COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES WASHINGTON, DC 20515

April 12, 2017

The Honorable Jeff Sessions Attorney General U.S. Department of Justice 950 Pennsylvania Ave, NW Washington, DC 20530-0001

Dear Mr. Attorney General:

On April 9, 2014, the House Committee on Ways and Means voted to send a letter to the Department of Justice referring former IRS Exempt Organizations Division Director Lois G. Lerner for criminal prosecution. As indicated in the attached letter, the Committee's nearly three-year investigation uncovered evidence of willful misconduct on the part of Ms. Lerner. Despite this fact, and for what many believe were purely partisan reasons, the prior Administration refused to review Ms. Lerner's misconduct. For the reasons described below, I respectfully request the Department of Justice to take a fresh look at the evidence presented in the attached referral in order to restore taxpayers' trust in the IRS.

In particular, the Committee found that Ms. Lerner used her position to improperly influence IRS action against conservative organizations, denying these groups due process and equal protection rights under the law. The Committee also found she impeded official investigations by providing misleading statements in response to questions from the Treasury Inspector General for Tax Administration. Finally, Lerner risked exposing, and may actually have disclosed, confidential taxpayer information, in apparent violation of Internal Revenue Code section 6103 by using her personal email to conduct official business.

As you know, your predecessor brought no charges against Ms. Lerner or any other IRS employees involved in the improper targeting of organizations applying for tax-exempt status.

Disturbingly, in February 2014, while the investigation by the Department of Justice (DOJ) was ongoing, President Obama stated there was "not a smidgeon of corruption" at the IRS, preempting a fair investigation in which he had political equities. It is clear that when the DOJ announced in October 2015 that it would not bring charges against Lois Lerner, the agency was following President Obama's signal on how he wanted the investigation to be handled.

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Taxpayers deserve to know that the DOJ's previous evaluation was not tainted by politics. Again, I respectfully request that the Department of Justice to take a fresh look at the evidence presented in the attached referral in order to assure the American people that DOJ's prior investigation was handled fairly and to restore taxpayers' trust in the IRS.

Sincerely,

Kevin Brady

Chairman
Committee on Ways and Means

eter J. **R**oskam

Chairman

Subcommittee on Tax Policy