



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 11, 2014

The Honorable Darrell Issa
Chairman
Committee on Oversight and
Government Reform
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Chairman:

I understand that you intend to issue subpoenas to compel the IRS employees mentioned in your June 19, 2014, letter to me to appear for transcribed interviews before your staff. As you and I have discussed, and as I testified to earlier this week, the Treasury Inspector General for Tax Administration (TIGTA) has begun an investigation related to Lois Lerner's hard drive crash. The IRS is fully cooperating and does not want to interfere in any way with TIGTA's independent investigation of the issues outlined in the bipartisan letter from the Senate Finance Committee.

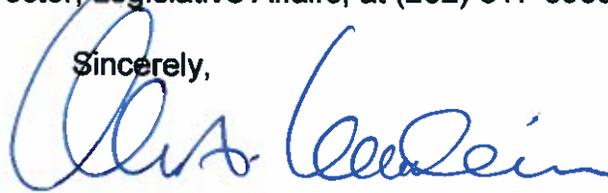
TIGTA has asked that we make its investigation a priority. In part, this means allowing TIGTA's investigators the chance to gather information and interview witnesses before the IRS or others separately gather such information or interview these witnesses. As I have testified, we will honor this request. Consequently, since we expect that TIGTA will want to interview the people you requested as part of its investigation, I believe we should wait until the completion of TIGTA's investigation before deciding on appropriate next steps and what interviews may be necessary.

Based on your statements during the hearing this week, I understood that you recognized the need to allow TIGTA to conduct its investigation without the interference that the requested interviews might create. During the hearing, you noted that you would work to find some common middle ground. Compelling IRS employees to appear for transcribed interviews while a TIGTA investigation, requested by another Congressional committee, is ongoing seems inconsistent with this view.

I would also like to note that at no time since the beginning of the four congressional investigations has any committee needed to resort to compulsory measures for IRS employees to appear for transcribed interviews. In total, 39 current and former IRS employees have been made available for more than 71 interviews by congressional committees. We have also produced more than 960,000 pages of materials, including over 67,000 Lerner-related emails, to the tax-writing committees.

We look forward to continuing our voluntary cooperation with your committee. If you would like to discuss this matter further, please contact me or a member of your staff may contact Leonard Oursler, Director, Legislative Affairs, at (202) 317-6985.

Sincerely,



John A. Koskinen

cc: The Honorable Elijah Cummings, Ranking Member, Committee on Oversight and
Government Reform
The Honorable J. Russell George, Treasury Inspector General for Tax
Administration