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Congress of the United States

House of Representatives

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April 17, 2014

The Honorable Darrell E. Issa
Chairman
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C. 20515

Dear Mr. Chairman:

I am writing in further response to your letter on April 9, 2014, suggesting that my staff engaged in improper activities by somehow colluding with the Internal Revenue Service (IRS) against the organization True the Vote.¹ This letter supplements my previous response on April 9, 2014.²

As you know, I have had concerns about the activities of True the Vote based on public reports about its alleged role in improper voter suppression efforts, including reports that the group and its affiliated organizations challenged the registration of thousands of legitimate voters based on insufficient, inaccurate, and faulty evidence.³ I had hoped you would have shared my concerns about these troubling reports.

¹ Letter from Chairman Darrell E. Issa to Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform (Apr. 9, 2014).

² Letter from Ranking Member Elijah E. Cummings to Chairman Darrell E. Issa, House Committee on Oversight and Government Reform (Apr. 9, 2014) (online at <http://democrats.oversight.house.gov/uploads/2014-04-09%20EEC%20to%20DEI.pdf>).

³ See, e.g., Letter from Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform, to Catherine Engelbrecht, Founder and President, True the Vote (Oct. 4, 2012) (online at http://democrats.oversight.house.gov/images/user_images/gt/stories/2012-10-04_EEC_to_Engelbrecht_TrueTheVote.pdf); Letter from Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform, to Catherine Engelbrecht, Founder and President, True the Vote (Oct. 18, 2012) (online at http://democrats.oversight.house.gov/images/user_images/gt/stories/2012-10-18.EEC_to_TTV.pdf).

Contrary to the assertions in your letter, documents already in your possession show that the IRS did not provide confidential taxpayer information to my staff. Your letter stated that a series of emails obtained by the Committee “raises concerns that the IRS improperly shared protected taxpayer information with your staff.” Your letter also stated: “It is unclear whether the IRS shared True the Vote’s confidential taxpayer information with you or your staff.”

In fact, these emails show that IRS employees responded to my staff’s requests by double-checking—and even triple-checking—information they were providing. For example:

- On January 25, 2013, Catherine Barre, the head of legislative affairs at the IRS—and a former staffer for Senator Charles Grassley—sent an email to IRS employees in the division that handles tax exempt organizations, including Lois Lerner and Holly Paz, explaining that my staff contacted the IRS legislative office to request “publicly available information” about True the Vote.⁴
- Ms. Paz responded the same day, informing Ms. Barre that they would look for “publicly available info and get back to you asap.”⁵
- After receiving two Form 990s filed by True the Vote—which are available to the public—Ms. Paz forwarded them to Ms. Lerner on January 29, 2013, writing: “Attached are the only publicly disclosable documents we have regarding this org.”⁶
- In response, Ms. Lerner asked: **“Are these what we would give to anyone who requested 990s of this org?”**⁷
- On January 30, 2013, Ms. Paz confirmed this with another IRS employee, asking: “Are these versions the same thing we would give to any other member of the public (Guidestar, media request, etc.) Just doublechecking.”⁸
- The same day, the employee responded: “Yes, the versions provided would be given to public, etc. The non disclosable information has been redacted.”⁹
- On January 31, 2013, this information was sent to Ms. Barre, the head of legislative affairs, in an email stating: “The organization has filed two Form 990-EZ (attached) that we can share with the staffers.”¹⁰

⁴ Email from Catherine Barre to Lois Lerner *et al.* (Jan. 25, 2013).

⁵ Email from Holly Paz to Catherine Barre *et al.* (Jan. 25, 2013).

⁶ Email from Holly Paz to Lois Lerner (Jan. 29, 2013).

⁷ Email from Lois Lerner to Holly Paz (Jan. 29, 2013) (emphasis added).

⁸ Email from Holly Paz to IRS Employee (Jan. 30, 2013).

⁹ Email from IRS Employee to Holly Paz (Jan. 30, 2013).

- On February 1, 2013, Ms. Barre responded by triple-checking this information, writing: **“So, to be crystal clear—we will send the 2 forms you attached and say that we have no additional public information to share. Correct?”**¹¹
- Ms. Paz responded that this was correct,¹² and Ms. Barre thanked her.¹³

These emails also show that the IRS responded to follow-up questions from my staff about the process for approving applicants for tax exempt status. For example:

- On March 15, 2013, an employee in the IRS legislative office emailed Ms. Paz, writing that she received “follow up questions” from my staff. She wrote: “They are basic questions and not related to the specific organization they originally asked about.” These included questions about “the timeline for an application”; whether donors “are allowed to take deductions”; and whether donors are “disclosed on any forms which are publicly available.”¹⁴
- Ms. Paz forwarded this request to an IRS employee, requesting that he “please have someone draft up responses.”¹⁵
- On March 18, 2013, Ms. Paz emailed the legislative office to let them know that she had “someone working on a response to these questions.” She wrote: “We have answered them before so we’re pulling previous answer [sic] for the sake of consistency.”¹⁶
- After some back and forth about the draft responses and additional questions raised by my staff, Ms. Paz sent the final responses to the staffer in the IRS legislative office on March 28, 2013,¹⁷ who thanked her for the information.¹⁸

¹⁰ Email from Holly Paz to Catherine Barre *et al.* (Jan. 31, 2013).

¹¹ Email from Catherine Barre to Holly Paz *et al.* (Feb. 1, 2013) (emphasis added).

¹² Email from Holly Paz to Catherine Barre (Feb. 1, 2013).

¹³ Email from Catherine Barre to Holly Paz (Feb. 1, 2013).

¹⁴ Email from IRS Employee to Holly Paz (Mar. 15, 2013).

¹⁵ Email from Holly Paz to IRS Employee (Mar. 15, 2013).

¹⁶ Email from Holly Paz to IRS Employee (Mar. 18, 2013).

¹⁷ Email from Holly Paz to IRS Employee (Mar. 28, 2013).

¹⁸ Email from IRS Employee to Holly Paz (Mar. 28, 2013).

When you released your letter last week, you had all of these documents in your files, showing that IRS employees acted professionally in responding to my staff's requests for information. Yet you did not disclose the majority of these documents, instead releasing only a handful of emails that created a false impression that IRS employees and members of my staff somehow engaged in inappropriate activity.

These documents make clear that my staff's inquiries were completely appropriate requests from a congressional office to a federal agency. They show that the IRS responses included examples of questions they sent to applicants for tax exempt status, information about the process for approving applicants, and copies of the group's Form 990s that are available to the public under federal law.¹⁹

In addition, your letter stated that, during a Committee hearing on February 6, 2014, I denied that my staff communicated with the IRS about True the Vote. Your letter stated: "you have previously denied that your staff made inquiries to the IRS about conservative organization True the Vote." That statement is inaccurate. At the hearing, I was responding to a specific allegation made by True the Vote's counsel that my staff "might have been involved in putting True the Vote **on the radar screen** of some of these Federal agencies."²⁰ As your letter acknowledged, the IRS wrote to True the Vote in February 2012—well before my staff contacted the IRS or I wrote to True the Vote.²¹

In the past—under both Democratic and Republican leadership—we have operated this Committee with the understanding that before any Member of Congress publicly attacks the integrity of our staff, we would consult each other first to ensure that we fully understand the facts. This is important because both of our staffs work very hard on our behalf, and they do not deserve to be attacked in the press when they act in a completely professional manner.

Although we may disagree about investigative priorities or policy positions in the future, I hope that we can agree to do so in a respectful way that avoids unwarranted and unsubstantiated public attacks against staff members of our Committee.

¹⁹ Internal Revenue Code § 6104(b). *See also* Internal Revenue Service, *Public Disclosure and Availability of Exempt Organizations Returns and Applications: Documents Subject to Public Disclosure* (online at www.irs.gov/Charities-&-Non-Profits/Public-Disclosure-and-Availability-of-Exempt-Organizations>Returns-and-Applications:-Documents-Subject-to-Public-Disclosure) (explaining that Form 990 is "available for public inspection").

²⁰ House Committee on Oversight and Government Reform, Subcommittee on Economic Growth, Job Creation and Regulatory Affairs, *Hearing on The IRS Targeting Investigation: What is the Administration Doing?* (Feb. 6, 2014) (emphasis added).

²¹ Letter from Chairman Darrell E. Issa to Ranking Member Elijah E. Cummings, House Committee on Oversight and Government Reform (Apr. 9, 2014) (footnote 11, citing February 8, 2012, letter from IRS to True the Vote).

Sincerely,



Elijah E. Cummings
Ranking Member

cc: The Honorable John Mica, Chairman, Subcommittee on Government Operations
The Honorable Jim Jordan, Chairman, Subcommittee on Economic Growth, Job
Creation and Regulatory Affairs
The Honorable Jason Chaffetz, Chairman, Subcommittee on National Security
The Honorable James Lankford, Chairman, Subcommittee on Energy Policy, Health
Care and Entitlements
The Honorable Blake Farenthold, Chairman, Subcommittee on Federal Workforce,
U.S. Postal Service and the Census