

Congress of the United States
Washington, DC 20510

February 5, 2014

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224-0001

Dear Commissioner Koskinen:

As you know, the reputation of the Internal Revenue Service (IRS) is at an all-time low in the eyes of the public it exists to serve. Last year, three high-ranking IRS officials left the agency after the Treasury Inspector General for Tax Administration (TIGTA) determined the IRS had targeted conservative organizations in the run-up to the 2010 and 2012 elections. It is now therefore incumbent upon you and your team to demonstrate to the American people that you are making every effort to regain their confidence and trust.

Surprisingly, the new proposed rule published by your predecessor in November goes in the opposite direction by continuing to target the first amendment rights of these same grass-roots groups.¹ This rule would redefine political activity so broadly that grass-roots groups all across the country will likely be forced to shut down simply for engaging in the kind of non-partisan educational activities the 501(c)4 designation was designed to support. In many cases, these are the same groups that were already victimized by the IRS's inappropriate targeting.

The timing of this rule appears calculated to take effect just in time for the mid-term elections, giving the strong appearance of political motivation. Moreover, Congressional investigators have found that, despite the claim that the draft rule was produced in response to the 2013 TIGTA report, the draft rule had been under consideration within the administration for at least two years before that report came out, suggesting a political motivation well outside the bounds of the agency's mission.

This proposed rule is an affront to free speech itself. It poses a serious and undeniable threat to the ability of ordinary Americans to freely participate in the democratic process. That's why groups all along the political spectrum, from the ACLU to the Chamber of Commerce, and the citizens who support them, are increasingly concerned about its effect.

It is our view that finalizing this proposed rule would make intimidation and harassment of the administration's political opponents the official policy of the IRS and would allow the Obama Administration to use your agency as a partisan tool. This would be a serious error, especially in light of the recent track record of intimidation at the IRS. It would also cement your reputation as someone who is unable or unwilling to restore the public's faith in this important agency.

¹ 78 Fed. Reg. 71535 (November 29, 2013).

We believe it is your intent to restore a credible, non-partisan approach at the IRS. And, we understand that you inherited this proposed rule. But, you are now left with a simple choice – reform the IRS and root out any hint of corruption or targeting of political opponents, starting by withdrawing this proposed rule, or allow the administration to use the agency as a means to infringe on the constitutionally protected right to free speech.

One of the reasons you have been appointed to a five-year term is so that you will be protected from undue political pressure. So, we urge you to take a stand against this kind of intimidation, abandon this proposed rule, and make it clear to a nervous public that your agency will no longer engage in government-sanctioned crackdowns on speech.

Sincerely,



MITCH McCONNELL



JOHN CORNYN



JOHN THUNE



ORRIN HATCH



RICHARD SHELBY



JOHN BOEHNER



ERIC CANTOR



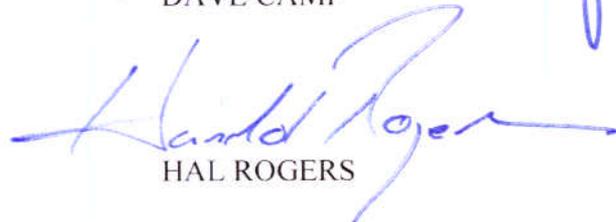
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CATHY McMORRIS RODGERS



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