Written by **Bob Adelmann** on May 8, 2014



House Holds Former IRS Official Lois Lerner in Contempt

On Wednesday the House of Representatives <u>charged</u> former Internal Revenue Service (IRS) official Lois Lerner (shown) with contempt of Congress, and then voted minutes later to ask the Justice Department to appoint a special prosecutor to look into the targeting scandal centered (so far) around Lerner.

The first vote passed 231-187 with every Republican and six disaffected Democrats voting for contempt. The second vote passed 250-168 with two dozen Democrats supporting the appointment of a special prosecutor.



The issues now arrive at the desk of Washington, D.C.'s U.S. attorney, Ronald Machen. who, under federal law, has the duty to take the case to a grand jury. Machen's office said. "We will carefully review the report from the Speaker of the House and take whatever action is appropriate."

Instead, Machen, an Obama appointee, is likely to let the case disappear down the memory hole, hoping that American citizens will soon forget all about the scandal, just as they appear to have forgotten about a similar contempt charge brought by the House against Attorney General Eric Holder in his gunrunning scandal. This, by the way, is the first time that a sitting attorney general has ever been charged by the House with a contempt of Congress citation.

Lerner's lies and dissembling date back a year ago when she appeared before Rep. Darrell Issa's Committee on Oversight and Government Reform. On May 21, she read a short statement denying any implication in the targeting by the IRS of conservative groups for special "attention" when applying for tax-exempt status, and then proceeded to claim immunity under the Fifth Amendment.

Just days beforehand she, with the assistance of her boss, Joseph Grant, arranged to plant a question in the audience of members of the American Bar Association whom she was addressing, giving her the chance to get ahead of the report due out in a few days from the inspector general implicating the IRS in the targeting scandal. At the time Lerner responded to the planted question that she was "apologetic" for what she termed "absolutely inappropriate" actions by the agency. She further claimed that such close scrutiny of groups that sounded patriotic in their titles was ordered by a few agents in the Cincinnati IRS office, calling them "front line people" operating on their own with no connection to upper levels of the agency.

Evidence that has surfaced since then has shown that Lerner had been informed nearly two years earlier, and that other offices than just Cincinnati were also targeting conservative groups.

The inspector general's report showed that such targeting began almost immediately after the Supreme Court's ruling in *Citizens United* in January 2010 opened the doors for many groups, including so-called "Tea Party" groups, to file for tax exempt status. It noted that those applications were deliberately delayed for months (sometimes years), using

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inappropriate criteria that identified for review Tea Party and other organizations applying for taxexempt status based upon their names or policy positions ...

[The agency] allowed inappropriate criteria to be developed and stay in place for more than 18 months [which] resulted in substantial delays in processing certain applications, and allowed unnecessary information requests to be issued.

In reviewing Lerner's lies in order to assign her a proper "Pinocchio rating," Glenn Kessler, in the *Washington Post*, reviewed three key statements which later turned out to be false. They included Lerner's claims that part of the delay was due to "a very big uptick in the number of 501(c)(4) applications we were receiving...". Kessler looked carefully at the data and concluded that "while there was an increase [in applications] in 2010, it was relatively small. The real jump did not come until 2011, long after the targeting of conservative groups had been implemented."

Lerner also claimed that the first time she heard about the targeting was when she read about it in the media:

I think you guys were reading the paper as much as I was. So it was pretty much we started seeing information in the press that raised questions for us...

However, according to the IG report, Lerner had a briefing on the issue back in June, 2011 when she was told about the BOLO ("Be On the Look Out") criteria being used to single out conservative groups for special delaying tactics.

After his review, Kessler assigned Lerner Four Pinocchios.

At present, all evidence begins with, and ends with, Lerner, according to Issa:

Our evidence does not lead to the Oval Office.

At this point, it leads to Lois Lerner. We have an individual who is at the center of it all. I have never alleged [that] it went to the president.

And that, for all intents and purposes, is where the investigation will likely end. Said Jay Sekulow, chief counsel at the American Center for Law and Justice (ACLJ) — the public interest law firm that represents 41 tea party groups caught up in the targeting — upon learning of the contempt citation:

Unfortunately, we don't expect the attorney general to move forward with this case. Sadly [Holder] has put politics above the enforcement of the law on numerous occasions and unfortunately that is likely to occur again.

All it not lost, however. Lerner has severely damaged what remains of IRS credibility, an agency based in the past on fear and now is increasingly held in contempt. Wrote David Cay Johnston, board president of Investigative Reporters and Editors, back in May 2013:

Only a person lacking a sense of honor and integrity would cling to their job in the face of horrendous damage caused to the agency they work for, to her superiors and to the welfare of the Republic ...

No one in this century has done more to breed disrespect for our tax system than Lois G. Lerner, undermining public confidence in which voluntary compliance rests.

Lerner's resignation should be as forthright as it should be immediate.

Lerner's resignation was neither, but it did occur in September, without fanfare.



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The next time the IRS comes to the House, hat in hand, asking for more funding to harass further the hapless taxpayer, it is likely that members of that body will remember their vote on Wednesday holding IRS official Lerner in contempt, and vote accordingly on such a request.

In addition, the scandal will remind citizens that Lerner is in the same company as another corrupt bureaucrat, Eric Holder. It will remind taxpayers that the IRS is corrupt and is used not only as a collection enforcement agent but as a political tool to harass opponents. It will likely serve as an effective reminder of the citizens' responsibility to vote in November for representatives who recognized the threat and voted on Wednesday to begin to do something about it.

A graduate of Cornell University and a former investment advisor, Bob is a regular contributor to The New American magazine and blogs frequently at <u>www.LightFromTheRight.com</u>, primarily on economics and politics. He can be reached at <u>badelmann@thenewamerican.com</u>.



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