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### Should IRS Have Guns? How About Email?

How would you like seeing gun-toting IRS Agents at your door? In comparison, a correspondence audit doesn't sound so bad. Only the Criminal Investigation Division of the IRS gets to carry guns, and they say they need them. The IRS has a hard job to do, and being charged with collecting taxes isn't easy. Yet some people are extra worried about having this already very powerful organization waving weapons around.

For one thing, even this elite unit doesn't have a perfect safety record. According to one government audit, [IRS Agents accidentally discharged their guns 11 times](#) between 2009 and 2011. Some of the misfires resulted in property damage or personal injury.

If you're thinking that 11 misfires doesn't sound too bad, consider this: the report also says that IRS agents fired their guns *accidentally* more times than they did *intentionally*. That's according to the Treasury Inspector General for Tax Administration. Even without these safety problems, many people find the IRS and guns a bad mix.



In some criminal tax cases, defendants have tried to suppress evidence based on the IRS carrying guns. In [United States v. Adams](#), the First Circuit Court of Appeals affirmed Charles Adams' conviction for conspiracy to defraud the United States by obstructing payroll tax collections and tax evasion. Mr. Adams was convicted despite his argument that the IRS agents carrying guns was not allowed by law.

Mr. Adams was treated as a tax protester, which is clearly a pejorative term. Even so, he isn't the first taxpayer to be unhappy about the IRS having weapons. In fact, an IRS business card can cause more heart palpitations than the CIA, FBI, DOJ put together. You don't need to see a firearm to get weak in the knees.

You might feel especially queasy about the IRS having guns given all the 'smidgens of corruption' talk of the last two years. They can't seem to even hang on to emails. People are more disillusioned about the IRS today than in the past. With all those lost Lois Lerner emails, her hard drive crashed, and there was nothing backed up? Well, not exactly.

In [Hearings of the Committee on Oversight & Government Reform](#) on February 26, 2015, J. Russell George, the Treasury Inspector General, said he is investigating possible *criminal* activity at the IRS. The hearings also revealed the fact that investigators have recovered another 32,000 emails relating to Lois Lerner. Yet even that wasn't the most disturbing revelation.

House Members were told that the IRS had not even *asked* for the backup tapes when the 'hard drive crash' excuse was first used. That contradicted the prior testimony of IRS Commissioner John Koskinen. He had testified to the effect that recovery efforts had been thorough, and that the tapes couldn't be accessed. The IRS claims to have spent \$20 million responding to congressional inquiries, producing documents and providing agency officials to testify at hearings.

It now appears that no one may have asked, which almost sounds like the [Keystone Cops](#). Rep. John Mica, R-Fla., said, "It looks like we've been lied to, or at least misled." Treasury Deputy Inspector General Timothy Camus said, "We recovered quite a number of emails, but until we compare those to what's already been produced we don't know if they're new emails."

Mr. Camus said it took investigators only *two weeks* to locate the computer tapes, and about four months to find Ms. Lerner's emails on the tapes. Several Oversight Committee Members questioned how diligent the IRS had been, given how quickly the investigators now were able to find them. Yet an IRS statement repeats the tax agency's full cooperation. It has not been inexpensive.

With all of the controversy facing the IRS and the tax system these days, it can seem doubly scary to contemplate tax collectors being armed.

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