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THE TAX LAWYER

TAXES 12/28/2015

More Calls To Impeach IRS Chief Over Targeting, Bonuses, Obstruction

Congress has kept the IRS in business with recent funding, including slight budget increases included in the Consolidated Appropriations Act. The IRS even got some specific mandates for fraud prevention and taxpayer service, two areas where Republicans claim work is needed. Yet the alleged use of the IRS as a political weapon, and the role its Chief John Koskinen had in that long running scandal, continues to grate on some Republicans.

On Christmas eve, Sen. Pat Roberts (R-KS) wrote in the Wall Street Journal that [it's time to hold the IRS accountable for unfairness, including new IRS moves to targets political donors](#). Recent appropriations of money for the IRS comes with conditions, such as prohibiting the IRS from issuing new rules on the political activities of Section 501(c)(4) organizations. There are even attempts to stop the White House from ordering the IRS to review tax exempt groups. But are these and other band aids on the IRS enough?



IRS Commissioner John Koskinen testifies before the Senate Judiciary's Oversight, Agency Action, Federal Rights and Federal Courts Subcommittee in the Dirksen Senate Office Building on Capitol Hill July 29, 2015 in Washington, DC. Koskinen continued to face questions about alleged IRS targeting of political groups for extra scrutiny when applying for tax-exempt status. (Photo by Chip Somodevilla/Getty Images)



Not for Oversight Committee Chair Jason Chaffetz, R-Utah. He wants to continue pressure on IRS Commissioner John Koskinen, including impeachment. The [resolution](#) to impeach Commissioner Koskinen was introduced by Chairman Chaffetz (R-Utah) and 18 others. Months before, he and his colleagues [wrote to President Obama](#) requesting Koskinen's removal. The [resolution](#) claims that the IRS chief violated the public trust by:

- Failing to comply with a subpoena resulting in destruction of key evidence. Commissioner Koskinen failed to locate and preserve IRS records in accordance with a congressional subpoena and an internal preservation order. The IRS erased 422 backup tapes containing as many as 24,000 of Lois Lerner's emails – key pieces of evidence that were destroyed on Koskinen's watch.
- Failing to testify truthfully and provided false and misleading information. Commissioner Koskinen testified the IRS turned over all emails relevant to the congressional investigation, including all of Ms. Lerner's emails. When the agency determined Ms. Lerner's emails were missing, Commissioner Koskinen testified the emails were unrecoverable. These statements were false.
- Failing to notify Congress that key evidence was missing. The IRS knew Ms. Lerner's emails were missing in February 2014. In fact, they were not missing; the IRS destroyed the emails on March 4, 2014. The IRS did not notify Congress the emails were missing until June 2014 – four months later, and well after the White House and the Treasury Department were notified.

As Sen. Pat Roberts (R-Kan.) put it, the Obama administration used the IRS as a political tool to actively work against conservative groups. Roberts claims that the IRS suppressed electoral activities of groups that did not agree with the Obama administration's views. But now, any impeachment efforts against Koskinen are in the hands of the House Judiciary Committee, under the helm of Rep. Bob Goodlatte, R-Va.

Noting the committee's [report](#) on the IRS's treatment of organizations applying for tax-exempt status, Sen. Roberts questioned Commissioner Koskinen on IRS accountability: "Has anyone involved in this been fired, fined, reprimanded, denied a bonus, slapped on the wrist, or even received a stern 'talk to'?" Sen. Roberts' prepared remarks [here](#) included some zingers.

The [Stop Targeting of Political Beliefs by the IRS Act](#) would stop further attempts by IRS to exploit bureaucratic loopholes to restrict the free speech

rights of the same types of tax-exempt social welfare organizations victimized in the [IRS political targeting scandal](#). Sen. Roberts also introduced the [Federal Employee Tax Accountability Act](#), to require federal employees to be current on their taxes. It would also prevent federal personnel who are delinquent on their taxes from receiving bonuses. According to the Treasury Inspector General, close to \$3 million was awarded to IRS staff with violations on their records.

Rep. Elijah Cummings (D-Md.), Ranking Member of the House Committee on Oversight and Government Reform, issued a statement [condemned the impeachment resolution](#). And it seems highly unlikely to go anywhere. But some Republicans still want it to.

For alerts to future tax articles, email me at Wood@WoodLLP.com. This article is not legal advice.