

114TH CONGRESS  
2D SESSION

# H. RES. 828

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

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## IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2016

Mr. FLEMING (for himself and Mr. HUELSKAMP) submitted the following resolution; which was referred to the Committee on the Judiciary

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## 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  
9 of the Internal Revenue Service, in maintenance and sup-

1 port of its impeachment against him for high crimes and  
2 misdemeanors.

3 ARTICLE I

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

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

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

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

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

8 ARTICLE II

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

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

19 (2) On June 23, 2014, Commissioner Koskinen  
20 testified that the Internal Revenue Service had “con-  
21 firmed that backup tapes from 2011 no longer ex-  
22 isted because they have been recycled, pursuant to  
23 the Internal Revenue Service normal policy”. He  
24 went on to explain that “[c]onfirmed means that  
25 somebody went back and looked and made sure that

1 in fact any backup tapes that had existed had been  
2 recycled”.

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

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

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

23 ARTICLE III

24 John Andrew Koskinen, throughout his tenure as  
25 Commissioner of the Internal Revenue Service, has acted

1 in a manner inconsistent with the trust and confidence  
2 placed in him as an Officer of the United States, as fol-  
3 lows:

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

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

22       Commissioner Koskinen did not notify Congress of  
23 any problem until June 13, 2014, when he included the  
24 information on the fifth page of the third enclosure of a  
25 letter to the Senate Committee on Finance.



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

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