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Al Sharpton, Hillary Clinton, Lois Lerner Share Recordkeeping Tips

We may never get the full story of Hillary Clinton's emails, or Lois Lerner's for that matter. Both were savvy enough to be selective. One can add Al Sharpton to the clever trio, although his contribution to the game may be more old-fashioned: fires that destroy tax records. In his own low tech way, Rev. Sharpton has managed to keep tax problems under raps that would be catastrophic for mere mortals.

As Americans look for receipts and pour over their records, some may be struck by the odd serendipity. Maybe we all will learn that [no one in government knows how to use email except Hillary Clinton](#). Even before we knew that Mrs. Clinton never used the State Department email system, President Obama was adamant that there was no [smidgen of corruption](#) at the IRS. Employees were confused. Cincinnati went rogue. Etc.



Yet in recent [hearings of the Committee on Oversight & Government Reform](#), the Treasury Inspector General testified that he is investigating possible *criminal* activity at the IRS. All this as [Mrs. Clinton's remarkable e-mail drama is acted out](#)—and acted is right. Meanwhile, Rep. Kenny Marchant (R-Tex.) introduced a bill to bar IRS employees from using non-official e-mail for government business. Lois Lerner allegedly also used her personal account to discuss IRS matters.

Oh, texts too (listen up Mrs. Clinton). In 2013, when the IRS targeting scandal was already brewing, Ms. Lerner asked an IT specialist if the IRS saved texts? No, not automatically, he said, but the IT person also said saving them was *possible*, so be careful. “Perfect,” was Ms. Lerner’s response. IRS Commissioner John Koskinen testified that he was unaware of the instant-messaging system. Of course, he also testified at how hard the IRS looked for Lerner’s emails.

Remember all those many millions of dollars of taxpayer money the IRS spent looking? Yet House Members were recently told by the Inspector General that the IT staff of the IRS said they were *never even asked* for backup tapes to find Lerner’s emails. Deputy Inspector General Tim Camus said finding the emails was easy. “They were right where you would expect them to be,” he told the Oversight Committee on Feb. 27.

A probe for potential *criminal* activity related to covering-up Lerner’s emails? The fact that the C word is being used by the Inspector General is remarkable. That isn’t proof, of course, but it is astounding, even if that is as far as it goes. [Records](#) reveal that Ms. Lerner [received \\$129,000 in bonuses](#), averaging \$43,000 a year on top of her salary during the time [she was presiding over alleged discrimination against conservative nonprofits](#).

Even before Ms. Lerner became the face of the IRS targeting scandal, there were [allegations she had prior history of targeting conservatives](#). She would become what George Will called [the scowling face of the state](#). She repeatedly refused to testify, yet collects a nice federal pension. Proof is so terribly important.

And that brings us to Rev. Al Sharpton. He has achieved much and rendered comfort to many. Yet his reputation is not exactly spotless. Mr. Sharpton has been accused, for example, by [Eric Garner's daughter, of being all about the money](#). Yet the reverend and activist owes New York State over \$900,000 in taxes, and greater sums to the IRS. With about \$4.5 million in tax liens, most taxpayers know they would be pushed and prodded to pay.

Mr. Sharpton seems unfazed. There might be some serendipity here too. Despite multiple run-ins with the tax man, on several occasions he suffered fires that destroyed his records *just* as he was about to turn them over to officials. He may have explained the [tax receipts rule the IRS keeps quiet](#). In [Cohan v. Commissioner](#), the Appeals Court rocked the IRS back on its heels with the Cohan Rule. It allows taxpayers to prove by “other credible evidence” they actually incurred deductible expenses.

In any case, outgoing Attorney General [Eric Holder defends Rev. Sharpton's ties to the White House](#), although other people [have questioned why](#) President Obama [would elevate](#) Rev. Sharpton, when [he owes millions in taxes](#). Meanwhile, the Wall Street Journal has suggested that the Justice Department may try to pick up where the IRS and Ms. Lerner left off. The team Mr. Holder has assembled, including Richard Pilger, who first contacted Ms. Lerner in 2010 about going after certain organization, has been called [Eric Holder's speech police](#).

In 2010, Ms. Lerner relayed to the Justice Department a database of 1.1 million documents, including protected taxpayer information. Are you worried your tax records might be among them? Cheer up. With all the time Rev. Sharpton is spending in Washington, there could be a fire.

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