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IRS Hid Conservative Targeting Until After 2012 Presidential Election. Smidgen Corrupt?

Was the IRS used for politics? It's a fair question, yet one that suggests an answer when you look at numerous 'coincidences' that are too hard to fathom. Add that to that the testimony of key IRS figures and their inconsistent emails. The result is a mismatch revealing an IRS run amok in political spin it later admitted was wrong.

Ironically, a new report issued by the House Oversight and Government Reform Committee concerns some handlers at the IRS who seemed to be playing politics while criticizing conservative organizations for playing politics. That is only one irony wrung from the more than 200 page report. The report summarizes its investigation into the IRS's treatment of politically active nonprofit groups.

The full report is here: "[The Internal Revenue Service's Targeting of Conservative Tax-Exempt Applicants: Report of Findings for the 113th Congress.](#)" Its conclusion reads in part:

Conservative organizations were not just singled out because of their political beliefs—they were targeted by IRS officials and employees who expressed a general loathing toward them even while begrudgingly admitting that those organizations were in compliance with the only thing the IRS should care about: the federal tax code. Documents and interviews show IRS officials failed to limit their professional judgments to enforcing the tax code and instead inserted their own beliefs and judgments into federal matters to influence outcomes and decisions. One IRS agent wrote about an organization applying for 501(c)(4) status that donated to other organizations that engaged in political activity, "I'm not sure we can deny them because, technically, I don't know that I can deny them simply for donating to another 501(c)(4)." Another agent responded, "This sounds like a bad org . . . This org gives me an icky feeling."



(AP Photo/Lauren Victoria Burke, File)

Many democrats have dismissed the report as more political theater with facts taken out of context. But it is hard to argue with the facts: A top IRS official *considered* going public with the agency's targeting of conservative groups at a hearing just months before the 2012 presidential election. One wonders what might have happened in the election if he had. Ultimately, the IRS official decided against revealing the bombshell news, according to the new House committee report.

The IRS official was none other than the Deputy IRS Commissioner Steven Miller. He would become Acting Commissioner, then would be fired by the President in May of 2013. Would a more prompt disclosure to Congress have made for a different Presidential election?

It is impossible to say, but it is hard to argue with the notion that this truly is political. Mr. Miller wrote to his Chief of Staff in June 2012, a month *before* a House Ways and Means subcommittee hearing. Significantly, Mr. Miller wrote that he was weighing whether to testify to "put a stake" in the "c4" issue — apparently a reference to allegations about politics playing a role in the agency's denial of tax-exempt, 501(c)(4) status to conservative groups.

At the very least, the email makes it plain that Mr. Miller was aware of the situation. Mr. Miller ultimately testified on July 25, 2012 but never revealed his knowledge of the IRS misconduct. The report does not paint Mr. Miller as committing perjury, but says:

"Though Miller was never asked as directly as [Commissioner Doug] Shulman about the targeting ... Miller likewise never told Congress about the IRS misconduct. Miller's multiple missed opportunities to tell Congress about the targeting continued the IRS's pattern of failing to inform Congress."

In fact, Mr. Miller testified before Congress six times from May 2012 until May 2013, before being forced to resign. Until the bitter end, Mr. Miller said the targeting was not motivated by politics, but his emails show otherwise. And the administration's handling of the investigation was appalling, the report claims.

The belated disclosure that emails were destroyed, the who's-on-first routine about the recycled hard drives, the no smidgen of corruption, were all telling. Too many excuses generally are. How was the administration's cooperation? The report says that, "Even as recently as July 2014, after the IRS informed Congress that it had destroyed two years of Lerner's e-mails, the FBI continued its refusal to provide any information about its investigation."

The Justice Department even considered criminal prosecutions, a topic the Justice Department discussed with disgraced Exempt Organizations Chief Lois Lerner. It's all rather amazing when one recalls President Obama's testy "not even a smidgen of corruption" remark to [Fox News](#) in February 2014.

In August 2010, the IRS [distributed a BOLO](#) (Be on the Lookout) list for Tea Party organizations applying for tax exempt status. Extra scrutiny, please. In October 2010, Lois Lerner met with the DOJ about prosecuting conservative groups. Lerner or others at the IRS send voluminous taxpayer records to the FBI and DOJ, probably violating privacy laws.

Despite reports of targeting, [former IRS Commissioner Doug Shulman testifies](#) in March of 2012 that there is "absolutely no targeting" of conservative or Tea Party groups. After [Mr. Shulman stepped down](#) in November, 2012, Steven Miller replaced him. **Then, Mr. Miller considers coming clean about targeting in June of 2012. In July of 2012 Miller testifies but does not reveal the targeting.**

On May 10, 2013, during a bar meeting, Ms. Lerner admits targeting, calling it "absolutely incorrect, insensitive, and inappropriate." Four days later, on May 14, 2013, the Inspector General [issues a report](#) confirming targeting. On May 15, 2013, Acting IRS Commissioner [Steven Miller resigns](#). And on June 12, 2013, the IRS finally suspends BOLO lists for Tea Party names.

On June 20, 2013, the IRS pays \$70 million in bonuses. Ms. Lerner receives \$42,000; former Commissioner Miller receives \$100,000. On June 24, 2013, the IRS admits that "inappropriate criteria" were used for tax-exempt status. On February 3, 2014, President Obama tells Fox there's "[not a smidgen of corruption](#)" at the IRS.

On June 13, 2014 (Friday the 13th!), the IRS first says it lost Ms. Lerner's emails from 2009 to 2011. The IRS says hard drives and backups were destroyed, for 6 other IRS employees' too. The IRS spent \$10 million trying to recover them, but they are gone. In November-December 2014, the Inspector General recovers 30,000 backed up Lerner emails. In FOIA litigation, court ordered documents show that the DOJ met with Ms. Lerner in 2010 about conservative groups.

For the missing emails, and important communications between the IRS and White House, unless someone's hard drive crashes, we should see them soon.

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