

# COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

WASHINGTON, DC 20515

March 21, 2016

The Honorable J. Russell George  
Treasury Inspector General for Tax Administration  
U.S. Department of the Treasury  
1401 H Street, NW, Suite 469  
Washington, DC 20005

Dear Inspector General George:

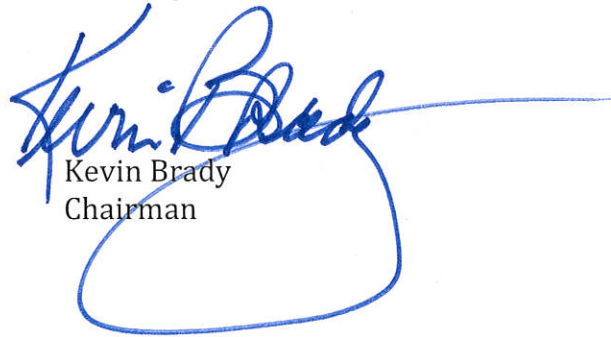
As the Chairman of the House Ways and Means Committee, it is troubling to me that the Internal Revenue Service repeatedly has destroyed documents that it should have preserved in the course of litigation, investigations, and Freedom of Information Act requests. The Committee also has been concerned that the IRS twice now has announced it had lost documents it should have preserved and then later announced—or TIGTA has announced—that some of the documents were preserved in the IRS's backup systems or in the course of preserving documents for other matters. In order to understand the IRS's general procedures and compliance or failure to comply with those procedures, we request that TIGTA:

1. Determine what the IRS's record retention policies are for all records, including, but not limited to, employee, contractor, and Service hard copy documents, emails, instant messages, computer hard drives, backup drives, and smartphone devices.
2. Review whether the IRS's policies, practices, and employee and contractor trainings designed to ensure that employees and contractors comply with federal records requirements are sufficient to ensure such compliance.
3. Review the circumstances under which the IRS issues a litigation hold notice to its employees and/or contractors, the processes by which the IRS issues that notice, and the steps the IRS takes to ensure employees and contractors comply with that notice.
4. Review the processes the IRS uses to respond to FOIA requests to ensure compliance with FOIA and its regulations, including by analyzing a sample FOIA requests and the provided responses, across a range of simple to complex requests, to ensure the IRS is providing a full response.

5. Review instances from 2012 to the present in which the IRS was required to provide documents to external parties, including audited or investigated taxpayers, FOIA requesters, other parties to IRS litigation, congressional investigators. Please determine what steps the IRS took to identify responsive records, to preserve those records, and to produce those records, and what steps the IRS could or should have taken to ensure complete production that it did not take.

Thank you for your attention to this matter. Please provide an anticipated timeline for the TIGTA's response to this request by April 1, 2016. If you have any questions, please contact Committee staff member Amanda Neely at 202-225-9263.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Brady", with a long horizontal line extending to the right and a large loop underneath.

Kevin Brady  
Chairman