

Justice Department Drops Investigation into IRS Targeting

The Department of Justice (DOJ) informed Congress that it is closing its investigation into whether the IRS deliberately targeted conservative tax-exempt organizations. In a letter dated October 23, the DOJ wrote that no charges will be filed against Lois Lerner, the former head of the IRS's Exempt Organizations Division, or any other IRS employee. Assistant Attorney General Peter J. Kadzik said that based on the evidence developed in this investigation and the recommendation of experienced career prosecutors and supervising attorneys at the department, it had found no evidence that the IRS attempted to obstruct justice.

Lois Lerner had pleaded the Fifth Amendment when she appeared before Congress to testify into the IRS scandal of deliberately targeting conservative groups who had applied for tax-exempt status. The DOJ letter further stated that the investigation found "...substantial evidence of mismanagement, poor judgment and institutional inertia leading to the belief by many tax-exempt applicants that the IRS targeted them based on their political viewpoints. But poor management is not a crime."

In response to the announcement the House Ways and Means Committee Chairman Paul Ryan, R-Wis., issued a statement saying, "Despite the DOJ closing its investigation, the Ways and Means Committee will continue to find answers and hold the IRS accountable for its actions." Similarly, Judiciary Committee Chairman Charles E. Grassley, R-Iowa, a senior member and former chairman of the Senate Finance Committee, which has jurisdiction over the IRS, said in a statement that the lack of accountability for the targeting scandal "is plain wrong. As a legislator, I'm working to fulfill my responsibilities to fix the IRS mess."

In an unexpected development House Republicans on Tuesday, October 28, 2015 introduced a resolution to impeach IRS Commissioner John Koskinen, accusing him of making "false statements" under oath and failing to comply with a subpoena for evidence.

House Oversight Committee Chairman Jason Chaffetz, R-Utah, and 18 other committee members introduced the resolution to begin impeachment proceedings. In doing so, they followed through on a threat first made over the summer, when Republicans accused the IRS leader of making inaccurate statements to Congress, failing to comply with a congressionally issued subpoena, and destroying documents related to the case.

Except for the impeachment resolution, this is about what the experts have been predicting for some time now. It is difficult to judge intent when evidence has been destroyed and witnesses refuse to cooperate. Nevertheless, the fact that the issue was raised and investigated has resulted in some positives. The IRS has made a concerted effort over the past year to both speed up the

process of reviewing the exemption applications of nonprofits and a number of administrative and management changes have also been made. The lesson learned....it is important to speak up and contact your state and federal representatives if you believe you or your organization are being targeted or singled out.

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