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THE TAX LAWYER

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Dear Mr. President: Is There A 'Smidgen Of Corruption?' In IRS 'Lost' Lerner Emails?

President Barack Obama seemed a touch testy when he made his now famous “not even a smidgen of corruption” remark about the IRS [to Fox News in February](#). There was no evidence *at all* that the IRS was used for political targeting, he made clear. Rather, there were just some folks down at the IRS who were “*confused*” about how to implement the law governing some kinds of tax-exempt groups.

Shucks, that makes sense, I guess. Hey, tax law is complicated. Besides, you know how those people in Cincinnati are. And those IRS people? They’re self-starters, almost Silicon Valley free-thinkers. They hold up things and ask questions whenever they feel like it. Sure.

But when the key figure (Lois Lerner) fired the opening shot by *planting* a question in the audience at an American Bar Association tax meeting? You wonder. When that *same* figure repeatedly took the Fifth—after flatly expressing her innocence, which some legal experts say waived her Fifth Amendment rights? You wonder.

When *thousands* of emails go missing, you wonder. When the missing emails were from 2009 to 2011, you wonder. When the long ago (*alleged*) computer crash occurred in 2011, but was *just* now revealed despite a year-long federal investigation? You wonder.

TAXPAYER BILL OF RIGHTS

THE RIGHT TO...

- › Be Informed
- › Quality Service
- › Pay No More than the Correct Amount of Tax
- › Challenge the IRS's Position and Be Heard
- › Appeal an IRS Decision in an Independent Forum
- › Finality
- › Privacy
- › Confidentiality
- › Retain Representation
- › A Fair and Just Tax System, Including Access to the Taxpayer Advocate Service

Know Your Rights.



Taxpayer Bill of Rights

Whatever your tech savvy about emails, computers, servers, and IT issues, you wonder. When the IRS says it spent \$10 million (of taxpayer money) trying to find those emails, you wonder. Well, at least you wonder a **smidgen**. After all, the IRS would surely be able to find out something about a *taxpayer*. Go figure.

Congress requested all Ms. Lerner's emails from early 2009 to April 2011. After promising to turn them over, *on Friday the 13th*, the IRS said it can't find them. House Oversight and Government Reform Committee Chairman Darrell Issa (R-Calif.) wonders, noting:

"Isn't it convenient for the Obama Administration that the IRS now says it has suddenly realized it lost Lois Lerner's emails requested by Congress and promised by Commissioner John Koskinen? Do they really expect the American people to believe that, after having withheld these emails for a year, they're just now realizing the most critical time period is missing?"

Rep. Issa wonders, and alludes to the fairy tale about rogue 'mismanagement' in one IRS office: "If there wasn't nefarious conduct that went much higher than Lois Lerner in the IRS targeting scandal, why are they playing these games?" Rep. Dave Camp, R-Mich., Chairman of the House Ways and Means Committee, wonders: "There needs to be an immediate investigation and forensic audit by Department of Justice as well as the inspector general."

Meanwhile, Rep. Steve Stockman (R-Texas) wonders. He wrote a [letter](#) to the National Security Agency asking the NSA to turn over all the metadata it has collected on the email accounts of Ms. Lerner from January 2009 to April 2011. Rep. Stockman's [press release](#) says, "The metadata will establish who Lerner contacted and when, which helps investigators determine the extent of illegal activity by the IRS."

I want to believe the best of all the individuals involved in this mess. But I can't help but wonder. And with no offense to anyone who was unfairly targeted, spent money and energy responding to tax exemption hassles, the cover-up—it doesn't seem unfair to use that word at this point—seems worse than the crime. Don't these people work for us, not the reverse?

Indeed, whatever your political view or tolerance for coincidence, isn't it time to trust but verify?

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.