Two Years Later: A Condensed Timeline of the IRS Political Targeting Scandal





March 22, 2012 Then-Director of the IRS Exempt

Then-IRS commissioner Douglas Shulman testifies to Congress that the Service Organizations Division, Lois Lerner, is not targeting Tea Party groups. In testimony to the House Ways and Means' claims at a Duke University panel that Oversight Subcommittee, Commissioner Shulman states: "There's absolutely no "everybody is screaming at [the IRS] right targeting. This is the kind of back and forth that happens to people [who apply for now" to stop speech by nonprofit groups tax-exempt statusl." that criticizes politicians.

January 21, 2010

The Supreme Court rules in Citizens United v. Federal Election Commission that the government cannot restrict corporations, associations, and labor unions from making independent speech in support of or opposition to candidates. Critics of the decision respond with both legislative and administrative efforts to impose new restrictions on political speech. These efforts include proposed legislation in the states and Congress (such as the "DISCLOSE Act"), a proposed constitutional amendment that would amend the First Amendment, and intense pressure on administrative agencies, such as the Federal Election Commission, the Federal Communications Commission, the Securities and Exchange Commission, and the Internal Revenue

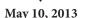
Service, to adopt new regulations.

January 2012

The IRS begins sending letters to many Tea Party organizations explaining that the groups' applications for tax-exempt status cannot be evaluated until they complete lengthy and complex questionnaires, some of which ask over 80 questions, including requests for information on past and present employees (and their family members), copies of all current web pages, interactions with the news media, and

predictions of future income and expenses.





In response to a planted question, Lois Lerner publicly apologizes on behalf of the IRS for "absolutely inappropriate" actions by lowerlevel workers, who had selected some conservative groups for extra scrutiny to determine whether their applications [for tax-exempt status] should be approved.



May 14, 2013

The Treasury Inspector General for Tax Administration (TIGTA) issues a report

entitled, "Inappropriate Criteria Were Used to Identify Tax-Exempt Applications

for Review." The report finds that "[t]he IRS used inappropriate criteria that

identified for review Tea Party and other organizations applying for tax-exempt

status based upon their names or policy positions instead of indications of

potential political campaign intervention."

The IRS proposes new rules restricting the advocacy efforts of tax-exempt 501(c)(4) groups. The proposed rules broadly expand the definition of "candidate-related political activity" to include activities that have never before been deemed as "political," such as voter-registration drives and the production of nonpartisan voter guides, potentially jeopardizing the tax-exempt status of many nonprofit groups on both sides of the political spectrum. Kimberley Strassel of The Wall Street Journal suggests that the "Treasury Department] appears to have combed through those tea party applications, compiled all the groups' main activities, and then restricted those activities in the new rule." Response to the proposal is overwhelmingly negative across the political spectrum. The IRS later withdraws the

Internal

Revenue

Service

Building

November 26, 2013



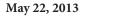


February 2, 2014 In response to a question about the IRS scandal during a Super Bowl Sunday interview with Fox News' Bill O'Reilly, President Barack Obama blames the IRS targeting scandal on "some boneheaded decisions...out of a local office," emphatically declaring that "not even a smidgeon of corruption" was

The IRS informs the House Ways and Means Committee that the Service has lost more than two years' worth of e-mails from January 2009 – April 2011 from Lois Lerner to outside agencies due to a computer crash. According to then-Committee Chairman Dave Camp: "The fact that I am just learning about this, over a year into the investigation, is completely unacceptable and now calls into question the credibility of the IRS's response to Congressional inquiries." The IRS later reveals that it is unable to produce e-mails from more than 20 other IRS employees involved in the targeting, and that technical analysts did not search Lerner's government-issued Blackberry to attempt to recover Lerner's e-mails., David Ferriero, Archivist of the United States, testifies that he was never notified of the alleged computer crash that resulted in the lost e-mails, and that the IRS did not act lawfully when it failed to report the missing e-mails. In February 2015, TIGTA Deputy Inspector General for Investigations Timothy Camus testifies before Congress and reports that TIGTA has found almost 33,000 unique e-mails from Lerner previously thought to be lost. The e-mails were stored "right

where you would expect them to be," said Camus.

March 18, 2015 In an interview with Politico, IRS Commissioner John Koskinen reiterates the Service's commitment to re-defining what is acceptable political activity for Section 501(c) organizations by revising its previously shelved rulemaking, and indicates that it may also impose new regulations for political parties, political action committees, and 527 organizations.



At a hearing of the House Oversight and Government Reform Committee, Lois Lerner reads an opening statement asserting her innocence, before ultimately invoking the Fifth Amendment when asked questions by members of the Committee. Members of the Committee believe that Lerner waived her right to plead the Fifth by making an opening statement, and the hearing is recessed, but not adjourned, so that Lerner can be called back to testify. Ultimately, the House votes to hold Lerner in contempt of Congress. However, outgoing U.S. attorney Ronald Machen announces nearly two years later that the Department of Justice will not file charges against Lerner.

Source: "IRS and the Tea Party: Timeline," Center for Competitive Politics. Available at: http://www.campaignfreedom.org/external-relations/irs-and-the-tea-party/irs-scandal-timeline/