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Court Orders IRS To Reveal White House Requests About Taxpayers

A federal judge has ordered the IRS to reveal all requests the White House made for private taxpayer data. It is a potentially explosive line of inquiry, and the IRS fought the court ruling hard. But now, the [IRS must hand them over](#). It could mean another bombshell in the long simmering IRS scandal that has dogged the Obama administration for over two years.

Recently, the IRS revealed—two years late—that firebrand [Lois Lerner had a secret email account under her dog's name](#) for IRS business. There have been multiple federal investigations for several years, and Ms. Lerner has refused to cooperate or testify. So, one might assume that American taxpayers would know about all of her emails by now. Indeed, [IRS documents](#) previously revealed a Lois Lerner [email](#) that warned IRS staffers about revealing too much information to Congress.



You might assume that the information would be handed over willingly from the IRS and other agencies. Yet prying each tidbit of information out of a notoriously opaque Obama administration has not been easy. Now, federal Judge Amy Berman Jackson issued her [opinion](#) requiring the IRS to reveal whatever the White House requested.

Amazingly, the chief IRS defense in this case—which presumably the White House would support—is that the IRS cannot hand over White House requests and any private taxpayer data the IRS gave the White House in response, because those records are *private taxpayer data*. We have to protect that taxpayer data, said the IRS! We can't reveal that is was revealed in violation of the law, because we must protect it!

Finally, though, the court ruled that the IRS cannot hide behind a law used to shield the very misconduct it was enacted to prohibit. The court noted that:

6 Congress amended section 6103 in 1976 “in the wake of Watergate and White House efforts to harass those on its ‘enemies list,’” in order to “restrict[] government officers and employees from revealing ‘any return’ or ‘return information,’” and its “core purpose” is to “protect[] taxpayer privacy.” So, this Court questions whether section 6103 should or would shield records that indicate that confidential taxpayer information was misused, or that government officials made an improper attempt to access that information. The IRS argues that “section 6103’s definition of ‘return information’ . . . makes no distinction based on the purpose for which a person might seek disclosure of the documents.” But accepting this argument would require a finding that even requests for return information that could involve a violation of section 6103 constitute “return information” that is exempt from disclosure under FOIA Exemption 3 and section 6103. The Court is unwilling to stretch the statute so far, and it cannot conclude that section 6103 may be used to shield the very misconduct it was enacted to prohibit.”

The Cause of Action lawsuit was filed after the government refused to honor a Freedom of Information Act request. In turn, that FOIA request was filed with the Treasury Inspector General for Tax Administration (TIGTA) and the IRS after TIGTA [admitted](#) it had launched a review. However, TIGTA’s report was never released. Cause of Action divided its FOIA requests into two separate lawsuits against the IRS and TIGTA.

The court has required the IRS to search for records it previously refused to disclose. This hardly seems the kind of ‘most transparent’ administration in

history that President Obama promised. Of course, the President has long denied that there is—or ever was—any IRS problem. He has said there was not a smidgen of corruption at the IRS, and that any missteps were the fault of bonehead decisions in local offices. On his recent Daily Show appearance, President Obama was at it again:

- 6 You've got this back office, and they're going after the Tea Party. Well, it turned out, no, Congress had passed a crummy law that didn't give people guidance in terms of what it was they were trying to do. They did it poorly and stupidly. The truth of the matter is that there was not some big conspiracy there. They were trying to sort out these conflicting demands. You don't want all this money pouring through non-for-profits, but you also want to make sure everybody is being treated fairly."

Perhaps the IRS will produce the data and prove that there was no violation of law. That would be a relief. But to fight so hard for a *lack* of transparency seems, well, wrong-headed.

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