COMMITTEE ON WAYS AND MEANS 1139 LONGWORTH HOUSE OFFICE BUILDING

Washington, DC 20515

October 17, 2025

Heather M. Hill Acting Inspector General Treasury Inspector General for Tax Administration 901 D Street, SW, Suite 600 Washington, D.C. 20024-2169

Re: Media Report of IRS Targeting

Dear Acting Inspector General Hill,

We write today regarding the attached deeply troubling media report in the *Wall Street Journal* titled "Trump Team Plans IRS Overhaul to Enable Pursuit of Left-Leaning Groups" and request that the Treasury Inspector General for Tax Administration (TIGTA) launch an investigation. As you know, the President's use of the Internal Revenue Service (IRS) to target any particular taxpayer is both unlawful and unacceptable.

According to this report, the President's Administration is encouraging the IRS to facilitate criminal investigations targeting Democratic donors and "left leaning" nonprofit groups. It also states that a senior IRS official has compiled a list of potential targets that include major Democratic donors, including George Soros and his affiliated groups. Additionally, it is reported that the President has ordered Treasury Secretary Bessent as the Acting IRS Commissioner to refer certain tax-exempt organizations to the Justice Department for further investigation.

This report is reminiscent of President Nixon when he directed the IRS to audit and harass his "political enemies." To guard against this type of political interference, Congress enacted Section 7217 of the Internal Revenue Code. Section 7217 prohibits the President, the Vice President, any employee of the executive office of the President, and any employee of the executive office of the Vice President from requesting, directly or indirectly, any officer or employee of the IRS to conduct an audit or other investigation of any particular taxpayer.

¹ Exclusive | Trump Team Plans IRS Overhaul to Enable Pursuit of Left-Leaning Groups - WSJ

² Understanding the Tax System's Protections Against Political Interference in the Tax Code | by The Tax Law Center at NYU Law | Medium

A violation of Section 7217 carries a criminal punishment of up to five years imprisonment and/or a \$5,000 fine.

It is well established that the IRS must do its work impartially and without political bias. The Committee investigated this issue in the past and all Committee Members were in full agreement that taxpayers should not be targeted based on their political beliefs. As our Republican colleagues have routinely stated, the IRS should never be weaponized against the American people or used to target individuals based on their political beliefs. For example, Chairman Jason Smith said, "Americans don't want to live in a nation where big government has the power to silence free speech... they just want to live freely and without fear that an Internal Revenue Service... agent will show up at their doorstep." Congressman Mike Kelly said, "Americans should be able to donate to causes they believe in without fear of retribution from Washington bureaucrats... because of their political beliefs. In our democracy, it is simply un-American to hamper any individual's right to exercise their personally held religious and political views." Yet, our missing-from-Washington Republican colleagues are completely silent when the constitutional rights of Democratic donors and groups are under attack.

The mission statement of the IRS charges its employees to "provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all." Indeed, the public has a right to expect that the IRS will administer the tax code with integrity and fairness. However, targeting Democratic donors and nonprofit groups based on their political beliefs, is not only outside the scope of the IRS normal operating procedures, but it is also illegal.

Given the above, we request an immediate investigation into this alarming report that the President is directing the IRS to open criminal investigations into Democratic donors and "left leaning" nonprofit organizations. Thank you, in advance, for your prompt attention to this matter.

Sincerely,

The Honorable Richard E. Neal

Ranking Member

The Honorable Lloyd Doggett

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³ <u>Doubling Down on Crazy – Jason Smith</u>

⁴ Kelly, Arrington introduce 'Don't Weaponize The IRS Act' | Congressman Mike Kelly

⁵ 1.1.1 IRS Mission and Organizational Structure | Internal Revenue Service

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The Honorable Mike Thompson

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The Honorable John B. Larson

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The Honorable Danny K. Davis

The Honorable Linda T. Sánchez

The Henerolde Term A. Servell

The Honorable Terri A. Sewell

The Honorable Suzan DelBene

The Honorable Judy Chu

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The Honorable Gwen Moore

The Honorable Brendan Boyle

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The Honorable Dwight Evans

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The Honorable Brad Schneider

The Honorable Jimmy Panetta

The Honorable Jimmy Gomez

The Honorable Steven Horsford

The Honorable Tom Suozzi

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