

EXAMPLES OF IRS OVERREACH

BACKGROUND

Inflation Reduction Act

The Inflation Reduction Act – Passed In August 2022 – Included \$80 Billion In Funding For The IRS Over 10 Years And Could Allow The IRS To Hire Almost 87,000 New Full Time Agents

The Inflation Reduction Act Included \$80 Billion In Funding For The IRS Over 10 Years. “Democrats are moving to defend a proposed expansion of the Internal Revenue Service (IRS) under the Inflation Reduction Act, claiming that the increase in funding for the IRS will address the agency's "declining customer service" and not result in higher taxes for Americans making less than \$400,000. The proposed expansion includes an \$80 billion boost to the IRS over a 10-year period, with more than half intended to help the agency crack down on tax evasion.” (Kyle Morris and Andrew Murray, “Democrats Defend IRS Funding Included In Inflation Reduction Act, Refute GOP's 'Army' Of Agents Claim,” [Fox News](#), 8/11/22)

In May 2021, The Treasury Department Created An Analysis Of How The IRS Would Use \$80 Billion In Resources And Mentioned That The Agency Could Hire 86,852 New Full Time Agents. “The 87,000 number of new agent alludes to a figure mentioned in a May 2021 Treasury Department analysis of how the IRS would utilize \$80 billion in resources, mentioning the potential addition of 86,852 new full-time agents to curb ground lost within the past decade.” (Nick Mordowanec, “IRS Deletes Requirement That New Agents Be Willing To Use 'Deadly Force',” [Newsweek](#), 8/12/22)

In 2021, The CBO Projected That By 2031 The IRS' Budget Would Be 90% Larger Than CBO's July 2021 Baseline Projections And Would More Than Double The IRS's Staffing. “By 2031, CBO projects, the proposal would make the IRS's budget more than 90 percent larger than it is in CBO's July 2021 baseline projections and would more than double the IRS's staffing. Of the \$80 billion, CBO estimates, about \$60 billion would be for enforcement and related operations support.” (Phil Swagwell, “The Effects Of Increased Funding For The IRS,” [Congressional Budget Office](#), 9/2/21)

In 2021, The CBO Projected That An Increase In Spending On The IRS's Enforcement Activities Would Result In Higher Audit Rates

In 2021, The CBO Projected That An Increase In Spending On The IRS's Enforcement Activities Would Result In Higher Audit Rates Than Those Underlying CBO's Baseline Budget Projections And Would Return Audit Rates To The Levels Of About 10 Years Ago. “The proposed increase in spending on the IRS's enforcement activities would result in higher audit rates than those underlying CBO's baseline budget projections. Between 2010 and 2018, the audit rate for higher-income taxpayers fell, while the audit rate for lower-income taxpayers remained fairly stable. In CBO's baseline projections, the overall audit rate declines, resulting in lower audit rates for both higher-income and lower-income taxpayers. The proposal, by contrast, would return audit rates to the levels of about 10 years ago; the rate would rise for all taxpayers, but higher-income taxpayers would face the largest increase.” (Phil Swagwell, “The Effects Of Increased Funding For The IRS,” [Congressional Budget Office](#), 9/2/21)

The Joint Committee On Taxation Said Almost All Of The Money Raised From Under Reported Income Would Likely Come From Those Making Less Than \$200,000 A Year And Nearly Half Of The Audits Would Hit Americans Making \$75,000 Per Year Or Less

The Joint Committee On Taxation, Congress's Official Tax Scorekeeper, Said That 78% To 90% Of The Money Raised From Under-Reported Income Would Likely Come From Those Making Less Than \$200,000 A Year. Nearly half of the audits would hit Americans making \$75,000 per year or less and only 4 percent to 9 percent would come from those making more than \$500,000. “The Joint Committee on Taxation, Congress's official tax scorekeeper, says that from 78 percent to 90 percent of the money raised from under-reported

income would likely come from those making less than \$200,000 a year. Nearly half of the audits would hit Americans making \$75,000 per year or less and only 4 percent to 9 percent would come from those making more than \$500,000.” (“CBO: New IRS Audits Will Grab At Least \$20B From Lower- & Middle-Income Families,” [House Ways And Means Committee](#), 8/12/22)

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IRS Agents Carrying Firearms

A Recent Job Posting From The IRS Said Applicants Must “Be Willing To Use Deadly Force.” “The IRS arsenal of 4,600 guns includes 3,282 pistols, 621 shotguns, 539 rifles, 15 fully automatic weapons and four revolvers. It’s unclear who agents plan to shoot at. A recent IRS job posting says applicants must ‘be willing to use deadly force.’ (Grover Norquist, Op-Ed, “How Many Of Biden’s New IRS Agents Will Be Packing Heat — And How Many Of Us Will They Target?,” [The New York Post](#), 8/16/22; IRS Careers, [Web Archive](#), Accessed 8/17/22)

Major Duties

- Adhere to the highest standards of conduct, especially in maintaining honesty and integrity.
- Work a minimum of 50 hours per week, which may include irregular hours, and be on-call 24/7, including holidays and weekends.
- Maintain a level of fitness necessary to effectively respond to life-threatening situations on the job.
- Carry a firearm and be willing to use deadly force, if necessary.
- Be willing and able to participate in arrests, execution of search warrants, and other dangerous assignments.

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Higher Audit Rates In Black Communities

Bloomberg: “IRS Audits Target The Wealth-Depleted Southern Black Belt” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

Between 2012 And 2015, The IRS Audit Rate For Baker County, GA Was Higher Than National Average Even Though There Were Counties That Had Higher Median Household Incomes

Between 2012 And 2015, The IRS Audited 9.2 People For Every 1,000 Tax Filings In Baker County, GA. “In Baker County, Georgia, a small county in the southern Black Belt, there were 9.2 people audited by the IRS for every 1,000 tax filings between 2012 and 2015—a pretty high rate considering there are roughly only about 3,200 people in the county.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

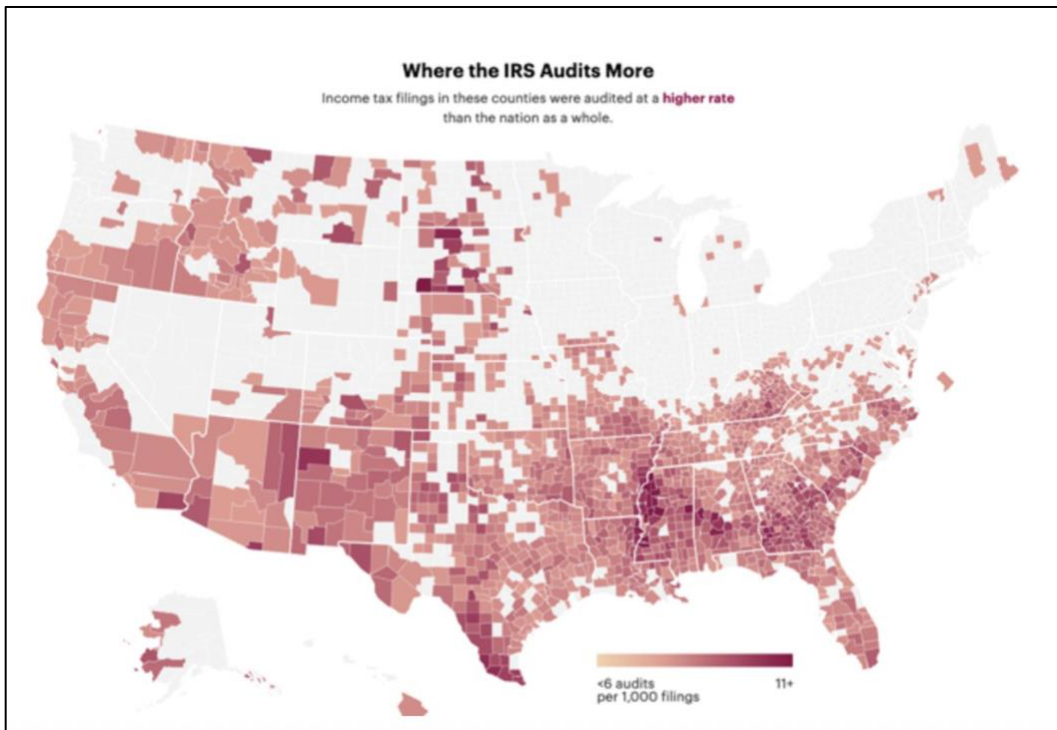
The National Audit Rate For That Time Period Was 7.7 Audits Per 1,000 Filings. “The national audit rate for that time period is 7.7 audits per 1,000 filings. Baker County’s audit rate is well above the 6.4 per 1000 in Washington County, Wisconsin, or the 6.6 audit rate in Sherburne County, Minnesota. The differences between these counties are quite stark: Washington and Sherburne counties have median household incomes of \$73,021 and \$83,895 respectively compared to Baker’s \$43,867. And while roughly half of Baker County’s population is African American, Washington and Sherburne counties both have white populations in the 95 percent range.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

The Audit Rate For Baker County, GA Was Higher Than Washington County, WI And Sherburne County, MN Even Though Both Counties Had Higher Median Household Incomes Than Baker County, GA. “The national audit rate for that time period is 7.7 audits per 1,000 filings. Baker County’s audit rate is well above the 6.4 per 1000 in Washington County, Wisconsin, or the 6.6 audit rate in Sherburne County, Minnesota. The differences between these counties are quite stark: Washington and Sherburne counties have median household incomes of \$73,021 and \$83,895 respectively compared to Baker’s \$43,867. And while roughly half of Baker County’s population is African American, Washington and Sherburne counties both have white populations in the 95 percent range.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

The Ten Counties With The Highest IRS Audit Rate Were All Found In the Black Belt

The Ten Counties With The Highest IRS Audit Rate Were All Found In the Black Belt With Eight Of Them In Mississippi Alone. “The 10 counties with the highest IRS audit intensity are all found in the Black Belt, eight of them in Mississippi alone. Baker County’s 9.2 audit rate pales in comparison to Humphrey County, Mississippi, where the rate is about 11.8 audits per 1,000 filings. The Northeast region of the U.S. meanwhile appears to be largely protected from the IRS’s fine-tooth combs, despite the larger volume of wealthy households in that area.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

- **The Black Belt Stretches Across The South From Georgia To Mississippi.** “ProPublica used data from Bloomquist’s report to create a map of where audits are most heavily concentrated, and shockingly the heaviest trail is found across the Black Belt South, from Mississippi to Georgia.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)
- **The Black Belt Is Mainly Populated By Black Farmers, Many Of Whom Live Below Federal Poverty Lines.** “The Black Belt is populated mainly by black farmers, many of whom are living below federal poverty lines.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)



Lower Income Taxpayers More Likely To Be Audited

In 2019, Kim Bloomquist, A Former IRS Economist, Said There Was A Realignment Of IRS Resources From High-Income Taxpayers To Low- And Middle-Income Taxpayers That Claim The EITC

Bloomquist Said There Was A Realignment Of IRS Resources From High-Income Taxpayers To Low- And Middle-Income Taxpayers That Claim The EITC. “According to Bloomquist, there has been a ‘realignment of IRS resources from high-income taxpayers to low- and middle-income EITC claimants’ since 2010 in terms of tax filing scrutiny, and one that ‘favors auditing EITC taxpayers at higher rates relative to other taxpayers’—this is happening despite the shrinking of the IRS’s staff and resources.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

- **The Earned Income Tax Credit (EITC) Helps Low-Income Tax Filers.** “The Black Belt is populated mainly by black farmers, many of whom are living below federal poverty lines. In Baker County, Georgia, 24.6 percent of people are living in poverty, according to U.S. Census figures. This means that many of Baker County’s workers are eligible for the Earned Income Tax Credit, which helps low-income filers, but it’s the EITC that’s been snagging poorer filers in the IRS’s audit dragnet.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)
- **Kim Bloomquist Is A Former IRS Economist.** “These profiles are pretty typical of who does and doesn’t get audited, according to a report on regional IRS audit bias from former IRS economist Kim M. Bloomquist. ProPublica used data from Bloomquist’s report to create a map of where audits are most heavily concentrated, and shockingly the heaviest trail is found across the Black Belt South, from Mississippi to Georgia.” (Brentin Mock, “IRS Audits Target The Wealth-Depleted Southern Black Belt,” [Bloomberg](#), 4/3/19)

A Person That Claims The EITC Were More Likely To Be Audited Than People With Incomes Between \$200,000 And \$500,000

In 2018, A Person Making \$20,000 A Year Is More Likely To Face IRS Scrutiny Than Someone Making \$400,000. “If you claim the earned income tax credit, whose average recipient makes less than \$20,000 a year, you’re more likely to face IRS scrutiny than someone making twenty times as much. How a benefit for the working poor was turned against them.” (Paul Kiel and Jesse Eisenger, “Who’s More Likely to Be Audited: A Person Making \$20,000 — or \$400,000?”, [ProPublica](#), 12/12/18)

In 2017, EITC Recipients Were Audited At Twice The Rate Of Taxpayers With Income Between \$200,000 And \$500,000. “In 2017, EITC recipients were audited at twice the rate of taxpayers with income between \$200,000 and \$500,000. Only households with income above \$1 million were examined at significantly higher rates.” (Paul Kiel and Jesse Eisenger, “Who’s More Likely to Be Audited: A Person Making \$20,000 — or \$400,000?”, [ProPublica](#), 12/12/18)

Since 2011, The Audit Rates For Wealthy Tax Filers Has Dropped More Steeply Than For EITC Recipients. Paul Kiel and Jesse Eisenger, “Who’s More Likely to Be Audited: A Person Making \$20,000 — or \$400,000?”, [ProPublica](#), 12/12/18)

Since 2011, Audit Rates for the Wealthy Have Dropped More Steeply Than for EITC Recipients

The median EITC recipient has annual income under \$20,000. Here's the percentage drop in audit rates by annual income, from 2011 to 2017.



Source: ProPublica analysis of IRS data.

IRS Investigating Conservative Groups Under The Obama Administration

In 2012, Seven Democratic Senators Sent A Letter To The IRS, Urging Them To Investigate Social-Welfare Organizations That Get Involved In Politics. “U.S. Sen. Jeanne Shaheen, D-N.H., and six other Democratic senators last year urged IRS Commissioner Donald Shulman to investigate social-welfare organizations that get involved in politics, an indication of political concern on the left over the IRS tax-treatment given to politically active groups. New Hampshire Republicans said Shaheen should explain the 2012 letter sent to the IRS.” (Mark Hayward, “Sen. Shaheen Under Fire For 2012 Letter Sent To The IRS,” [New Hampshire Union Leader](#), 5/16/13)

The IRS Had Already Targeted Conservative Groups Starting In March 2010, Nearly Two Years Before Democrats Sent A Letter To The IRS In February 2012. “But the IRS had targeted Tea Party, Patriot and 9/11 groups starting in March 2010, according to Treasury Department watchdog report. That was nearly two years before Shaheen signed her name to the Feb. 16, 2012, letter.” (Mark Hayward, “Sen. Shaheen Under Fire For 2012 Letter Sent To The IRS,” [New Hampshire Union Leader](#), 5/16/13)

- **“The Practice Of Targeting Conservative Groups Had Been In Effect For More Than One Year By The Time Shaheen And The Other Senators Composed Their Letters.”** (Jim Haddadin, “Shaheen Faces Scrutiny Over IRS Letters,” [Foster’s Daily Democrat](#), 5/16/13)
 - **IRS Officials Began Singling Out Applications From Conservative Groups By March 2010.** “According to the report, IRS officials began singling out applications from conservative groups by March 2010 and continued through July 2011. More generic criteria was then put in place for a period of six months.” (Jim Haddadin, “Shaheen Faces Scrutiny Over IRS Letters,” [Foster’s Daily Democrat](#), 5/16/13)
- **Parameters For IRS Officials Changed In January 2012, Allowing Applications To Be Screened Based On Political Beliefs Before Criteria Was Revised To End Such Practices In May 2012.** “The parameters were changed once again in January 2012, allowing for IRS workers to once again parse applications based on political beliefs. The new guidelines called for scrutiny of organizations involved in limiting or expanding government, educating people about the constitution or promoting social and economic reforms, according to

the report. The practice finally ended in May 2012, when the criteria was revised once again.” (Jim Haddadin, “Shaheen Faces Scrutiny Over IRS Letters,” [Foster’s Daily Democrat](#), 5/16/13)

- **Details Of The IRS’s Efforts To Target Conservative Groups Had Already Reached The Highest Levels Of The Agency By May 2012.** “Moreover, details of the IRS’s efforts to target conservative groups reached the highest levels of the agency in May 2012, far earlier than has been disclosed, according to Republican congressional aides briefed by the IRS and the Treasury Inspector General for Tax Administration -(TIGTA) on the details of their reviews. Then-Commissioner Douglas Shulman, a George W. Bush appointee who stepped down in November, received a briefing from the TIGTA about what was happening in the Cincinnati office in May 2012, the aides said. His deputy and the agency’s current acting commissioner, Steven T. Miller, also learned about the matter that month, the aides said.” (Juliet Eilpern and Zachary Goldfarb, “IRS Officials In Washington Were Involved In Targeting Of Conservative Groups,” [The Washington Post](#), 5/13/13)
- **During The 27 Months That The IRS Put Conservative Tea Party Group Applications On Hold, It Approved Applications From Similar Liberal Groups.** “In the 27 months that the Internal Revenue Service put a hold on all Tea Party applications for non-profit status, it approved applications from similar liberal groups, a USA TODAY review of IRS data shows. As applications from conservative groups sat in limbo, groups with obviously liberal names were approved in as little as nine months. With names including words like ‘Progress’ or ‘Progressive,’ these groups applied for the same tax status and were engaged in the same kinds of activities as the conservative groups.” (Gregory Korte, “IRS Gave Liberals A Pass; Tea Party Groups Put On Hold,” [USA Today](#), 5/14/13)
- **By 2011, The IRS Had Already Set Aside More Than 100 Applications From Groups That Used Specific Words In Their Name For Review; The Head Of The Specific Division At The IRS Also Was Aware Of The Targeting In 2011.** “A forthcoming Treasury Department inspector general’s report finds that IRS staffers looked for applications for tax-exempt status from groups that used in their names words such as ‘Tea Party,’ ‘Patriots’ and ‘9/12,’ as well as ones that contained expressions of concern about government spending or criticism of how the country is run. One manager worried — with reason — that this targeting might result in ‘over-inclusion’ of applications that needed no such scrutiny. By 2011, IRS staff had set aside more than 100 applications for added review. It wasn’t just a couple of wayward staffers involved but rather a number of IRS agents and managers. The inspector general also reports that Lois Lerner, the head of the IRS’s tax-exempt organization office, knew about the targeting in 2011; she seemed to say Friday that she learned about it from news reports last year. That inconsistency raises suspicions about the agency’s statements that higher-ups didn’t know about the targeting and that there was no political motivation.” (Editorial, “The IRS’s Turn To Answer Questions,” [The Washington Post](#), 5/13/13)

January 2013: Lerner Personally Intervened To Deny Tax Exempt Status To Crossroads GPS

Emails From Early 2013 Show Lerner Pushed To Deny Status To Crossroads. “But emails released Wednesday show Lerner acted to ensure denials for groups with conservative leanings, particularly Crossroads Grassroots Policy Strategies, a conservative group co-founded by political strategist Karl Rove. In the emails, Lerner inquired why Crossroads had not been audited by the IRS and later detailed her plans to deny the organization tax-exempt status. ‘The organization at issue is Crossroads GPS, which is on the top of the list of c4 spenders in the last two elections. It is in the news regularly as an organization that is not really a c4,’ one email dated Jan. 4, 2013 reads. ‘You should know that we are working on a denial of the application, which may solve the problem because we will probably say it isn’t exempt.’” (Maya Rhodan, “Emails Point To IRS Official’s Role In Targeting Conservative Groups,” [Time](#), 4/9/14)

May 2013: Emails Show The IRS And Department Of Justice (DOJ) Discussed Prosecuting These Groups

In May 2013, Days Before The Scandal Broke, The DOJ Contacted Lerner About Prosecuting Groups 501(c)(4)s. “Two days before Lois Lerner broke the IRS scandal news at a tax law conference, the Department of Justice reached out to the former IRS agent to discuss the possibility of prosecuting social welfare

organizations that quietly underwrote their political activities against tax-exempt rules. That's according to emails released by Judicial Watch, a conservative watchdog group that FOIA-ed documents. The email that details the DOJ-Lerner convo doesn't mention a specific group or even groups that lean toward a certain ideology — just 501(c)4s in general.” (Rachael Bade, [Politico's Morning Tax](#), 4/17/14)

- **May 8, 2013 Email From Lerner To Nikole C. Flax, Then-Chief Of Staff To Then-Acting IRS Commissioner Steven T. Miller:** “I got a call today from Richard Pilger Director Elections Crimes Branch at DOJ ... He wanted to know who at IRS the DOJ folks [sic] could talk to about Sen. Whitehouse idea at the hearing that DOJ could piece together false statement cases about applicants who “lied” on their 1024s —saying they weren't planning on doing political activity, and then turning around and making large visible political expenditures. DOJ is feeling like it needs to respond, but want to talk to the right folks at IRS to see whether there are impediments from our side and what, if any damage this might do to IRS programs. I told him that sounded like we might need several folks from IRS.” (Lois Lerner, [Email To Chief Of Staff Nikole Flax](#), 5/18/13)

The Correspondence “Show[s] Just How Close The Government Was To Pursuing Criminal Investigations Before The Tea Party Controversy Exploded ...” “The e-mails, released in response to a Freedom of Information Act lawsuit by the conservative group Judicial Watch, show just how close the government was to pursuing criminal investigations before the Tea Party controversy exploded on May 10. That's the day Lerner planted a question at a legal conference, allowing her to apologize for improperly targeting Tea Party groups for extra scrutiny.” (Gregory Korte, “On Eve Of Tea Party Scandal, IRS Discussed Criminal Probes,” [USA Today](#), 4/16/14)

IRS Targeting Civil Rights & War Protestors Under Johnson & Nixon

During The Johnson And Nixon Administrations, The IRS Would Target Individuals And Groups Demonstrating For Civil Rights And Against The Vietnam War

During The Johnson And Nixon Administrations, The Focus Of The IRS' Efforts At Political Control Was Aimed At Individuals And Groups Demonstrating For Civil Rights And Against The Vietnam War. “During the Johnson and Nixon Administrations, the focus of the I.R.S.'s effort at political control was individuals and organizations demonstrating for civil rights and against the American presence in Vietnam.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

In June 1969, Randolph Thrower, IRS Commissioner During The Nixon Administration, Wrote A Memo That Said President Nixon Was Concerned That Tax-Exempt Funds May Be Supporting Groups Engaged In Stimulating Riots On College Campuses And In Inner Cities. “On June 16, 1969, Randolph W. Thrower, I.R.S. Commissioner during the Nixon Administration, wrote a memorandum for the record about a meeting he had had that day with Arthur F. Burns, then counselor to the President. According to Thrower, Burns said that Richard M. Nixon was concerned ‘over the fact that tax-exempt funds may be supporting activist groups engaged in stimulating riots both on the campus and within our inner cities.’” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

Between 1966 And 1974, The FBI Obtained About 200 Tax Returns From The IRS And Most Were For Domestic Intelligence Investigations That Were Largely Aimed At Black Nationalists And Anti-Vietnam Activists. “The Church Committee also found that between 1966 and 1974, the FBI obtained about 200 tax returns from the IRS. Of that group, most were for domestic intelligence investigations, largely of black nationalists and anti-Vietnam War activists. In 1968, the IRS program of cooperating with the FBI without asking questions was deemed ‘illegal’ by a senior IRS official, though abuses continued despite the call for internal reforms.” (Michael Scherer, “New IRS Scandal Echoes A Long History Of Political Harassment,” [Time](#), 5/14/13)

The IRS Under Nixon Was Used To Investigated Left-Wing Organizations And There Was A Special Group Created Within The IRS To Coordinate The Monitoring Of “Ideological, Militant, Subversive, Radical, And Similar Type Organizations”

In July 1969, The IRS Created A Group To Coordinate The IRS' Monitoring Of "Ideological, Militant, Subversive, Radical, And Similar Type Organizations." "On June 16, 1969, Randolph W. Thrower, I.R.S. Commissioner during the Nixon Administration, wrote a memorandum for the record about a meeting he had had that day with Arthur F. Burns, then counselor to the President. According to Thrower, Burns said that Richard M. Nixon was concerned 'over the fact that tax-exempt funds may be supporting activist groups engaged in stimulating riots both on the campus and within our inner cities.' In late July, Donald Bacon, assistant commissioner for compliance, sent the other I.R.S. assistant commissioners and the agency's chief counsel a confidential statement about the formation of a group to coordinate all I.R.S. monitoring of 'ideological, militant, subversive, radical and similar type organizations.' This unit was soon officially named the Special Service Staff (S.S.S.)." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)

Charles Huston, An Aide To President Nixon, Recommended Using The IRS To Examine Left-Wing Tax Exempt Organizations To Make Sure They Were Complying With The Law Which Nixon Agreed To. "By early 1969, the misuse of the IRS had moved inside the White House. Tom Charles Huston, an aide to President Nixon, recommended using the IRS to examine left-wing tax-exempt organizations to make sure they were complying with the law. Nixon agreed." (Michael Scherer, "New IRS Scandal Echoes A Long History Of Political Harassment," [Time](#), 5/14/13)

IRS Targeting Conservative Groups Under JFK

During The Kennedy Administration, The IRS Created The Ideological Organization Audit Project That Investigated Conservative Groups And Challenged Their Tax-Exempt Status

During The Kennedy Administration, The IRS Created The Ideological Organization Audit Project That Investigated Conservative Groups, Like The American Enterprise Institute, And Challenged Their Tax Exempt Status. "During the administration of President John Kennedy, the IRS created an 'Ideological Organizations Audit Project' that investigated conservative groups and challenged their tax-exempt status. The IRS started the project after Kennedy complained about right-wing groups getting tax-exempt status during a news conference. Targets included the American Enterprise Institute and Christian Anti-Communist Crusade." (Dena Aubin, "Factbox: IRS's Rich History Of Scandals, Political Abuse," [Reuters](#), 5/16/13)

The Project Started After Kennedy Complained About Right-Wing Groups Getting Tax Exempt Status During A News Conference. "During the administration of President John Kennedy, the IRS created an 'Ideological Organizations Audit Project' that investigated conservative groups and challenged their tax-exempt status. The IRS started the project after Kennedy complained about right-wing groups getting tax-exempt status during a news conference. Targets included the American Enterprise Institute and Christian Anti-Communist Crusade." (Dena Aubin, "Factbox: IRS's Rich History Of Scandals, Political Abuse," [Reuters](#), 5/16/13)

IRS Targeting Martin Luther King Jr.

In The 1950s, The IRS Audited Martin Luther King Jr. And His Associates; The FBI Wanted To Use The IRS Investigation To Hurt The Fundraising The Southern Christian Leadership Conference

In The Late 1950s, The IRS Began Auditing Dr. Martin Luther King Jr. As Well As His Lawyers And The Southern Christian Leadership Conference. "In the late 1950's, the I.R.S. began auditing Dr. Martin Luther King Jr. Years later, several of his lawyers and the Southern Christian Leadership Conference were audited as well. After the auditors raised questions about some deductions he was unable to document, King settled, paying the I.R.S. \$500 in back taxes. He settled as well with the state of Alabama, which had also brought civil tax charges against him." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)

- **King Settled With The IRS And Paid \$500 In Back Taxes.** "In the late 1950's, the I.R.S. began auditing Dr. Martin Luther King Jr. Years later, several of his lawyers and the Southern Christian Leadership Conference were audited as well. After the auditors raised questions about some deductions he was unable to document, King settled, paying the I.R.S. \$500 in back taxes. He settled as well with the state of Alabama, which had

also brought civil tax charges against him.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

The FBI Wrote A Memo Suggesting The Bureau Forge Letters From King To Donors Of The Southern Christian Leadership Conference That Warned Of Ongoing IRS Investigations In The Hope Of Cutting Off The Group’s Cash Flow. “A 1964 FBI plan to “discredit” the United Klans of America called for illegally disclosing tax information about key members. Around the same time, the FBI initiated an IRS audit of Dr. Martin Luther King Jr. and his non-profit organization, the Southern Christian Leadership Conference. One memo even suggested the bureau forge letters from King to donors of the group that warned of the ongoing IRS investigations, in the hopes of cutting off the group’s cash flow.” (Michael Scherer, “New IRS Scandal Echoes A Long History Of Political Harassment,” [Time](#), 5/14/13)

In 1960, The State Of Alabama Brought Criminal Tax Charges Against King But He Had Detailed Notes Disproving The Charges And A Jury Acquitted King. “Then Alabama had second thoughts. King became the first person ever prosecuted by the state on criminal tax charges. The civil rights leader and his lawyers were forced to expend a great deal of time and money on refuting those charges. Just before the case went to trial, King’s lawyers discovered that he had kept a personal diary that had detailed contemporaneous notes disproving the charges. The notes were so persuasive, in fact, that on May 28, 1960, an Alabama jury defied the prejudices of those times and acquitted King.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

IRS Targeting Civil Rights Supporters

In 1954, The IRS Subjected Mississippi Publisher Hodding Carter’s Newspaper, The Delta Democrat-Times, To A Series Of Annual Audits After Carter Endorsed The U.S. Supreme Court’s Decision To End School Segregation

In 1954, The IRS Subjected Mississippi Publisher Hodding Carter’s Newspaper, The Delta Democrat-Times, To A Series Of Annual Audits After Carter Endorsed The U.S. Supreme Court’s Decision To End School Segregation. “In 1954, the liberal Mississippi publisher Hodding Carter took the then-daring step for a Southern newspaper of endorsing the Supreme Court’s school-desegregation decision. Almost immediately, Carter’s newspaper, The Delta Democrat-Times, became the subject of a long series of annual I.R.S. audits.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

IRS Targeting William Randolph Hearst & Charles Coughlin Under FDR

The IRS Under The Franklin D. Roosevelt Administration Investigated Newspaper Publisher William Randolph Hearst And Radio Priest Charles Coughlin, Both Prominent Opponents Of Roosevelt, But Failed To Find Any Evidence Of Wrong Doing

The Roosevelt Administration Had The IRS Investigate Newspaper Publisher William Randolph Hearst But It Was Found That Hearst’s Books Were In Order. “Newspaper publisher William Randolph Hearst also found himself under investigation when he began opposing Roosevelt’s political programs. Such a situation was awkward for Elliott Roosevelt, the president’s son, whom Hearst had astutely hired as aviation editor for his newspaper, the Los Angeles Express. According to Elliott, ‘At about the same time that he [FDR] sent federal investigators into Louisiana to prove the financial shenanigans of Huey Long and company, father had the Internal Revenue Service conduct a similar scrutiny of every corner and crevice of Hearst’s empire. . . .’ Hearst, however, did not depend on patronage and kickbacks to make his money and extend his influence. The nature of his business differed from that of Long, and Hearst’s books were in order.” (Burton W. Folsom Jr., “FDR And The IRS,” [Hillsdale College](#), Accessed 8/22/22)

The IRS During The Roosevelt Administration Investigated Father Charles Coughlin, A Radio Priest From Detroit, For Potential Tax Crimes But Could Not Find Enough Evidence To Put Coughlin In Jail. “So were those of Father Charles Coughlin, the popular radio priest from Detroit, who began meeting with Huey Long in

1935 and joined him in denouncing Roosevelt. The IRS sent reports on Coughlin's finances to the president, who also put James Farley, the postmaster general, to work on Coughlin's mail—how much was he getting and how successful was his financing? Roosevelt learned a lot about Coughlin's financing, but could not find evidence to put him in jail. Thus, Coughlin joined Long and Hearst with his newspaper chain in regularly denouncing Roosevelt. Sometimes those three critics were able to join forces to defeat Roosevelt on key political issues. The president, for example, wanted the U. S. to draw closer to the League of Nations and join the World Court. He was furious when Hearst in his papers, Coughlin on the radio, and Long on the Senate floor generated enough opposition to the World Court to defeat Roosevelt's plan." (Burton W. Folsom Jr., "FDR And The IRS," [Hillsdale College](#), Accessed 8/22/22)

FDR Using The IRS To Target Sen. Huey Long (D-LA)

Under Roosevelt, The IRS Investigated Sen. Huey Long (D-LA) Because Roosevelt Was Worried Long Would Impact The Upcoming Presidential Elections And Hurt Roosevelt's Chances At Another Term

The IRS Under Franklin Roosevelt Had A Long Sustained Investigation Into Sen. Huey Long (D-LA). "The first person to incur Roosevelt's wrath and thereby receive a long sustained investigation by the IRS, was Huey Long. As a flamboyant and clever politician—some would say demagogue—Long became governor of Louisiana and built a successful political machine. He promised free textbooks, cheap health care, and other benefits to voters of Louisiana, and he fulfilled some of his promises through high corporate taxes. Also, Long and his political cohorts took kickbacks from oil companies, highway builders, and other service providers. Long built up a strong enough cash base to sustain his minions in office in Louisiana while he was elected to the U. S. Senate." (Burton W. Folsom Jr., "FDR And The IRS," [Hillsdale College](#), Accessed 8/22/22)

Roosevelt Was Worried That Long Would Siphon Votes From The Democrats Thus Handing Control Of The Presidency To Republicans And Roosevelt Wanted The IRS To Give Him An Advantage Over Long. "Long's solution was to go national, and recruit a national base of supporters, perhaps for a future presidential run himself. In February 1934, Long, in a national radio speech, announced his 'Share Our Wealth' clubs with the slogan, 'Every Man a King.' He promoted a steeply progressive income tax to guarantee every family a "homestead" and a guaranteed annual income. Long's crusade generated 60,000 letters weekly, mostly from fans eager to start Share Our Wealth (SOW) clubs in their communities. As Long encouraged the national membership in his clubs, Roosevelt tested Long's potential presidential support. Postmaster General James Farley, Roosevelt's accurate pollster, estimated Long's national vote at four million and possibly six million votes by 1936—easily large enough to swing an election to the Republicans. Farley's estimates were confirmed when Long traveled around the nation to promote SOW clubs and explore a presidential run. The Carolinas, for example, became a testing ground for Long. 'South Carolina is the strongest state for Roosevelt,' Long discovered. 'If I can sell myself here, I can sell myself anywhere.' In March, Long toured South Carolina. Governor Olin Johnston tried to ignore Long, especially because Roosevelt had telephoned him earlier threatening to cut off all federal patronage if he helped the Louisiana senator. Even after Johnston's snub, Long spoke on the University of South Carolina campus, at the capitol, and throughout the state. He attracted huge crowds and 140,000 voters in South Carolina signed cards of support for Long if he would run for president. Long's budding national support and his ability to overcome Roosevelt's denial of federal funds were a major threat to the president. Roosevelt wanted a second term. If Long ran for president, he might siphon enough votes from the Democrats to elect a Republican. (9) Also, Long's ability to hold Louisiana without federal patronage could spur other rebels to challenge Roosevelt's allies, who were distributing patronage in other states. Much was at stake, and Roosevelt turned to the IRS to investigate Long and give the president an advantage." (Burton W. Folsom Jr., "FDR And The IRS," [Hillsdale College](#), Accessed 8/22/22)

In 1935, The IRS Began Indicting Lower Level And More Vulnerable Members Of Long's Team But Long Was Assassinated That Year And The Remaining Parts Of Long's Machine Cooperated With The IRS And Roosevelt. "By 1935, the IRS began indicting lower-level and more vulnerable members of Long's team. State Representative Joseph Fisher was successfully prosecuted for tax evasion in April 1935. Then Long was

assassinated in September and his machine fell into disarray. In October, Abraham Shushan, a Long stalwart, was acquitted of tax evasion. Others eventually settled with the IRS in civil court. 'It was at the time,' tax expert David Burnham concluded, 'that the cases had been dropped in return for a pledge from Long's heirs to support Roosevelt in his bid for a second term.' Most of the remnants of the Long machine, led by Huey's brother Earl, did, in fact cooperate with Roosevelt and the president won almost 90 percent of Louisiana's vote in 1936—a larger percentage than he got in either neighboring Texas or Arkansas. After the election, Irey was able to secure a couple more prosecutions for tax evasion, mail fraud, and misuse of WPA labor for personal use—but no more would Louisiana politicians thunder against Roosevelt and the New Deal." (Burton W. Folsom Jr., "FDR And The IRS," [Hillsdale College](#), Accessed 8/22/22)

IRS Targeting Andrew Mellon Under FDR

The Franklin D. Roosevelt Administration Used The IRS To Target Former Treasury Secretary Andrew Mellon

Treasury Secretary Henry Morgenthau Jr. Ordered The Head Of The Treasury's Tax Enforcement Branch, Elmer Irey, To Develop Tax Charges Against Mellon Even Though Irey Knew That Mellon Was Innocent.

"Elmer L. Irey, head of the criminal division of the Treasury's tax enforcement branch in Washington from 1919 to 1946, acknowledged in his 1948 autobiography that Treasury Secretary Henry Morgenthau Jr. ordered him to develop tax charges against Mellon even though he, Irey, knew that the former Treasury Secretary was innocent." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)

- **Andrew Mellon Was The Treasury Secretary From 1921 To 1932.** "One of the most brazen instances of a political vendetta during a Presidency was the Roosevelt Administration's attack on Andrew Mellon. No historian has been able to determine why Mellon so enraged F.D.R., but there is speculation that the New Deal President saw the millionaire who served as Republican Treasury Secretary from 1921 to 1932 - a time of Wall Street excesses followed by the Great Depression - as the symbolic enemy. Nor has a document emerged that directly links Roosevelt to the decision to go after Mellon." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)
- **Henry Morgenthau Served As The Treasury Secretary During President Franklin D. Roosevelt's Administration.** "Having served as head of the Farm Credit Administration in 1933, Henry Morgenthau (1891 - 1967) was appointed Secretary of the Treasury by President Franklin D. Roosevelt in 1934, continuing briefly under President Harry Truman. As Roosevelt's Secretary, Morgenthau was instrumental in setting up the Works Progress Administration and the Public Works of Art Project in the 1930's. To finance World War II, Morgenthau initiated an elaborate system of marketing war bonds. He arranged that the Federal Reserve would support Treasury borrowing and would purchase bonds not bought by the public at an agreed rate. The War Bond program raised 49 billion dollars towards the cost of the war." ("Henry Morgenthau, Jr. (1934 - 1945)," [U.S. Department Of The Treasury](#), Accessed 8/22/22)

The FDR Administration Sought Tax Evasion Charges Against Andrew Mellon But A Grand Jury Declined To Indict Mellon On Any Charges And The Board Of Tax Appeals Issued A Ruling That Rejected The Most Serious Aspects Of The Charges And Dismissed All The Criminal And Civil Fraud Penalties

In March 1934, The Roosevelt Administration Sought Tax Evasion Charges Against Mellon But A Federal Grand Jury In Pittsburgh Declined To Indict Mellon On Any Charges. "Nonetheless, on March 11, 1934, the Roosevelt Administration announced it would seek criminal tax-evasion charges against Mellon. According to the Justice Department, he owed the Government additional taxes for 1931 of about \$1.3 million, plus a 50 percent fraud penalty. The Bureau of Internal Revenue, as the tax agency was then known, subsequently upped Mellon's alleged tax debt to more than \$3 million. The Roosevelt Administration then suffered one rebuff after another. In Pittsburgh, Mellon's hometown, a Federal grand jury (comprising five laborers, two mechanics, two farmers, two clerks, two engineers, a carpenter, plumber, writer, lumber dealer and one banker) refused to indict Mellon on any charge." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)

In 1937, The Board Of Tax Appeals Issued A Ruling That Rejected The Most Serious Aspects Of The Charges And Dismissed All The Criminal And Civil Fraud Penalties. “The case moved to a new battleground - the Board of Tax Appeals, in Washington. At the time, the tax board, theoretically an independent agency, was housed within the executive branch, and board members tended to side with the Government. But after weeks of hearings and after reading voluminous legal briefs, the board on Dec. 7, 1937, issued a ruling that rejected the most significant aspects of the charges. Mellon was found to owe \$485,809 - about one-sixth of the tax agency's claim - but the board dismissed all the criminal and civil fraud penalties. (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

FDR Administration Using The IRS To Protect Lydon Baines Johnson (D-TX)

In The Early 1940s, The IRS Began Investigating A Company With Close Ties To Then Congressman Lydon Baines Johnson (D-TX) But The Investigation Was Dropped Shortly After President Roosevelt Was Briefed On The Investigation

In 1942, The IRS Began A Routine Examination Of Brown & Root, A Texas Defense Contractor That Had Close Ties To Then Congressman Lyndon Baines Johnson (D-TX). “On another occasion, President Roosevelt himself, using his influence over the tax agency, came to the aid of a favored member of the Democratic Party. In July 1942, the tax agency began a routine examination of the books of Brown & Root, a Texas defense contractor. What had caught the attention of the local agents were some company ‘bonuses’ and ‘attorney's fees’ that the recipients were hard-pressed to explain. The year before, Lyndon Baines Johnson, an ambitious young Texas Congressman with close ties to the company, had run for the Senate. I.R.S. auditors had an informed hunch that the bonuses and fees, which the company had deducted as business expenses, were actually campaign contributions, which, of course, were not deductible.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

The Agency Had An Informed Hunch That That The Bonuses And Fees The Company Had Deducted As Business Expenses Were Actually Campaign Contributions To Johnson's U.S. Senate Campaign. “On another occasion, President Roosevelt himself, using his influence over the tax agency, came to the aid of a favored member of the Democratic Party. In July 1942, the tax agency began a routine examination of the books of Brown & Root, a Texas defense contractor. What had caught the attention of the local agents were some company ‘bonuses’ and ‘attorney's fees’ that the recipients were hard-pressed to explain. The year before, Lyndon Baines Johnson, an ambitious young Texas Congressman with close ties to the company, had run for the Senate. I.R.S. auditors had an informed hunch that the bonuses and fees, which the company had deducted as business expenses, were actually campaign contributions, which, of course, were not deductible.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

Johnson And His Allies Tried To Persuade The White House To Order The IRS To Drop The Inquiry With Johnson Saying The Investigation Had Been Inspired By Enemies Of the New Deal In Texas. “The agent in charge of the investigation was Elmer C. Werner. During the next 18 months, Johnson and his allies made repeated efforts to persuade the White House to order the I.R.S. to drop the inquiry. Johnson convinced James H. Rowe Jr., then a White House staff member, that the investigation had been inspired by enemies of the New Deal in Texas. Rowe sent Roosevelt a memo urging that the investigation be halted.” (David Burnham, “Misuse Of The I.R.S.: The Abuse Of Power,” [New York Times Magazine](#), 9/3/1989)

In 1944, A New IRS Agent Dispatched To Investigate Brown & Root Found Insufficient Evidence For A Criminal Prosecution Days After Elmer Irey Briefed President Roosevelt On The Issue. “For a while, I.R.S. investigators refused to be deflected. By January 1944, Werner and his colleagues calculated that Brown & Root owed more than \$1 million in back taxes, plus a 50 percent fraud penalty. On Jan. 13, 1944, Johnson met with Roosevelt in the White House. A few hours later, Elmer Irey, Werner's boss, telephoned the investigating agent in Texas. Irey said he had just been ordered to brief the President on the Brown & Root inquiry the next morning. Irey asked Werner to send him ‘detailed information on political payments made by Brown & Root Inc.



to the Lyndon Johnson 1941 Senatorial campaign.' Three days after Irey's meeting with Roosevelt, an I.R.S. agent dispatched from Atlanta to look over Werner's material found the evidence insufficient for criminal prosecution. All Brown & Root was required to do was pay \$372,000 in back taxes in a civil proceeding that, by law, was confidential." (David Burnham, "Misuse Of The I.R.S.: The Abuse Of Power," [New York Times Magazine](#), 9/3/1989)

IRS EMPLOYEES WORKING REMOTELY

More Than Half Of IRS Employees Work From Home

In April 2022, More Than Half Of IRS Employees Were In Full Time Telework Capacity

On April 7, 2022, IRS Commissioner Charles Rettig Stated That “53% Of Employees Are In A Full-Time Telework Capacity.” SEN. CHUCK GRASSLEY: “We have had the national taxpayers advocates say, something along the lines that it is time for IRS to require all hands on deck...Your plan says it isn’t going to be fully deployed until June. RETTIG: “So, 53% of the employees are in a full-time telework capacity. The rest of the employees either have a blended capacity or they’re site. Every employee who has interaction with respect to what the major issue, the inventory, the submission process, the accounts management, they came back in June 2020 socially distant environment.” (Commissioner Charles Rettig, [Remarks At A Senate Finance Committee Hearing](#), 4/7/22) 27:00-29:30

Effective May 8, 2022, IRS Employees Who Have “Have Completed Telework Training And Have An Approved Telework Agreement” Are Eligible To Work From Home. “Employees should complete telework training to ensure that they are aware of the appropriate policies, procedures, and best practices while teleworking. However, effective May 8, 2022, the IRS plans to allow employees to telework only if they have completed telework training and have an approved telework agreement.” (Final Report – The IRS Leveraged Its Telework Program To Continue Operations During The COVID-19 Pandemic, [Treasury Inspector General For Tax Administration](#), 5/23/22)

The IRS’s Return-To-Work Program Is Voluntary For Some Employees

The IRS Began A Phased-In Return-To-Work Program To Get Employees Back Into The Office

In March 2022, An IRS Internal Email Announced It Would “Start Its Return-To-Work Plan For Remaining Teleworkers In Phases, Beginning In April.” “The IRS will start its return-to-work plan for remaining teleworkers in phases, beginning in April.” (Erin Slowey, “IRS To Bring All Teleworkers Back To Office In Phases By June,” [Bloomberg Tax](#), 3/25/22)

- **Voluntary Return For All IRS Employees Was Set For May 8, While “Normal In-Person Operations For All Employees” Would Begin On June 25.** “Leadership will return April 24, with voluntary return for all employees May 8. Normal in-person operations for all employees will begin June 25, according to an internal email sent to IRS employees and provided by the agency to Bloomberg Tax.” (Erin Slowey, “IRS To Bring All Teleworkers Back To Office In Phases By June,” [Bloomberg Tax](#), 3/25/22)
- **The IRS Return To Work Program Was “Designed To Be Flexible,” And In Accordance With The 2022 National Agreement For Bargaining Unit Employees.** “The IRS will follow the authorized workplace flexibility and terms of the 2022 National Agreement for bargaining unit employees as workers return. ‘We want to assure you that the health and safety of our workforce remain our top priority,’ the email said. ‘With over 90% of the IRS workforce fully vaccinated, along with other basic workplace safety practices and protocols to reduce potential workplace exposures, the IRS’s return to office approach is designed to be flexible to accommodate varying local conditions, while enabling workgroups who can resume in-office operations to do so in a structured, safe and efficient manner.’” (Erin Slowey, “IRS To Bring All Teleworkers Back To Office In Phases By June,” [Bloomberg Tax](#), 3/25/22)

Employees Without Telework Agreements Were Required To Return To The Office In May 2022; Those Without Could Return Voluntarily

“Employees Without Formal Telework Agreements Were Required To Return To The Office” On May 8, 2022, While “Other Employees Could Do So Voluntarily.” “The IRS is taking a phased approach to bringing everyone back to the office, which started in late April with members of leadership coming in at least once per pay period. As of May 8, employees without formal telework agreements were required to return to the office,

and other employees could do so voluntarily.” (Naomi Jagoda, “IRS Dangles Telework To Lure New Recruits To Beleaguered Agency, [Bloomberg Tax](#), 6/3/22)

In June 2022, Normal Operations Began And Required Employees To Abide By Telework Agreements

Starting On June 25, 2022, IRS Employees Were Required “To Follow The Specific Rules Of Their Telework Agreements.” “Normal operations are scheduled to begin on June 25, when employees will need to follow the specific rules of their telework agreements, including whether they need to be in-office a certain number of days each pay period or need to telework within a certain distance of their office.” (Naomi Jagoda, “IRS Dangles Telework To Lure New Recruits To Beleaguered Agency, [Bloomberg Tax](#), 6/3/22)

IRS Employees Have A History Of Working From Home

Prior To The Pandemic, A Third Of IRS Employees Worked Remotely At Least 1 Day Per Week

Before The COVID-19 Pandemic, “About Half Of The IRS’s 78,000 Employees Were Eligible For Telework,” And “About One Third Of The Agency Employees Teleworked At Least Once Per Week Between October 2019 And Early March 2020.” “Prior to the pandemic, about half of the IRS’s 78,000 employees were eligible for telework, according to a recent Treasury Inspector General for Tax Administration report. An average of about one third of agency employees teleworked at least once per week between October 2019 and early March 2020.” (Naomi Jagoda, “IRS Dangles Telework To Lure New Recruits To Beleaguered Agency, [Bloomberg Tax](#), 6/3/22)

The Number Of IRS Workers Working Remotely Has Grown Throughout The Pandemic, With Nearly 65,000 IRS Employees Reporting Telework Time In March 2022. “The number of remote IRS workers grew dramatically in the second half of March 2020 and grew steadily thereafter, according to TIGTA. In the week ending March 12—roughly two years into the pandemic—nearly 65,000 IRS employees reported telework time, the watchdog said.” Naomi Jagoda, “IRS Dangles Telework To Lure New Recruits To Beleaguered Agency, [Bloomberg Tax](#), 6/3/22)

2021 Collective-Bargaining Agreement Expanded Eligible Telework Positions

Recent Collective Bargaining Resulted In Expanded Telework Positions At The IRS

The October 2021, National Treasury Employees Union And IRS Collective-Bargaining Agreement “Expanded The Number Of Positions Eligible For Remote Work.” “The most recent collective-bargaining agreement with the National Treasury Employees Union, which took effect in October, expanded the number of positions eligible for remote work. For example, the customer-service representatives that staff IRS help lines are now eligible to work outside of the agency’s call centers.” (Naomi Jagoda, “IRS Dangles Telework To Lure New Recruits To Beleaguered Agency, [Bloomberg Tax](#), 6/3/22)

Advertising Flexible Work Schedules

The IRS Career Page Advertises Customizable Work Schedules For Employees Who Have Been At The Agency For One Year

After One Year With The IRS, How Employees Spend Their Time “Could Be Virtually Up To [Them]” With The Ability “To Plan Their Workday Around [Their] Work Schedule.” “After your first year of working with us at the IRS, how you spend your time could be virtually up to you. You can plan your workday around your own schedule. Look forward to taking regular government holidays off to spend with your family and friends. And enjoy the convenience of our annual and sick leave programs, and more.” (Alternative Schedules/Leave, [IRS Careers](#), Accessed 8/29/22)

The IRS Career Page Advertises Flexible Work Schedules “Around Other Priorities” In An Employee’s Life. “Need to set your work schedule around other priorities in your life? No problem. Typically, you’ll have several options to choose from.” (Alternative Schedules/Leave, [IRS Careers](#), Accessed 8/29/22)

- **The IRS Also Offers Various Options For Employees To Customize Their Work Schedule.** “Flexitour: Through this option, you’ll work an 8-hour day, setting your own start and end times (within a given range of hours). You can accumulate up to 24 “credit” hours (above the 8 regular hours per day) to use for time off, without having to use your annual leave time. Compressed Work Schedules: Available in most locations, these options offer unique workweeks. Please note: This benefit is only available in some offices, after completing one year of training. 4/10 Option: Work four 10-hour days per week. You’ll receive two days off per pay period (which is two weeks). 5/4/9 Option: Work eight 9-hour days and one 8-hour day. You’ll receive one day off per pay period (which is two weeks).” (Alternative Schedules/Leave, [IRS Careers](#), Accessed 8/29/22)

IRS ENFORCEMENT SPENDING

More Than \$45 Billion In New Funding Will Be Spent On Enforcement

Over Half Of The \$80 Billion The IRS Is Set To Receive Will Be Aimed At Enforcement Activities

More Than Half, \$45.6 Billion, Of The \$80 Billion Provided By The Inflation Reduction Act “Would Go Toward Enforcement Activities.” “More than half, about \$45.6 billion, would go toward strengthening enforcement activities -- including collecting taxes owed, providing legal support, conducting criminal investigations and providing digital asset monitoring, according to the bill text.” (Katie Lobosco, “The IRS Is Set To Get Billions For Audit Enforcement. Here’s What It Means For The Taxpayers,” [CNN](#), 8/11/22)

Improving Taxpayer Services Is Set To Receive Less Than 5 Percent Of The \$80 Billion Provided By The Inflation Reduction Act

Only 4 Percent Of The \$80 Billion In Funds Received By The IRS Through The Inflation Reduction Act “Will Be Spent On Improving Taxpayer Service.” “Of the \$80 billion windfall the IRS will rake in from the Inflation Reduction Act, just \$3.2 billion — or 4% — will be spent on improving taxpayer service. In contrast, \$46 billion — or 58% of the new money — will be devoted to enhancing ‘monitoring and compliance.’” (Lydia Moynihan, “IRS To Spend Just 4% Of \$80 Funding On Customer Service Despite Pledge To Help Taxpayers,” [The New York Post](#), 8/29/22)

Comparative Government Spending On Other Issues

The Biden Administration Is Set To Spend \$45.6 Billion On IRS Enforcement While Spending Less Than \$2 Billion On Veterans’ Homelessness In FY 2021

In The 2021 Fiscal Year, The Department Of Veterans Affairs \$1.9 Billion Was Allocated For Combatting Veterans’ Homelessness. “The VA’s base budget for fiscal 2021 allocates about \$1.9 billion to veterans’ homelessness. (Here are some details about what the VA does for homeless veterans.) The VA said in its fiscal 2021 budget plan that it intended to spend another \$313 million on suicide prevention programs for veterans.” (Daniel Dale, “Fact Check: Madison Cawthorn Falsely Claimed There Are ‘Zero Dollars’ Spent On Homeless Veterans. It’s Actually More Than \$2 Billion This Year,” [CNN](#), 3/23/22)

The Biden Administration Is Set To Spend \$45.6 Billion On IRS Enforcement While Only Spending \$3.2 Billion On Alzheimer’s Research

The NIH Was Set To Spend \$3.2 Billion On Alzheimer’s Research In 2021. “We have propelled the federal government to rise to this challenge, resulting in a more than seven-fold increase in federal Alzheimer’s and dementia research funding since 2011 — including a \$300 million increase for Alzheimer’s research at the National Institutes of Health (NIH) for fiscal year 2021. With this increase, along with previous research investments, the NIH is expected to spend \$3.2 billion on Alzheimer’s research in 2021.” (Research Funding, [Alzheimer’s Association](#), Accessed 8/30/22)

- **Advocates Argue That “Alzheimer’s Is Underfunded In The United States In Comparison With Major Killers.”** “Advocates also argued that Alzheimer’s is underfunded in the United States in comparison with

major killers such as cancer and heart disease. That's especially true for AIDS, which until recently received a fixed 10% of NIH's overall budget—it now gets \$3 billion per year—yet affects far fewer Americans.” (Jocelyn Kaiser, “The Alzheimer's Gamble: NIH Tries To Turn Billions In New Funding Into Treatment For Deadly Brain Disease,” [Science.org](#), 8/30/18)

The Biden Administration Is Set To Spend \$45.6 Billion On IRS Enforcement While Only Spending \$1.6 Billion Researching Heart Disease, The Leading Cause of Death

In 2022, The NIH Is Expected To Spend \$1.6 Billion On Heart Disease Research. (“Estimates Of Funding For Various Research, Condition, And Disease Categories, [National Institutes Of Health](#), 5/16/22)

According To The CDC, Heart Disease Is The Leading Cause Of Death For Both Men And Women. “Heart disease is the leading cause of death for men, women, and people of most racial and ethnic groups in the United States.” (Heart Disease Facts, [Centers For Disease Control And Prevention](#), Accessed 8/30/22)

- **“One Person Dies Every 34 Seconds In The United States From Cardiovascular Disease.”** (Heart Disease Facts, [Centers For Disease Control And Prevention](#), Accessed 8/30/22)

The Biden Administration Is Set To Spend \$45.6 Billion On IRS Enforcement While Spending Less Than \$85 Million On Suicide Prevention

In 2022, The NIH Is Expected To Spend \$84 Million On Suicide Prevention Research. (“Estimates Of Funding For Various Research, Condition, And Disease Categories, [National Institutes Of Health](#), 5/16/22)

The American Foundation For Suicide Prevention States That “Suicide Prevention Research Has Been Underfunded By The Federal Government For A Number Of Years.” “Suicide prevention research has been underfunded by the federal government for a number of years. As the largest private funder of suicide prevention research, AFSP is aware of the positive solutions that research can yield. In order to prevent suicide, a concerted effort and investment in suicide prevention research must be made.” (Suicide Prevention Research, [American Foundation For Suicide Prevention](#), Accessed 8/30/22)

Suicide Is A “Leading Cause Of Death” In The Country And “The Second Leading Cause Of Death For People Ages 10-14 And 25-34.” “Suicide rates increased 30% between 2000–2018, and declined in 2019 and 2020. Suicide is a leading cause of death in the United States, with 45,979 deaths in 2020. This is about one death every 11 minutes. The number of people who think about or attempt suicide is even higher. In 2020, an estimated 12.2 million American adults seriously thought about suicide, 3.2 million planned a suicide attempt, and 1.2 million attempted suicide. Suicide affects all ages. In 2020, suicide was among the top 9 leading causes of death for people ages 10-64. Suicide was the second leading cause of death for people ages 10-14 and 25-34.” (Suicide Prevention, [Centers For Disease Control And Prevention](#), Accessed 8/30/22)