

114TH CONGRESS
1ST SESSION

H. RES. 494

Impeaching John Andrew Koskinen, Commissioner of the Internal Revenue Service, for high crimes and misdemeanors.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 27, 2015

Mr. CHAFFETZ (for himself, Mr. DESANTIS, Mr. GOSAR, Mr. DESJARLAIS, Mr. FARENTHOLD, Mr. WALBERG, Mr. JODY B. HICE of Georgia, Mr. PALMER, Mr. WALKER, Mr. MULVANEY, Mr. JORDAN, Mr. RUSSELL, Mr. CARTER of Georgia, Mr. GROTHMAN, Mrs. LUMMIS, Mr. HURD of Texas, Mr. AMASH, Mr. TURNER, and Mr. MASSIE) submitted the following resolution; which was referred to the Committee on the Judiciary

RESOLUTION

Impeaching John Andrew Koskinen, Commissioner of the Internal Revenue Service, for high crimes and misdemeanors.

1 *Resolved*, That John Andrew Koskinen, Commis-
2 sioner of the Internal Revenue Service, is impeached for
3 high crimes and misdemeanors and that the following arti-
4 cles of impeachment be exhibited to the Senate:

5 Articles of impeachment exhibited by the House of
6 Representatives of the United States of America in the
7 name of itself and of the people of the United States of
8 America, against John Andrew Koskinen, Commissioner

1 of the Internal Revenue Service, in maintenance and sup-
2 port of its impeachment against him for high crimes and
3 misdemeanors.

4 ARTICLE I

5 John Andrew Koskinen, in his conduct while Com-
6 missioner of the Internal Revenue Service, engaged in a
7 pattern of conduct that is incompatible with his duties as
8 an Officer of the United States, as follows:

9 Commissioner Koskinen failed in his duty to respond
10 to lawfully issued congressional subpoenas. On August 2,
11 2013, the Committee on Oversight and Government Re-
12 form of the House of Representatives issued a subpoena
13 to Secretary of the Treasury Jacob Lew, the custodian of
14 Internal Revenue Service documents. That subpoena de-
15 manded, among other things, “[a]ll communications sent
16 or received by Lois Lerner, from January 1, 2009, to Au-
17 gust 2, 2013”. On February 14, 2014, following the Sen-
18 ate’s confirmation of John Andrew Koskinen as Commis-
19 sioner of the Internal Revenue Service, the Committee on
20 Oversight and Government Reform of the House of Rep-
21 resentatives reissued the subpoena to him.

22 On March 4, 2014, Internal Revenue Service employ-
23 ees in Martinsburg, West Virginia, magnetically erased
24 422 backup tapes, destroying as many as 24,000 of Lois
25 Lerner’s emails responsive to the subpoena. This action

1 impeded congressional investigations into the Internal
2 Revenue Service targeting of Americans based on their po-
3 litical affiliation. The American people may never know
4 the true culpability or extent of the Internal Revenue Serv-
5 ice targeting because of the destruction of evidence that
6 took place.

7 Wherefore, John Andrew Koskinen, by such conduct,
8 warrants impeachment and trial, and removal from office.

9 ARTICLE II

10 John Andrew Koskinen engaged in a pattern of de-
11 ception that demonstrates his unfitness to serve as Com-
12 missioner of the Internal Revenue Service. Commissioner
13 Koskinen made a series of false and misleading statements
14 to Congress in contravention of his oath to tell the truth.
15 Those false statements included the following:

16 (1) On June 20, 2014, Commissioner Koskinen
17 testified that “since the start of this investigation,
18 every email has been preserved. Nothing has been
19 lost. Nothing has been destroyed.”.

20 (2) On the same day, Commissioner Koskinen
21 testified that the Internal Revenue Service had “con-
22 firmed that backup tapes from 2011 no longer ex-
23 isted because they have been recycled, pursuant to
24 the Internal Revenue Service normal policy”. He
25 went on to explain that “[c]onfirmed means that

1 somebody went back and looked and made sure that
2 in fact any backup tapes that had existed had been
3 recycled”.

4 (3) On March 26, 2014, Commissioner
5 Koskinen was asked during a hearing before the
6 Committee on Oversight and Government Reform of
7 the House of Representatives, “Sir, are you or are
8 you not going to provide this committee all of Lois
9 Lerner’s emails?”. He answered, “Yes, we will do
10 that.”.

11 Each of those statements was materially false. On March
12 4, 2014, Internal Revenue Service employees magnetically
13 erased 422 backup tapes containing as many as 24,000
14 of Lois Lerner’s emails. On February 2, 2014, senior In-
15 ternal Revenue Service officials discovered that Lois
16 Lerner’s computer hard drive had crashed, rendering hun-
17 dreds or thousands of her emails unrecoverable. Commis-
18 sioner Koskinen’s false statements impeded and confused
19 congressional investigations into the Internal Revenue
20 Service targeting of Americans based on their political af-
21 filiation.

22 Wherefore, John Andrew Koskinen, by such conduct,
23 warrants impeachment and trial, and removal from office.

ARTICLE III

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2 John Andrew Koskinen, throughout his tenure as
3 Commissioner of the Internal Revenue Service, has acted
4 in a manner inconsistent with the trust and confidence
5 placed in him as an Officer of the United States, as fol-
6 lows:

7 During his confirmation hearing before the Senate
8 Committee on Finance, John Andrew Koskinen promised,
9 “[W]e will be transparent about any problems we run into;
10 and the public and certainly this committee will know
11 about those problems as soon as we do.”.

12 Commissioner Koskinen repeatedly violated that
13 promise. As early as February 2014 and no later than
14 April 2014, he was aware that a substantial portion of
15 Lois Lerner’s emails could not be produced to Congress.
16 However, in a March 19, 2014, letter to Senator Wyden
17 of the Senate Committee on Finance, Commissioner
18 Koskinen said, “We are transmitting today additional in-
19 formation that we believe completes our production to
20 your committee and the House Ways and Means
21 [C]ommittee. . . . In light of these productions, I hope
22 that the investigations can be concluded in the very near
23 future.”. At the time he sent that letter, he knew that
24 the document production was not complete.

1 Commissioner Koskinen did not notify Congress of
2 any problem until June 13, 2014, when he included the
3 information on the fifth page of the third enclosure of a
4 letter to the Senate Committee on Finance.

5 Wherefore, John Andrew Koskinen, by such conduct,
6 warrants impeachment and trial, and removal from office.

7 ARTICLE IV

8 John Andrew Koskinen has failed to act with com-
9 petence and forthrightness in overseeing the investigation
10 into Internal Revenue Service targeting of Americans be-
11 cause of their political affiliations as follows:

12 Commissioner Koskinen stated in a hearing on June
13 20, 2014, that the Internal Revenue Service had “gone
14 to great lengths” to retrieve all of Lois Lerner’s emails.
15 Commissioner Koskinen’s actions contradicted the assur-
16 ances he gave to Congress.

17 The Treasury Inspector General for Tax Administra-
18 tion found over 1,000 of Lois Lerner’s emails that the In-
19 ternal Revenue Service had failed to produce. Those dis-
20 coveries took only 15 days of investigation to uncover. The
21 Treasury Inspector General for Tax Administration
22 searched a number of available sources, including disaster
23 backup tapes, Lois Lerner’s Blackberry, the email server,
24 backup tapes for the email server, and Lois Lerner’s tem-
25 porary replacement laptop. The Internal Revenue Service

1 failed to examine any of those sources in its own investiga-
2 tion.

3 Wherefore, John Andrew Koskinen, by such conduct,
4 warrants impeachment, trial, and removal from office.

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