



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

March 19, 2015

The Honorable Paul Ryan
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Chairman:

I am writing in response to your letter dated March 4, 2015, inquiring as to whether and to what extent the IRS shares taxpayer information with the various components of the Executive Office of the President (EOP). Thank you, once again, for the courtesy of enabling us to complete our production of documents pertaining to 26 U.S.C. section 501(c)(4) determinations before turning to this request.

As your letter notes, 26 U.S.C. section 6103(g) provides for the IRS to disclose certain tax return information to the President and other designated persons, upon request, provided that such disclosures are reported to the Joint Committee on Taxation. We have reviewed our records regarding disclosures under section 6103 for the time period referenced in your letter (January 1, 2010, through the present), and I can confirm that no section 6103(g) disclosures have been requested by the President, or made by the IRS, during this time.

You have also requested that we produce certain electronic communications between us and the EOP. Please note that we have already produced to you some of the requested IRS-EOP communications as part of the section 501(c)(4) document production. In particular, you have already received all IRS-EOP communications that we have identified from January 2010 through at least May 2013¹ pertaining to section 501(c)(4) determinations. You have also received all IRS-EOP communications that we have identified for this time period to which Lois Lerner and/or Holly Paz were a party, regardless of the subject matter. Please do not hesitate to contact our staff if we can assist you in locating or answer any questions about these previously produced documents.

At this juncture, we will re-review the documents in the database that we compiled for the

¹ We began collecting electronically stored information (ESI) for IRS document custodians in May and June of 2013. For some custodians, documents were collected later and thus their ESI also contains some more recent material.

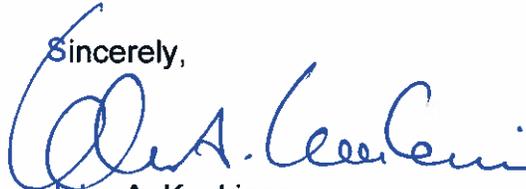
section 501(c)(4) investigation to determine whether our database includes any additional IRS-EOP communications – that is, any IRS-EOP communications neither pertaining to section 501(c)(4) determinations nor involving Ms. Lerner or Ms. Paz – regarding any non-consent-based transmission of taxpayer information to the EOP. If we identify any such additional documents, we will produce them to you.

As you know, in the course of the section 501(c)(4) investigation, we produced documents from a set of 88 custodians, who we identified for your reference in the enclosed custodians list. For each of these custodians, we have loaded electronically stored information (ESI) onto our database, and it is this ESI that we propose to search for additional EOP communications. Although it would not be feasible for us to search through the emails of all IRS employees, we are certainly willing to review records for particular additional document custodians, if that would be helpful. If you would like us to review any other current or former IRS employees' records, please do not hesitate to ask.

In addition, please bear in mind that our database was designed to capture documents for the time period at issue in the section 501(c)(4) investigation (2009 through mid-2013). We can search for records outside of this time period, but this would likely require a separate records collection and/or document processing effort, even for custodians whose ESI we have already loaded into our database. If it would be helpful for us to obtain documents from outside of the above time period for any particular custodians, please let us know.

I hope you have found this information helpful. I am also sending a letter to Chairman Hatch. If you have any questions, or if you require anything further, please contact me or a member of your staff may contact Leonard Oursler, Director, Legislative Affairs, at (202) 317-6985.

Sincerely,



John A. Koskinen

Enclosure