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### IRS Commissioner's Smidgen Of Impeachment

The House Judiciary Committee meets May 24, 2016 to consider IRS Commissioner John Koskinen. As Don Corleone said to the Heads of the Five Families, *“How did things ever get so far?”* President Obama was less than convincing with his famous “not even a smidgen of corruption” remark about the IRS [to Fox News](#) in 2014. There were just some folks down at the IRS who were “confused” about how to implement the law governing tax-exempt groups. “Confused” sounded better than the one about the rogue IRS employees in Cincinnati.

Now, House Oversight and Government Reform Committee Chairman Jason Chaffetz (R-UT) introduced [House Resolution 737](#) to censure IRS Commissioner Koskinen. The resolution offers Congressional condemnation and disapproval for what it claims is the IRS Commissioner’s pattern of conduct. It says that is inconsistent with the trust and confidence placed in him as an Officer of the United States. The resolution formally censures Mr. Koskinen, urges his resignation or removal, and even requires him to forfeit all rights to his government pension and other federal benefits.



The list of complaints the Republicans have with the IRS Commissioner include:

- Failure to comply with a subpoena resulting in destruction of key evidence.
  - Failed to locate and preserve IRS records in accordance with a congressional subpoena and an internal preservation order where 422 backup tapes containing as many as 24,000 of Lois Lerner's emails – key pieces of evidence – were destroyed on Koskinen's watch.
- Failure to testify truthfully under oath and provided false and misleading information.
  - Falsely testified the IRS turned over all emails relevant to the congressional investigation, including all of Ms. Lerner's emails.
  - Falsely testified emails were unrecoverable once the agency realized some of Ms. Lerner's emails were missing.
- Failure to notify Congress key evidence was missing.
  - Despite destroying Lois Lerner's emails on March 4, 2014, the IRS did not notify Congress the emails were missing until June 2014.

This has been a long battle. Indeed, Chairman Chaffetz and 51 members of Congress sent a [letter](#) to President Obama in July of 2015 calling for the IRS Commissioner's removal. On October 27, 2015, Chairman Chaffetz introduced [H.J. Res. 494](#) to begin proceedings to impeach Koskinen. Referred to the House Judiciary Committee, it currently has 69 co-sponsors. The Committee even released a [video](#) with a timeline of key events in the IRS targeting scandal.

House Republicans still want action. Some of the anti-IRS movement is arguably due to the seething animosity some Republicans still have over the targeting, and the way the IRS chief handled it. A raft of scandals involving the IRS, poor and even evasive responses to Congress, bungled approaches to security, and a seeming diffidence to the public and concerned legislators have not won the IRS any friends. For Republicans, the IRS Commissioner has been a lightning rod.

Sen. Pat Roberts (R-Kan.) said late last year that the Obama administration used the IRS as a political tool to actively work against conservative groups. Roberts claimed that the IRS suppressed electoral activities of groups that did not agree with the Obama administration's views. [Sen. Roberts said](#):

6 In my reading of the factual information presented in the report, there was systematic suppression of the free speech rights of these organizations, which is sadly ongoing. The end result has been a grave reduction in the taxpaying public's faith in the agency – This is a horrible situation, compounded by the agency's halfheartedly efforts to locate and preserve records relevant to this situation.”

Considering the committee's [report](#) that detailed its investigation into 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' full prepared remarks [here](#) included some zingers:

6 In fact, the IRS saw fit to mislead the committee about the existence of backup data, and sat on the information about computer crashes and lost backup tapes for weeks. Mr. Koskinen, you have been instrumental in this decay of the reputation and standing of the IRS. You bear a direct responsibility, particularly in your less-than cooperative approach in responding to the oversight requests of this committee. Mr. Koskinen, given that American citizens were targeted for extra scrutiny in the exemption application process, thereby denying them the First Amendment rights – a tactic comparable to what is seen in a totalitarian country – take your pick, has anyone involved in this been fired, fined, reprimanded, denied a bonus, slapped on the wrist, or even received a stern ‘talk to’?”

Despite all the hoopla, Commissioner Koskinen is still probably safe. In the meantime, Republicans have pushed to pass [laws slashing IRS power](#). President Obama has said he will veto bills that cut back on IRS budgets or power. Supporters say that the goal of such laws is to help improve customer service, prevent fraud, and ensure taxpayer dollars are being spent appropriately.

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