

Congress of the United States
Washington, DC 20515

September 20, 2016

The Honorable Bob Goodlatte, Chairman
The Honorable John Conyers, Jr., Ranking Member
Committee on the Judiciary
U.S. House of Representatives
Washington, D.C. 20515

Dear Mr. Chairman and Mr. Ranking Member:

As you prepare for tomorrow's hearing with Internal Revenue Service (IRS) Commissioner John Koskinen, we wanted to bring to your attention a critical new piece of information that relates directly to your inquiry.

As you know, certain Republican Members of Congress have renewed their effort to impeach Commissioner Koskinen in recent weeks, and their core accusation is that Commissioner Koskinen ordered the destruction of documents to conceal them from congressional and law enforcement investigators.

For example, Rep. John Fleming—the sponsor of the impeachment resolution—has been making this grave accusation in campaign ads in Louisiana as part of his bid for U.S. Senate. Specifically, one of his radio ads claims: “The head of the IRS ordered 24,000 emails erased before Congress could review them, making sure the American people will never know the real truth.”

The fundamental problem with this accusation is that there is no evidence to support it. To the contrary, this specific allegation has been investigated and debunked by the Treasury Inspector General for Tax Administration, which is led by J. Russell George, who formerly served as a Republican staff member of the House Committee on Oversight and Government Reform.

On June 30, 2015, the Inspector General's office issued a Report of Investigation entitled “Exempt Organizations Data Loss” (#54-1406-008-I). According to this report, the Inspector General's staff interviewed 118 witnesses—far more than the Oversight and Government Reform Committee, Ways and Means Committee, or the Judiciary Committee—and they reviewed emails from employees in Martinsburg, West Virginia, where two low-level employees recycled, or “degaussed,” backup tapes that included emails from Lois Lerner.

In its report last year, the Inspector General's office concluded: “No evidence was uncovered that any IRS employees had been directed to destroy or hide information from Congress, the DOJ, or TIGTA.”

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When Rep. Fleming reintroduced his impeachment resolution last week, Oversight Committee Ranking Member Elijah Cummings and Ways and Means Committee Ranking Member Sander Levin sent a letter to the Inspector General. The purpose of this letter was to determine whether the Inspector General's investigators had obtained any evidence whatsoever over the past year since they issued their report that would cause them to change their conclusion.

The next day, on September 15, 2016, Inspector General George sent a letter in response to Ranking Member Cummings and Ranking Member Levin. In his letter, Inspector General George wrote: "At this time, no additional information has been uncovered that changes our conclusion in the report." We are attaching both letters for your review.

Because Rep. Fleming's accusations against Commissioner Koskinen have no basis in fact, PolitiFact has rated it as "false":

Emails were erased, and up to 24,000 are likely unrecoverable. However, there's **zero evidence** that the head of the IRS ordered them destroyed. Multiple independent investigations confirmed that the erasure was accidental and **not intended to obstruct information from Congress**. Fleming's ad says the opposite.

We rate this claim **False**.¹

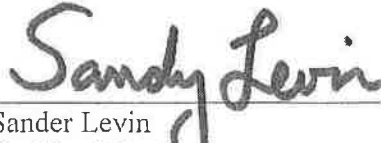
We are certain that you agree that the Judiciary Committee is an esteemed body that should not be abused in an effort to promote unsubstantiated campaign ads. We urge all Members to consider the evidence that has been obtained and the conclusions that several previous investigations have made in this case after reviewing a much more substantial record. If the Judiciary Committee decides to continue down this path with additional hearings, then we suggest that you invite the Inspector General to testify about his findings and the extensive investigation his office has conducted on this matter.

We appreciate your consideration of this information.

Sincerely,



Elijah E. Cummings
Ranking Member
Committee on Oversight and
Government Reform



Sander Levin
Ranking Member
Committee on Ways and Means

¹ *John Fleming Attacks IRS in Inaccurate Radio Ad*, PolitiFact (Sept. 15, 2016) (online at www.politifact.com/truth-o-meter/statements/2016/sep/15/john-fleming/john-fleming-attacks-irs-inaccurate-radio-ad/) (emphasis added).

The Honorable Bob Goodlatte, Chairman
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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

September 15, 2016

DELIVERED VIA ELECTRONIC MAIL

The Honorable Sander Levin
Ranking Member
United States House of Representatives
Committee on Ways and Means
1106 Longworth House Office Building
Washington DC 20515

The Honorable Elijah E. Cummings
Ranking Member
United States House of Representatives
Committee on Oversight and Government Reform
2471 Rayburn House Office Building
Washington, DC 20515

Dear Ranking Members Levin and Cummings:

I have received your September 14, 2016 letter regarding TIGTA's June 30, 2015 report of investigation entitled "Exempt Organization Data Loss" and its conclusion that "No evidence was uncovered that any IRS employees had been directed to destroy or hide information from Congress, the DOJ, or TIGTA." In your letter, you specifically ask, "Since issuing this report, has your office changed its previous conclusion on this matter?"

At this time, no additional information has been uncovered that changes our conclusion in the report.

Please feel free to contact me with any questions at 202-622-6500 or have your staff contact David Barnes, acting congressional liaison, at 202-622-3062.

Sincerely,

A handwritten signature in cursive script that reads "J. Russell George".

J. Russell George
Inspector General