



Lois Lerner and IRS Targeting

- **Lois Lerner is intrinsically involved in the IRS’s targeting of conservative tax-exempt applicants, but has not provided testimony about her knowledge of the targeting.** Without testimony from Lois Lerner, Congress will never be able to fully understand the targeting. Lerner has unique, first-hand knowledge of how and why the IRS decided to scrutinize conservative applicants.
- **Lerner personally ordered that the Tea Party applications sent to Washington as “test” case be put through a “multi-tier review,” which systematically delayed the processing of these applications.** Lerner also advised that the Tea Party applicants were “very dangerous,” and that “Cincy should probably NOT have these cases.”
 - Carter Hull, the veteran IRS official who worked the test cases in Washington, testified that Lerner’s senior advisor told him the Chief Counsel’s office would need to review the Tea Party applications – something that he had never seen done in his 48 years at the IRS.
- **Lerner was involved in Administration efforts to secretly regulate political speech by 501(c)(4) organizations in 2012** – well before public awareness of the IRS misconduct.
 - In June 2012, Ruth Madrigal of the Treasury Department wrote to Lerner and other IRS leaders about potential § 501(c)(4) regulations. She wrote: “Don’t know who in your organization is keeping tabs on c4s, but since we mentioned potentially addressing them (off-plan) in 2013, I’ve got my radar up and this seemed interesting.”
- **Lerner voluntarily spoke to DOJ investigators and TIGTA with no grant of immunity.** This casts further doubt on her Fifth Amendment assertion, which requires a reasonable fear of prosecution to be validly invoked. In the District of Columbia, a witness cannot talk to one group of investigators (like DOJ and TIGTA) and validly assert the Fifth Amendment to another (like Congress).
- **Case law supports holding Lerner in contempt.** The Committee satisfied the legal requirements for a contempt citation because Chairman Issa repeatedly warned Lerner that she may be held in contempt if she continued to refuse to answer questions. Any action that directly obstructs Congress’s ability to exercise its Constitutional powers is grounds for a contempt citation, according to 2012 CRS report.