71 and 34 (Feb. 4, 2014).

¹³⁴ *Id.* at 63-64.

- Q: Did anyone in the White House ever give you any direction regarding the treatment of applications for tax-exempt status from Tea Party organizations?
- A: No.
- Q: Did anyone in the White House ever directly or indirectly instruct you to treat Tea Party organizations differently than other applicants for tax-exempt status?
- A: No.
- Q: Did you ever have any conversations with anyone in the White House regarding how IRS personnel should process applicants for tax-exempt status from Tea Party groups?
- A: No.
- Q: Did you ever have any conversations with anyone in the White House regarding how Treasury Department personnel should treat Tea Party groups applying to the IRS for tax-exempt status?
- A: No.
- Q: Do you have any reason to believe that the White House directed the screening, consolidation, or coordinated review of applicants for tax-exempt status from Tea Party groups?
- A: No.
- Q: Did anyone ever tell you that the White House directed their activities related to applications for tax-exempt status from Tea Party groups?
- A: No.¹³⁵

38. Chief of Staff, 2013-Present, Department of the Treasury—Washington, D.C.

The Chief of Staff to the Secretary of the Treasury is a self-identified Democrat who has served in his current role since 2013, and he previously served as the Treasury Department's Deputy General Counsel. He told the Committee that he had no role in the application review process. He also stated that he had no knowledge of any White House involvement or political bias in the IRS's screening of applications for tax-exempt status:

- Q: At any point at any time during your government service, did you ever receive direction from the President to target Tea Party groups applying for tax-exempt status?
- A: I have never received such direction from the President of the United States.
- Q: At any point at any time during your government service, have you ever received direction from anyone in the White House to target Tea Party groups applying for tax-exempt status?
- A: I have never received any such direction.
- Q: Have any of your actions during your tenure in government been motivated by bias against the Tea Party?
- A: No, none of my actions in government have ever been motivated by any such bias.¹³⁶

¹³⁵ *Id.* at 66-67.

Q: In your tenure at the Treasury Department, have you seen any evidence of a directive for the IRS to target the President's political enemies?

A: During my tenure at the Treasury Department, I have never seen any such evidence.

Q: In your tenure at the White House, have you seen any evidence of a directive for anyone in government service to target the President's political enemies?

A: During my time at the White House, I do not recall, I do not believe I have ever seen evidence of any such behavior.¹³⁷

Q: Have you ever used the guidance process in order adversely or disproportionately impact Tea Party organizations?

A: No, I have not. I must say, I am not sure what you mean by using the guidance process, but I've never done anything, you know, to achieve the effect that you described.

Q: Okay.

A: Including anything in connection with administrative actions or guidance.

Q: During your tenure in the Treasury Department, have you seen any evidence that any government official has used the administrative or regulatory processes within the Treasury Department to adversely impact Tea Party organizations?

A: So, during my time at Treasury Department, I do not recall and I do not believe I have ever seen any such evidence.¹³⁸

Q: Do you recall anyone telling you at any point that the White House had provided instructions regarding how the IRS should handle the pending release of the TIGTA audit report?

A: I don't recall, and I don't believe that the White House ever provided any instructions regarding this matter.¹³⁹

¹³⁶ House Committee on Oversight and Government Reform, Interview of Chief of Staff, 2013-present, Department of the Treasury, at 52-53 (Mar. 27, 2014).

¹³⁷ *Id.* at 53-54.

¹³⁸ *Id.* at 58.

¹³⁹ *Id.* at 73.

39. General Counsel, Department of the Treasury—Washington, D.C.

The General Counsel of the Treasury Department, an Obama Administration appointee who is a Democrat, had no role in the application review process. He told the Committee that he had no knowledge of White House involvement or political motivation in the screening of applications for tax-exempt status:

- Q: Did you ever receive direction from the President to target Tea Party groups applying for tax-exempt status?
- A: Absolutely not.
- Q: Did you ever receive direction from anyone in the White House to target Tea Party groups applying for tax-exempt status?
- A: Absolutely not.
- Q: Have any of your actions during your tenure at the Treasury Department been motivated by bias against Tea Party or other conservative groups?
- A: Absolutely not.
- Q: Did anyone at the Treasury Department ever tell you that their actions were motivated by bias against the Tea Party or conservative groups?
- A: No.
- Q: During your tenure at the Treasury Department, did you see evidence of a directive for the IRS to, quote, “target the President’s political enemies”?
- A: No.
- Q: Did you see any evidence that any Treasury Department official used their official position to target President Obama's political enemies?
- A: No.
- Q: Did you direct anyone at the IRS or the Treasury Department to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?
- A: No.
- Q: Did Secretary Geithner ever direct you to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?
- A: No.
- Q: Did Secretary Lew ever direct you to target applications for tax-exempt status from Tea Party groups for unwarranted scrutiny?
- A: No.¹⁴⁰
- ***
- Q: Have you ever used the guidance process in order to adversely or disproportionately impact Tea Party groups?
- A: No.

¹⁴⁰ House Committee on Oversight and Government Reform, Interview of General Counsel, Department of the Treasury, at 57-58 (Feb. 26, 2014).

Q: During your tenure in the Treasury Department, have you ever seen any evidence that any IRS official used the guidance process to adversely or disproportionately affect Tea Party groups?

A: No.

Q: Have you ever seen any evidence that any Treasury Department official used the guidance process to adversely or disproportionately affect Tea Party groups?

A: No.¹⁴¹

¹⁴¹ *Id.* at 61.