

Minority Views

H. Res. 737 Censure Resolution Against IRS Commissioner John Koskinen

On October 27, 2015, Chairman Chaffetz and 18 other Republican Committee Members introduced House Resolution 494 to impeach John Koskinen, the Commissioner of the Internal Revenue Service (IRS), for “high crimes and misdemeanors.”¹

They introduced their resolution only days after the Department of Justice (DOJ) reported to Congress that it “found no evidence that any IRS official acted based on political, discriminatory, corrupt, or other inappropriate motives that would support criminal prosecution.” The Department of Justice also “found no evidence that any official involved in the handling of tax-exempt applications or IRS leadership attempted to obstruct justice.”²

Republicans also introduced their impeachment resolution after the Republican Treasury Inspector General for Tax Administration (TIGTA) reported that he identified no evidence of politically motivated targeting, no evidence that anyone at the IRS obstructed Congress, and no evidence of any order to destroy or conceal documents. In testimony before the House Committee on Oversight and Government Reform, the Inspector General agreed that he found “no evidence that IRS employees were politically motivated in their creation or use of the inappropriate screening criteria” or that “any IRS employees had been directed to destroy or hide information from Congress, the DOJ, or TIGTA.”³

Despite these findings, Oversight Committee Members Jim Jordan and Mark Meadows reportedly approached House Speaker Paul Ryan in a private meeting last month and threatened to force a vote on their impeachment resolution on the House floor.⁴ Speaker Ryan reportedly discouraged their campaign for impeachment. He argued that the IRS “has not been led well” and “needs to be cleaned up,” but “[a]s far as these other issues,” his preference would be to focus on efforts to “reform the tax code.”⁵

Shortly after the meeting with Speaker Ryan, Chairman Jason Chaffetz introduced a new resolution to censure Commissioner Koskinen.⁶ The resolution was referred to the Committee on the Judiciary and the Committee on Ways and Means, and, because it also proposed stripping Commissioner Koskinen of his pension, it was referred to the Oversight Committee as well.

Judiciary Committee Chairman Bob Goodlatte announced that he would hold several hearings on these issues.⁷ The first hearing, entitled “Examining the Allegations of Misconduct Against IRS Commissioner John Koskinen, Part I,” took place on May 24, 2016. Chairman Goodlatte invited Chairman Chaffetz and Representative Ron DeSantis to testify at that hearing. Chairman Goodlatte scheduled “Part II” of the hearing for June 22, 2016.

Instead of waiting for the Judiciary Committee to conclude its hearings, Chairman Chaffetz rushed to hold a business meeting with the Oversight Committee on June 15, 2016, to leapfrog over the Judiciary Committee and proceed with a vote on his censure resolution. The Oversight Committee approved the resolution along party lines. Democrats strongly oppose the Chairman’s censure resolution for the reasons set forth below.

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- 3 *Republicans conceded during the markup that their censure resolution was inaccurate.*
- 3 *The resolution Republicans voted out of Committee continues to include obvious factual inaccuracies.*
- 4 *The resolution is inaccurate in stating that Commissioner Koskinen knew as early as February 2014 that a substantial portion of Lois Lerner's emails were missing.*
- 4 *The resolution mischaracterizes Commissioner Koskinen's previous testimony.*
- 4 *The resolution completely disregards the conclusions of the Republican Inspector General of the IRS.*
- 5 *The Republican Inspector General found no politically motivated targeting.*
- 5 *The Republican Inspector General found no order to destroy any documents.*
- 6 *The Republican Inspector General found no evidence that any IRS employees erased tapes to conceal responsive e-mails.*
- 6 *The Republican Inspector General testified that Commissioner Koskinen has been "extraordinarily cooperative."*
- 7 *The Department of Justice found no politically motivated targeting or obstruction of justice.*
- 7 *There is no evidence that the degaussed backup tapes contained "key" evidence.*
- 8 *The resolution has no legal effect whatsoever.*
- 8 *Chairman Chaffetz is inaccurate when he says his resolution would "require" Commissioner Koskinen to forfeit his pension.*
- 8 *It would be fundamentally unfair and potentially unconstitutional to take away Commissioner Koskinen's vested pension for his previous government service.*
- 9 *Commissioner Koskinen is an honorable man who has served the public on behalf of Democrats and Republicans.*

Republicans conceded during the markup that their censure resolution was inaccurate.

At the Oversight Committee business meeting on June 15, 2016, Committee Republicans were forced to admit that their resolution was inaccurate after Ranking Member Elijah E. Cummings offered an amendment to correct its factual inaccuracies.

For example, the resolution misleadingly spliced together two statements made by the Commissioner, making it appear as though he made them together. In fact, he made these statements on different dates before different Committees.⁸

Ranking Member Cummings made the following statement in support of his amendment:

Mr. Chairman, I want to make clear that I am not suggesting that you deceived the House when you included these inaccuracies in this resolution. I am not alleging that you were dishonest. I recognize that you were likely relying on what others told you. The same is true of Commissioner Koskinen.⁹

Chairman Chaffetz acknowledged the inaccuracy, and Ranking Member Cummings' amendment on this provision was adopted.

The resolution Republicans voted out of Committee continues to include obvious factual inaccuracies.

Despite correcting one inaccuracy, Republicans refused to correct several others during the markup.

For example, paragraph ten of the resolution asserts that Commissioner Koskinen should be fired in part because he did not check Lois Lerner's BlackBerry to retrieve additional emails after her hard drive crashed. Ranking Member Cummings offered an amendment to strike that language because TIGTA took possession of her BlackBerry six months before Commissioner Koskinen joined the IRS.

On June 30, 2013, the Inspector General's office issued a report stating that it "took possession of LERNER's BlackBerry on June 10, 2013, after she left the IRS."¹⁰ Mr. Koskinen was not sworn into his position as Commissioner until December 23, 2013.¹¹

Republicans refused to acknowledge these facts and voted against correcting this inaccuracy in their resolution. Chairman Chaffetz stated during the markup: "The record is clear that in terms of the BlackBerry, it was not checked."¹² However, the Inspector General's report indicates that in fact it was checked:

Forensic examination of the BlackBerry provided 2,972 readable e-mails. A manual comparison to de-duplicate these items against the IRS production to Congress resulted in the discovery of 190 new e-mails that had not been previously provided to Congress, the DOJ or to TIGTA; 169 of the e-mails are from after 8:30 AM on May 16, 2013; six of the e-mails mentioned EO matters, but nothing responsive to Congress' request.¹³

It remains unclear what Chairman Chaffetz expected Commissioner Koskinen to do with Ms. Lerner's BlackBerry when he joined the IRS six months later in December 2013, particularly since the Inspector General had already taken possession of the BlackBerry and later conducted a forensic investigation.

The resolution is inaccurate in stating that Commissioner Koskinen knew as early as February 2014 that a substantial portion of Lois Lerner's emails were missing.

Paragraph six of the resolution states that Commissioner Koskinen knew "as early as February 2014" that Ms. Lerner's emails were missing and could not be produced to Congress. This assertion is also wrong.

Commissioner Koskinen did not learn of the hard drive failure until April 2014, when he was advised about it by staff and informed that a hard drive failure did not necessarily mean a loss of data.¹⁴ Commissioner Koskinen testified to this effect before the Oversight Committee.¹⁵ Republicans refused to acknowledge these facts and voted against correcting this inaccuracy in the resolution.

The majority has presented no evidence that Commissioner Koskinen was aware of the hard drive failure prior to April 2014. They argue that he must have learned about the hard drive failure earlier because it furthers their baseless conspiracy theory that he intentionally withheld information and was complicit in, or even ordered, the destruction of back-up tapes that occurred in March 2014.

The Justice Department reported that as soon as IRS officials discovered the hard drive failure, "IRS attorneys and officials spent that time exercising due diligence to determine what had occurred, mitigating heavily against criminal intent."¹⁶

The resolution mischaracterizes Commissioner Koskinen's previous testimony.

The censure resolution mischaracterizes Commissioner Koskinen's testimony at a June 20, 2014, hearing before the House Committee on Ways and Means. The resolution refers to his testimony at this hearing as "false" because Commissioner Koskinen stated: "Since the start of this investigation, every e-mail has been preserved. Nothing has been lost. Nothing has been destroyed."¹⁷

In fact, during that same hearing, Commissioner Koskinen made clear: "At this time, it is too early to know if any e-mails have been lost on those hard drives."¹⁸ In addition, he made these statements a year before he learned that backup tapes had been degaussed by low-level employees in West Virginia.

The resolution completely disregards the conclusions of the Republican Inspector General of the IRS.

When Republicans launched their investigation, they relied heavily on Inspector General J. Russell George. Inspector General George is a holdover appointee who was chosen by

President George W. Bush and who previously served as the Republican staff director of a subcommittee of the Oversight Committee.

Inspector General George conducted an extensive investigation to determine whether IRS employees intentionally targeted conservative applicants for tax-exempt status for political reasons. His staff interviewed more than 100 witnesses and searched tens of thousands of documents, and his office spent more than \$2 million on this investigation.¹⁹ At the conclusion of this investigation, Inspector General George identified no politically motivated targeting, no obstruction of justice, and no effort to conceal information from Congress.

Rep. Matthew Cartwright offered an amendment during the Oversight Committee markup to include Inspector General George's findings in the censure resolution. As he stated when he introduced his amendment, "The bottom line is that in order to vote for this censure resolution, you would have to believe Inspector General George is lying."²⁰

Republicans opposed the amendment and voted it down.

The Republican Inspector General found no politically motivated targeting.

After Inspector General George's exhaustive multi-year investigation, he identified no evidence that anyone at the IRS targeted any group for political reasons.

Testifying before two different committees in May 2013, Inspector General George agreed that he found "no evidence that IRS employees were politically motivated in their creation or use of the inappropriate screening criteria."²¹

Inspector General George's findings were confirmed by the Oversight Committee's own investigation. In June 2013, an IRS Screening Manager who worked at the IRS for 21 years and described himself as a "conservative Republican" objected to any suggestion that he or his team unfairly targeted conservative groups.²²

During the Oversight Committee's markup, Republicans defeated Rep. Cartwright's amendment to include this finding in the resolution.

The Republican Inspector General found no order to destroy any documents.

The Inspector General's office interviewed 118 witnesses and reviewed employee emails in Martinsburg, West Virginia, where two low-level employees recycled, or "degaussed," backup tapes that included emails from Ms. Lerner.

The Inspector General concluded: "No evidence was uncovered that any IRS employees had been directed to destroy or hide information from Congress, the DOJ, or TIGTA."²³ One witness interviewed by the Inspector General stated:

Nobody in particular would have made the decision to destroy the tapes/hard drives, degaussing/destruction is just part of the process. Nobody specifically instructed [NAME REDACTED] to destroy the tapes/hard drives and nobody told

him to do it because of the content on the tapes/hard drives. [NAME REDACTED] said he never knows the content of the tapes or hard drives the group destroys, to include this particular shipment.²⁴

During the Oversight Committee's markup, Republicans defeated Rep. Cartwright's amendment to include this finding in the resolution.

The Republican Inspector General found no evidence that any IRS employees erased backup tapes to conceal responsive emails.

The Inspector General's office conducted its own analysis of whether any data could be salvaged from the backup tapes and produced to Congress, finding that 422 server backup tapes that were believed to have contained Lois Lerner's e-mails had been degaussed on March 4, 2014.

The Inspector General concluded that "the investigation did not uncover any evidence that the IRS and its employees purposely erased the tapes in order to conceal responsive documents from Congress, the DOJ, and TIGTA."²⁵

The Inspector General reported that two low-level employees working in Martinsburg, West Virginia degaussed the backup tapes so they could be reused. The Chief Technology Officer of the IRS issued a policy directive to preserve all electronic backup media in May 2013, but the Inspector General found that the "employees who destroyed the backup tapes misinterpreted the directive."²⁶

During the Oversight Committee's markup, Republicans defeated Rep. Cartwright's amendment to include this finding in the resolution.

The Republican Inspector General testified that Commissioner Koskinen has been "extraordinarily cooperative."

The censure resolution accuses Commissioner Koskinen of failing to locate and preserve emails from Ms. Lerner that were lost due to her hard drive failure, and of making false and misleading statements to Congress. These allegations have been directly contradicted by the Inspector General and others.

On June 25, 2015, Inspector General George appeared before the Oversight Committee and testified that Commissioner Koskinen was "extraordinarily cooperative" with the investigation.²⁷

Senator Orrin Hatch, the Chairman of the Senate Committee on Finance, agreed with Inspector General George, stating that "for the most part" Commissioner Koskinen has "been very cooperative with us."²⁸

During the Oversight Committee's markup, Republicans defeated Rep. Cartwright's amendment to include this finding in the resolution.

The Department of Justice found no politically motivated targeting or obstruction of justice.

As part of a lengthy investigation of their own, career officials at the Justice Department reported to Congress that they “found no evidence that any IRS official acted based on political, discriminatory, corrupt, or other inappropriate motives that would support criminal prosecution.”²⁹

The Justice Department also “found no evidence that any official involved in the handling of tax-exempt applications or IRS leadership attempted to obstruct justice.”³⁰

In collaboration with the Inspector General and the Federal Bureau of Investigation, the Justice Department conducted more than 100 witness interviews, collected more than one million pages of IRS documents, and examined potential criminal liability for IRS employees under civil rights, tax administration, and obstruction statutes.

The Justice Department specifically examined “whether any IRS official attempted to obstruct justice with respect to their reporting function to Congress, the collection and production of documents demanded by the Department and Congress, and the delayed disclosure of the consequences of Ms. Lerner’s hard drive crash, or the March 2014 erasure of electronic backup tapes.”³¹

The Justice Department found “no evidence of such an intent by any official involved in the handling of tax-exempt applications or the IRS’s response to investigations of its conduct.”³²

There is no evidence that the degaussed backup tapes contained “key” evidence.

Paragraph 3 of the resolution suggests that the backup tapes that were degaussed contained “key pieces of evidence,” but Ms. Lerner’s hard drive crashed before she learned that any inappropriate criteria were being used. The IRS Technology Asset Management System indicates that Ms. Lerner filed a helpdesk ticket with regard to her hard drive failure on June 13, 2011.³³ This is approximately two weeks before a June 29, 2011, briefing when she learned about language contained in the “Be on the Lookout” listing inappropriate criteria. She instructed that the criteria be revised immediately.³⁴

On June 25, 2015, Inspector General George testified to the Oversight Committee that, after extensive efforts, his office was able to recover more than 1,000 emails from Ms. Lerner’s hard drive. However, after examining those emails, he concluded: “A review of these new e-mails did not provide additional information for the purposes of our investigation.”³⁵

Instead, these so-called “new” emails were completely irrelevant. For instance, one of the recovered emails that the Inspector General produced to Congress was a December 25, 2012, email from eBay advertising holiday shopping deals. Another newly discovered email was from FlowerShopping.com a few days before.

On October 23, 2015, the Justice Department sent a letter to the Committee concluding that “we are confident that we were able to compile a substantially complete set of the pertinent documents.”³⁶ The Department stated:

The IRS collected documents from more than 80 employees—many more employees than were regularly and directly involved in the matters under investigation—making exceedingly remote the chance that a hard drive crash or other technical failure experienced by any particular employee could cause the permanent loss of any relevant email or other document.³⁷

The resolution has no legal effect whatsoever.

The resolution to censure Commissioner Koskinen is a simple House resolution that merely expresses “the sense of the House of Representatives.”³⁸ This resolution has no practical effect and lacks the force of law. House resolutions are “considered only by the body in which they were introduced,” and are “not presented to the President for action.”³⁹

Legal scholars agree that even if the House passes H. Res. 737, it would have no legal effect. For example, according to the Congressional Research Service: “Simple resolutions require no action by the other house of Congress, and since they contain no legislative matters are not presented to the President and ‘have no legal effect.’”⁴⁰

Chairman Chaffetz is inaccurate when he says his resolution would “require” Commissioner Koskinen to forfeit his pension.

When Chairman Chaffetz introduced his resolution censuring Commissioner Koskinen, he stated that it “requires the forfeiture of his pension.”⁴¹ At the June 15, 2016, business meeting to consider the censure resolution, Chairman Chaffetz again asserted that H. Res. 737 “requires forfeiture of his government pension and any other federal benefits for which he is eligible.”⁴²

Legal scholars agree that Chairman Chaffetz’s public statements are inaccurate. Because H. Res. 737 is a House resolution with no legal effect, it does not require Commissioner Koskinen to forfeit his pension.

On June 20, 2016, Richard Briffault, the Joseph P. Chamberlain Professor of Legislation at Columbia Law School, sent a letter to the Oversight Committee stating, “The provision of H. Res. 737 concerning Commissioner Koskinen’s pension is just such a ‘sense of the House’ statement. It cannot bind persons or property outside the House.”⁴³

It would be fundamentally unfair and potentially unconstitutional to take away Commissioner Koskinen’s vested pension for his previous government service.

Commissioner Koskinen has devoted many years of his career to public service in the federal government. Even though the resolution to censure Commissioner Koskinen has no legal effect, it would be fundamentally unfair to strip Commissioner Koskinen of the vested pension he previously earned for more than a decade of government service based on unfounded allegations that are unrelated to that service.

In addition, the Supreme Court has held that any legislative act that “determines guilt and inflicts punishment upon an identifiable individual without provision of the protections of a judicial trial” is an unconstitutional Bill of Attainder.⁴⁴ As the Judiciary Committee concluded

when considering the proposed impeachment of President Clinton, “a law formally and publicly expressing condemnation by the legislature directed at a specific individual—confronts squarely the prohibition on Bills of Attainder.”⁴⁵

Members of Congress and other officers and employees of the federal government can be required to forfeit the federal retirement annuities for which they had qualified only if they are convicted of specific federal offenses.⁴⁶ Commissioner Koskinen has not been charged or convicted of any crime, and there is no other legal mechanism under which the House, acting alone, would have the authority to remove his pension.

On June 17, 2016, Richard W. Painter, the S. Walter Richey Professor of Corporate Law at the University of Minnesota Law School, sent a letter to the Oversight Committee stating: “A legislative enactment that sought to take away the pension or other property of a particular individual would be a bill of attainder specifically prohibited by the Constitution.”⁴⁷

Professor Painter’s letter cites the Heritage Foundation Guide to the Constitution, which states: “As James Madison said in *The Federalist* No. 44, ‘Bills of attainder, ex post facto laws, and laws impairing the obligation of contracts, are contrary to the first principles of the social compact, and to every principle of sound legislation.’”⁴⁸

Professor Painter’s letter concludes:

I should furthermore note that over the past several years your Committee has spent millions of taxpayer dollars on this investigation. This is essentially a dispute between the IRS and Members of Congress about the 501c4 organizations that further the objectives of political campaigns, including campaigns of Members of Congress. The IRS is charged with determining whether the activities of these organizations comply with the Internal Revenue Code and it is not proper for Congress to seek to intimidate the IRS in the discharge of its duties.⁴⁹

Commissioner Koskinen is an honorable man who has served the public on behalf of Democrats and Republicans.


Commissioner Koskinen is a dedicated and well-respected public servant who has worked for both Democrats and Republicans throughout his long and distinguished career. He agreed to come out of retirement in 2013 to lead the IRS during a period of significant turmoil.⁵⁰

Commissioner Koskinen has a long and respected history of taking on difficult jobs. He began his career in public service working for Republican Mayor John V. Lindsay of New York. In 1994, he was asked by the Clinton Administration to become the “Y2K Czar,” tasked with preparing the government in the lead-up to the year 2000.

Commissioner Koskinen was called on by President George W. Bush’s administration to become Freddie Mac’s new chairman in the midst of the financial crisis. According to President Bush’s chief housing-finance administrator, James B. Lockhart III, Commissioner Koskinen was

selected because "Freddie needed some stronger management." Mr. Lockhart has stated that the Bush Administration was "thankful" that Commissioner Koskinen accepted the position.⁵¹

This resolution has no binding authority and will have no legal effect. This Committee has done a great deal of bipartisan work on investigations and legislation. The Chairman and Ranking Member have sent more than 600 bipartisan letters in this Congress. But this partisan investigation is founded on conspiracy theories that undermine the credibility and integrity of the Oversight Committee.



Elijah E. Cummings
Ranking Member

ENDNOTES

¹ H. Res. 494.

² Letter from Peter J. Kadzik, Assistant Attorney General, Department of Justice, to Chairman Jason Chaffetz and Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform (Oct. 23, 2015) (online at <http://democrats.oversight.house.gov/sites/democrats.oversight.house.gov/files/documents/2015-10-23%20DOJ%20to%20HOCR%20%28IRS%29%20-%20Chmn%20Chaffetz%20RM%20Cummings.pdf>).

³ House Committee on Oversight and Government Reform, *The IRS: Targeting Americans for Their Political Beliefs*, 113th Cong. (May 22, 2013) (online at <https://oversight.house.gov/hearing/the-irs-targeting-americans-for-their-political-beliefs/>); Treasury Inspector General for Tax Administration, *Report of Investigation: Exempt Organizations Data Loss* (June 30, 2015) (#54-1406-008-I) (online at <http://democrats.oversight.house.gov/sites/democrats.oversight.house.gov/files/documents/TIGTA%20Report.pdf>).

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⁶ H. Res. 737.

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¹⁰ Treasury Inspector General for Tax Administration, *Report of Investigation: Exempt Organizations Data Loss* (June 30, 2015) (#54-1406-008-I) (online at <http://democrats.oversight.house.gov/sites/democrats.oversight.house.gov/files/documents/TIGTA%20Report.pdf>).

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¹² House Committee on Oversight and Government Reform, Statement of Chairman Jason Chaffetz, *Full Committee Business Meeting to Consider H. Res. 737, Condemning and*

Censuring John A. Koskinen, the Commissioner of Internal Revenue (June 15, 2016) (online at <https://oversight.house.gov/markup/full-committee-business-meeting-37/>).

¹³ Treasury Inspector General for Tax Administration, *Report of Investigation: Exempt Organizations Data Loss* (June 30, 2015) (#54-1406-008-I) (online at <http://democrats.oversight.house.gov/sites/democrats.oversight.house.gov/files/documents/TIGTA%20Report.pdf>).

¹⁴ *Id.*

¹⁵ House Committee on Oversight and Government Reform, *Hearing on IRS Obstruction Part I*, 113th Cong. (June 23, 2014).

¹⁶ Letter from Peter J. Kadzik, Assistant Attorney General, Department of Justice, to Chairman Jason Chaffetz and Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform (Oct. 23, 2015) (online at <http://democrats.oversight.house.gov/sites/democrats.oversight.house.gov/files/documents/2015-10-23%20DOJ%20to%20HOCR%20%28IRS%29%20-%20Chmn%20Chaffetz%20RM%20Cummings.pdf>).

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¹⁸ *Id.*

¹⁹ Email from Treasury Inspector General for Tax Administration Staff to House Committee on Ways and Means Staff (Apr. 15, 2015).

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²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ House Committee on Oversight and Government Reform, *Hearing on IRS: TIGTA Update, Part Two* (June 25, 2015).

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³⁰ *Id.*

³¹ *Id.*

³² *Id.*

³³ Treasury Inspector General for Tax Administration, *Report of Investigation: Exempt Organizations Data Loss* (June 30, 2015) (#54-1406-008-I) (online at <http://democrats.oversight.house.gov/news/press-releases/new-irs-inspector-general-report-finds-no-evidence-that-lerner-intentionally>).

³⁴ Treasury Inspector General for Tax Administration, *Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review* (May 14, 2013) (#2013-10-053) (online at www.treasury.gov/tigta/auditreports/2013reports/201310053fr.pdf).

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³⁷ *Id.*

³⁸ H. Res. 737.

³⁹ Congress.gov, *How Our Laws Are Made—Learn About the Legislative Process* (online at www.congress.gov/resources/display/content/How+Our+Laws+Are+Made+-+Learn+About+the+Legislative+Process#HowOurLawsAreMade-LearnAbouttheLegislativeProcess-SimpleResolutions) (accessed June 16, 2016); United States House of Representatives, *The Legislative Process* (online at www.house.gov/content/learn/legislative_process/) (accessed June 16, 2016).

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⁴³ Letter from Richard Briffault, Joseph P. Chamberlain Professor of Legislation, Columbia Law School, to House Committee on Oversight and Government Reform (June 20, 2016).

⁴⁴ *Nixon v. Administrator of General Services*, 433 U.S. 425, 433 (1977) (citing *United States v. Lovett*, 328 U.S. 303, 315-216).

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⁴⁸ Heritage Foundation, *The Heritage Guide to the Constitution, Bill of Attainder* (online at <http://www.heritage.org/constitution/#!/articles/1/essays/62/bill-of-attainder>)

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⁵⁰ *Head of I.R.S., Facing Censure, Relishes a Job Few Could Love*, New York Times (June 14, 2016) (online at www.nytimes.com/2016/06/15/us/politics/irs-impeachment-john-koskinen.html?_r=1).

⁵¹ *Id.*