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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

JOSHUA SHEINKMAN, STAFF DIRECTOR
GREGG RICHARD, REPUBLICAN STAFF DIRECTOR

July 18, 2023

The Honorable Daniel Werfel
Commissioner, Internal Revenue Service
1111 Constitution Avenue
Washington, D.C. 20224

Dear Commissioner Werfel,

You have assured members of Congress, including several of the undersigned personally, that you would ensure the Internal Revenue Service (IRS) acts in strict compliance with the letter and spirit of taxpayer's rights, noting that "true north" for the IRS is to administer the tax laws in a way that is just, fair, and equitable. You have unequivocally committed to focusing on the Taxpayer Bill of Rights "every day."

However, reports from multiple, diverse outlets have raised serious questions and concerns about the IRS's adherence to the law. These reports include allegations of unannounced home and office visits by IRS agents, which were depicted as intimidating to the taxpayers in question:

- On March 9, 2023, journalist Matt Taibbi received an unannounced home visit from an IRS agent on the same day he testified in front of the House Select Subcommittee on the Weaponization of the Federal Government.
- On April 25, 2023, a taxpayer in Marion, Ohio, received an unannounced home visit from an IRS Criminal Division agent identifying himself with the alias "Bill Haus." The agent entered the taxpayer's home under apparent pretenses, stating a desire to discuss one matter, before revealing he actually sought information about another. When this agent was asked to leave, he said he was entitled to enter homes because of his position at the IRS and made a statement about the extreme financial consequences of not complying with an IRS request.

- On June 14, 2023, Montana Attorney General Austin Knudsen stated that 20 heavily armed IRS agents entered Highwood Creek Outfitters in Great Falls, Montana, and seized dozens of boxes of ATF Forms 4473, the background check form containing information on gun purchasers. Form 4473 is not a financial document and is of questionable relevance to the IRS.

As Commissioner of the IRS, you pledged an oath to uphold the Constitution and become personally responsible to “ensure” that all IRS employees “act in accord” with each of the statutory taxpayer rights, including the right to a fair and just tax system. We are concerned that these serious allegations, which have occurred in a short period of time and represent a diverse array of taxpayers, could show a pattern of heavy-handed IRS misconduct.

We understand your limitations under Internal Revenue Code section 6103 in discussing individual taxpayer circumstances in public and without authorization by the Finance Committee Chairman. However, information can be provided to the Committee that will help us better understand these allegations without speaking to any specific circumstance. We ask that you respond to the following requests and questions by no later than Friday, July 28, 2023.

1. Provide a full account of the events surrounding and leading up to each allegation above, including identifying who was involved, precipitating circumstances, and consequences or outcomes.
2. Provide all documents and communications related to or relied upon in forming such account.
3. Under what specific circumstances will an IRS employee use an alias in interacting with a taxpayer?
4. Aside from an undercover agent in the course of an ongoing undercover investigation, do you believe it is appropriate for any IRS employee to provide an alias to a taxpayer?
5. Under what specific circumstances will an IRS employee initiate contact with a taxpayer under pretenses other than the actual ones at issue?
6. Do you believe that these circumstances sufficiently respect a taxpayer’s right “to be informed?”
7. Under what specific circumstances will an IRS employee show up unannounced to a private residence or business?
8. Under what specific circumstances may an IRS employee be present in a private residence or business without permission of the owner(s)?
9. What mechanisms or procedures does the IRS have in place to approve and track any visit by its employees to a taxpayer’s home or business?

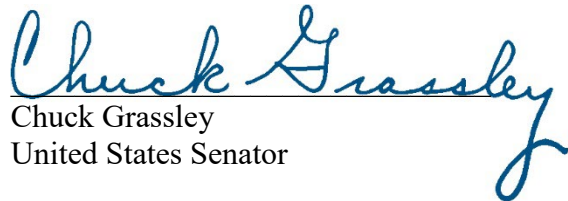
10. Do you believe these current mechanisms or procedures are sufficient and effective?
11. What mechanisms or procedures does the IRS have in place to allow taxpayers to raise concerns that actions taken by IRS employees were inappropriate or intimidating?
12. Do you believe these current mechanisms or procedures are sufficient and effective?
13. In the last three years to date, how many times has the IRS directly participated in a seizure of ATF Forms 4473?
14. In such instances, what does the IRS do with the information contained on a seized Form 4473 as well as the form itself?
15. What disciplinary actions have been taken in the instances mentioned herein? Please explain. If none, why not?

Thank you for your attention to this matter.

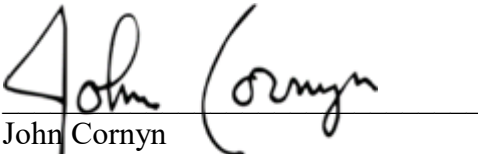
Sincerely,



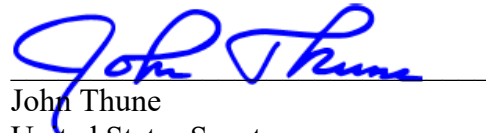
Mike Crapo
United States Senator



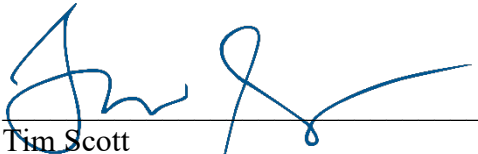
Chuck Grassley
United States Senator



John Cornyn
United States Senator



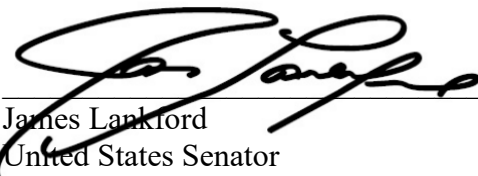
John Thune
United States Senator



Tim Scott
United States Senator



Bill Cassidy, M.D.
United States Senator



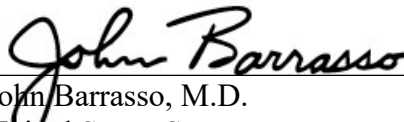
James Lankford
United States Senator



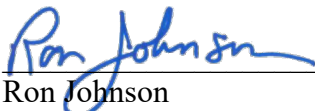
Steve Daines
United States Senator



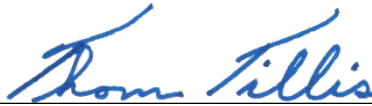
Todd Young
United States Senator



John Barrasso, M.D.
United States Senator



Ron Johnson
United States Senator



Thom Tillis
United States Senator



Marsha Blackburn
United States Senator