United States Senate

WASHINGTON, DC 20510

May 14, 2013

The Honorable Barack Obama
1600 Pennsylvania Avenue, NW
Washington, DC

Dear Mr. President:

We are writing to express our grave concerns and deep disappointment about the revelations in a report by the Treasury Inspector General for Tax Administration (TIGTA) that the Internal Revenue Service (IRS) had specifically targeted certain organizations for extra scrutiny as part of their approval review of applications for tax-exempt 501(c)(4) status. This appears to be a wholly inappropriate action that threatens to silence political dissent and brings partisan politics into what used to be a nonpartisan, unbiased and fact-based review process. The public's confidence in the IRS relies on fair and apolitical application of the law. Actions such as these undermine taxpayers' ability to trust its government to fairly implement the law.

According to information given to Congress in a timeline provided by the Treasury Inspector General for Tax Administration (TIGTA), in early 2010 "specialists had been asked to be on the lookout for Tea Party applications, and the IRS Determinations Unit had begun searching its database for applications with 'Tea Party,' 'Patriots,' or '9/12' in the organization's name." The report goes on to state that "By June 2011, some IRS specialists were probing applications using the following criteria to identify tea-party cases, according to the Treasury inspector general findings: "'Tea Party,' 'Patriots' or '9/12 Project' is referenced in the case file; issues include government spending, government debt or taxes; education of the public by advocacy/lobbying to 'make America a better place to live'; statements in the case file criticize how the country is being run."

We are deeply disturbed that agents of the government were directed to give greater scrutiny to groups engaged in conduct questioning the actions of their government. This type of purely political scrutiny being conducted by an Executive Branch Agency is yet another completely inexcusable attempt to chill the speech of political opponents and those who would question their government, consistent with a broader pattern of intimidation by arms of your administration to silence political dissent.

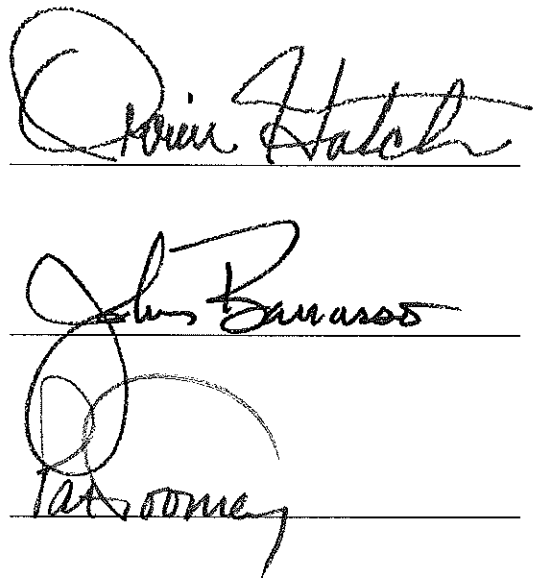
These disclosures are even more unsettling as they contradict prior statements made by representatives of the Administration on this matter. In response to questions raised in 2012 on this issue by Republican Senators, Steven T. Miller, the Deputy Commissioner for Services and Enforcement at the IRS, specifically (and falsely) stated that there was an unbiased, technical screening process used to determine which applications for 501(c)(4) organizations merited

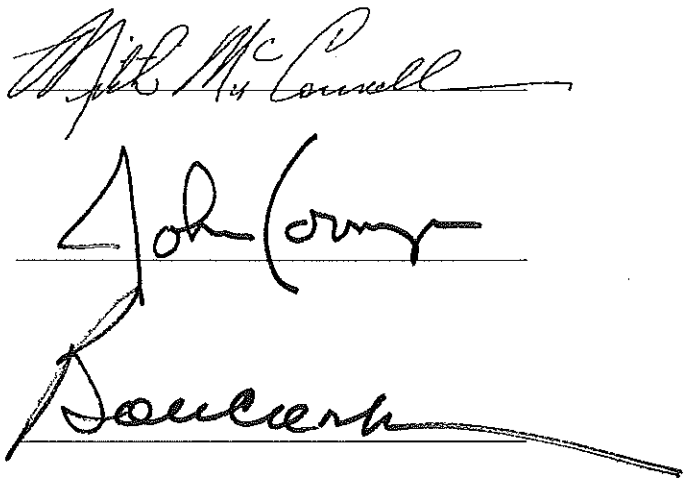
further review. In two separate letters to Finance Committee Ranking Member Orin Hatch, Mr. Miller failed to note that explicitly political screens were used in reviewing applications, despite the fact the practice was apparently well known within the IRS as early as 2010.[1]

Given these strong and clear statements by the Administration in 2012 that no such targeted review or specified politically motivated criteria existed, these revelations raise serious questions about the entire application review process, and the controls in place at the IRS to stop this sort of political interference once and for all. According to TIGTA these actions took place more than two years ago, yet without this information becoming public, there is no evidence that your administration would have done anything to make sure these abuses were brought to light and dealt with in a transparent way.

The American people deserve to know what actions will be taken to ensure those who made these policy decisions at the IRS are being held fully accountable and more importantly what is being done to ensure that this kind of raw partisanship is fully eliminated from these critically important non-partisan government functions. As such, we demand that your Administration comply with all requests related to Congressional inquiries without any delay, including making available all IRS employees involved in designing and implementing these prohibited political screening, so that the public has a full accounting of these actions. It is imperative that the Administration be fully forthcoming to ensure that we begin to restore the confidence of our fellow citizens after this blatant violation of their trust. We look forward to working on this critical issue with the Administration's full cooperation.

Sincerely,





[1] April 26, 2012 and September 11, 2012, letters to The Honorable Orrin G. Hatch from Steven T. Miller, Deputy Commissioner for Services and Enforcement, Internal Revenue Service.

	Richard Shelby
(FL)	
	Chuck Grassley
	Rand Paul

Jerry Moran