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 <u>zero</u> <u>evidence</u> that the head of the IRS ordered them destroyed. Multiple independent investigations confirmed that the erasure was accidental and <u>not intended to obstruct</u> <u>information from Congress</u>. 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.

Elijah E. Cummings

Ranking Member Committee on Oversight and Government Reform

Sincerely,

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).

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