

July 6, 2016

The Honorable Paul Ryan  
Speaker of the House of Representatives  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Nancy Pelosi  
Democratic Leader  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Kevin Brady  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Sander Levin  
Ranking Member  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

Dear Speaker Ryan, Democratic Leader Pelosi, Chairman Brady, and Ranking Member Levin:

We write to express our concern with the proposals being considered in the House to censure or impeach Internal Revenue Service Commissioner John Koskinen. We believe these actions are both disproportionate and counterproductive. They would do serious, long-term damage to our revenue system. They would distract attention from the urgent challenges facing our tax system. They would discourage our most experienced and capable talent from pursuing careers at the IRS when they are most needed. They would erode voluntary tax compliance by undermining confidence in the IRS. Overall, their primary impact would be to harm millions of everyday Americans, small businesses, and other taxpayers as they attempt to comply with their obligations imposed by our tax laws.

As former IRS Commissioners during Republican and Democratic administrations over the last 53 years, we understand well the challenges of leading the IRS. Like other large organizations—both public and private—the IRS has made (and will continue to make) mistakes, both in judgment and execution. We have all made our share. But on balance the IRS is doing a good job in light of the burdens with which it is struggling in order to administer a tax system that is far too complex and burdensome, and is doing so with inadequate and shrinking resources. In our view, much of the success of the present IRS is attributable to its dedicated and capable employees and the leadership of Commissioner Koskinen. Both within IRS and among tax practitioners, Commissioner Koskinen is recognized as an honest and honorable public servant who is trying to do a good job on behalf of our country and its citizens in running the IRS under trying circumstances.

The IRS needs strong leadership to fairly and effectively administer the tax laws and to cause the organization to perform well in doing so. The agency employs over 78,000 Americans and collects over \$2.3 trillion in revenue for Congress to appropriate each year to run the rest of our federal government. A leadership vacuum at the top impedes the Service's ability to perform its most basic functions. And the reality is that impeding the function of the IRS increases tax burdens on law-abiding Americans. Taxpayer service deteriorates, the national debt increases,

and hard-working American taxpayers end up paying more to subsidize others' failure to pay their fair share.

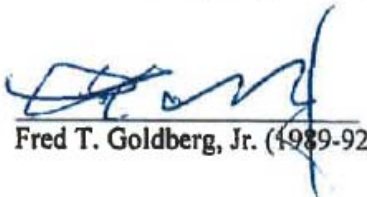
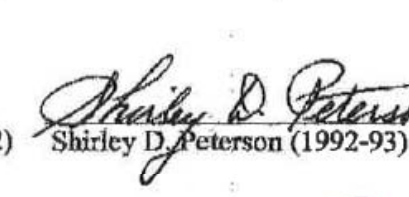
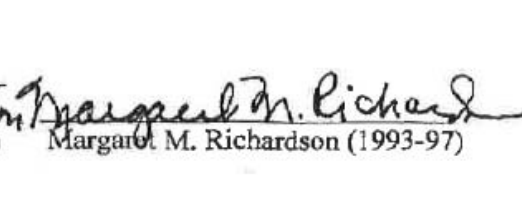
The IRS particularly needs strong leadership and stability right now. It has had four commissioners in the last four years. Congress has cut its annual budget by nearly a billion dollars since 2010 with the result that 15,000 employee positions have been terminated at the same time new laws passed by Congress have imposed significant administrative burdens on the IRS. Constant leadership changes, financial strain, increased workload, and personnel losses have created turmoil and hurt performance. Replacing the IRS Commissioner yet again—leading to the fifth IRS Commissioner in four years—would only make the problems worse.

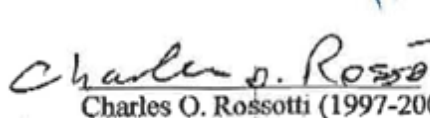
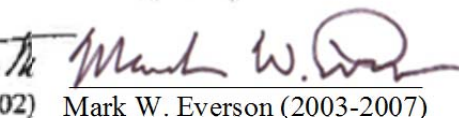
With a proven track record as a respected public servant, Commissioner Koskinen came out of retirement to lead the IRS during a difficult time. He has made considerable progress in addressing issues that pre-dated his time at the IRS, including by undertaking what the Treasury Inspector General for Tax Administration called “significant actions” to address its concerns and by implementing 15 bipartisan recommendations from the Senate Finance Committee.

To serve the best interests of United States taxpayers and the agency that we formerly led, we ask that the House reject censure or impeachment and move forward with the important work of improving the administration of our tax system for all Americans.

Sincerely,

    
Mortimer M. Caplin (1961-64)    Sheldon S. Cohen (1965-69)    Lawrence B. Gibbs (1986-89)

    
Fred T. Goldberg, Jr. (1989-92)    Shirley D. Peterson (1992-93)    Margaret M. Richardson (1993-97)

   
Charles O. Rossotti (1997-2002)    Mark W. Everson (2003-2007)