



**FIGHTING THE WEAPONIZATION OF THE INTERNAL REVENUE SERVICE:  
THE END OF ABUSIVE UNANNOUNCED FIELD VISITS**

Interim Staff Report of the  
Committee on the Judiciary  
and the  
Select Subcommittee on the Weaponization of the Federal Government  
U.S. House of Representatives



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## EXECUTIVE SUMMARY

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The Committee on the Judiciary and its Select Subcommittee on the Weaponization of the Federal Government are empowered by the House of Representatives to examine how the Executive Branch interacts with American citizens and to investigate civil liberties abuses. History has shown how the Internal Revenue Service (IRS), with its vast power to reach into the lives of Americans, has the tremendous potential to violate the civil liberties of American citizens.<sup>1</sup> As Justice John Marshall noted over two-hundred years ago, the “power to tax involves the power to destroy.”<sup>2</sup> The Committee’s and Select Subcommittee’s oversight demonstrates that Justice Marshall’s warning is as potent now as it was then.

In 2022, Democrats in Congress flooded the IRS with \$78.9 billion in new funding, \$45 billion of which was earmarked solely for tax enforcement purposes.<sup>3</sup> Democrats chose to enable the IRS to hire as many as 87,000 agents to aggressively pursue American taxpayers.<sup>4</sup> One of the first priorities for the new Republican majority in the 118th Congress was to severely curtail this new funding.<sup>5</sup> The Committee’s and Select Subcommittee’s oversight shows the wisdom of this action.

In just the first nine months of this Congress, the Committee and Select Subcommittee have shed light on several civil liberties abuses at the IRS. For example:

- **The IRS conducted an unannounced field visit to the home of journalist Matt Taibbi the same day he testified before Congress about government abuse.** The IRS opened a case against Mr. Taibbi on Christmas Eve—a Saturday—just three weeks after Mr. Taibbi began reporting on the Twitter Files. In the four-and-one-half years between when the IRS alleges it last tried to contact Mr. Taibbi and the day it conducted an unannounced field visit, neither he nor his accountant ever received notice from the IRS about an issue with his tax return. The IRS conducted its field visit even though Mr. Taibbi did not owe the IRS anything, rather, the IRS owed Mr. Taibbi a substantial refund. The unannounced field visit alarmed Mr. Taibbi, who viewed it as an attempt to chill his reporting about government abuses.
- **An IRS agent gave a fake name and used deception to gain entry into the house of an Ohio taxpayer and then threatened her when asked to leave.** Without any notice, an IRS revenue officer conducted an unannounced field visit to the home of a taxpayer in Ohio. The revenue officer used an alias and was deceptive about his purposes for appearing at the taxpayer’s home. After the taxpayer’s attorney told the revenue officer to leave, the revenue officer defiantly stated, “I can be at and go into anyone’s house at any time I want to be.” The revenue officer threatened to put a lien on the taxpayer’s home

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<sup>1</sup> See discussion *infra* Section I.A.

<sup>2</sup> *M’Culloch v. Maryland*, 17 U.S. 316, 431 (1819).

<sup>3</sup> Inflation Reduction Act, P.L. 117-169, 117th Cong. (2022); Alex Muresianu, *IRS Strategic Operating Plan Shows Promise, but Concerns Remain*, TAX FOUNDATION (Apr. 13, 2023).

<sup>4</sup> Sen. J.D. Vance, *Meet the New IRS, Same as the Old IRS*, WALL ST. J. (Aug. 17, 2023).

<sup>5</sup> Family and Small Business Taxpayer Protection Act, 118th Cong. (2023); Brooke Singman, *House votes to rescind billions in funding to the IRS in first major majority action with McCarthy as speaker*, FOX NEWS (Jan 9, 2023).

and freeze her assets if she did not immediately give the IRS a substantial amount of money. After the taxpayer called the police, the revenue officer even filed a complaint against the police department. The IRS later confirmed that the taxpayer owed nothing and acknowledged the situation “never should have gotten this far.” This shocking abuse of power is a startling indication that the IRS believes it may do what it wants, when it wants.

- **The IRS has repealed its policy of unannounced field visits after the Committee’s and Select Subcommittee’s oversight uncovered IRS abuses.** Pressure and oversight about these abusive field visits led the IRS to repeal its policy of allowing its agents to conduct unannounced field visits to taxpayers’ homes. The IRS is no longer able to weaponize its field visits to target, harass, and intimidate taxpayers.

It has been over ten years since the IRS disclosed its targeting of conservative groups seeking tax-exempt status.<sup>6</sup> The man who President Obama chose to clean up the IRS’s mess in 2013, Danny Werfel, is the same man who President Biden chose to lead the agency today. The agency that felt emboldened ten years ago to intentionally and unfairly scrutinize conservative nonprofit organizations is the same agency that feels emboldened now to force its way into a taxpayer’s home. As the *National Review* observed:

It is a tax code so perverse, ambiguous, and complex that it cedes to those IRS agents unwarranted power to interpret the law and, along with that, power to neglect, pester, or tyrannize citizens.<sup>7</sup>

Consistent with the Committee’s and Select Subcommittee’s obligations to keep the House of Representatives informed of its oversight, this interim report documents the weaponization of the IRS against Americans. Although more information continues to surface concerning the IRS’s weaponization, this report presents the findings to date. The Committee and Select Subcommittee will continue to pursue additional information about the actions and events described in this report.

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<sup>6</sup> See, e.g., H. COMM. ON OVERSIGHT & GOV’T REFORM, THE INTERNAL REVENUE SERVICE’S TARGETING OF CONSERVATIVE TAX-EXEMPT APPLICANTS: REPORT OF FINDINGS FOR THE 113TH CONGRESS (Dec. 23, 2014).

<sup>7</sup> Amity Shlaes, *Wrong Target: Republicans and the IRS*, NAT’L REV. (Aug. 23, 2023).

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## I. Background on the IRS's Abuses

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As President Ronald Reagan famously said, “the nine most terrifying words in the English language are: I’m from the government, and I’m here to help.”<sup>8</sup> The IRS, with its tax collection authority, represents this threat unlike any other agency in government.

### A. The IRS’s abusive history

The IRS has a long history of weaponizing its power. In the 1930s, President Franklin Roosevelt weaponized the IRS against his political enemies, including newspaper publishers who opposed the New Deal.<sup>9</sup> In the 1940s and 1950s, corruption and bribery became so widespread at the IRS that the Truman Administration dismissed and indicted hundreds of staffers as the agency was reorganized to prevent political influence.<sup>10</sup> In the late 1990s, the Senate Finance Committee held several oversight hearings to investigate the IRS’s “Gestapo-like” conduct against taxpayers.<sup>11</sup> In response to these hearings, Congress passed the IRS Restructuring and Reform Act of 1998 to put limits on the IRS’s enforcement powers and to make right a “tax agency out of control.”<sup>12</sup> In 2013, during the Obama Administration, the IRS targeted dozens of conservative nonprofits seeking tax-exempt status by subjecting the nonprofits to “heightened scrutiny and inordinate delays.”<sup>13</sup> Congress investigated this scandal at length,<sup>14</sup> and several top IRS officials resigned in shame.<sup>15</sup>

With the extensiveness of the IRS’s past abuses, it is no surprise that the IRS is the least trusted federal agency in government.<sup>16</sup> Americans ranked the IRS the lowest among 16 agencies in terms of favorability, with 51 percent expressing an unfavorable view of the agency and only 42 percent expressing a favorable view.<sup>17</sup> Seventy-three percent of Americans do not believe the government is spending their tax dollars wisely, and 72 percent of Americans believe their tax rate is already far too high.<sup>18</sup> But mismanagement and over-taxation is only half of the issue.

The IRS’s greatest challenge is a trust deficit. In 2021, only 66 percent of Americans reported that they trusted the IRS to fairly enforce the tax laws—the lowest percentage since

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<sup>8</sup> U.C. Santa Barbara, The American Presidency Project, The President’s Press Conference (Aug. 12, 1986), <https://www.presidency.ucsb.edu/documents/the-presidents-news-conference-957>.

<sup>9</sup> James Bovard, *A Brief History of IRS Political Targeting*, WALL ST. J. (May 14, 2013).

<sup>10</sup> Dena Aubin, *Factbox: IRS’s rich history of scandals, political abuse*, REUTERS (May 16, 2023).

<sup>11</sup> Thomas H. Moore, *IRS Nightmares Get Senate Hearing*, CNN (Sept. 24, 1997); David Cay Johnston, *Senate Committee Is Told of a Vast Range of Abuses by I.R.S.*, N.Y. TIMES (Apr. 29, 1998).

<sup>12</sup> R. Morris Barrett, *IRS Commissioner Will Order Management Review*, CNN (Sept. 25, 1997); Internal Revenue Service Restructuring and Reform Act, P.L. 105-206, 105th Cong. (1998).

<sup>13</sup> Peter Overby, *IRS Apologizes For Aggressive Scrutiny Of Conservative Groups*, NPR (Oct. 27, 2017).

<sup>14</sup> H. COMM. ON OVERSIGHT & GOV’T REFORM, THE INTERNAL REVENUE SERVICE’S TARGETING OF CONSERVATIVE TAX-EXEMPT APPLICANTS: REPORT OF FINDINGS FOR THE 113TH CONGRESS (Dec. 23, 2014).

<sup>15</sup> Josh Hicks, *Central figure in IRS tea party controversy resigns*, N.Y. TIMES (Sept. 23, 2013).

<sup>16</sup> J. Baxter Oliphant and Andy Cerda, *Americans feel favorably about many federal agencies, especially the Park Service, Postal Service and NASA*, PEW RESEARCH CENTER (Mar. 30, 2023).

<sup>17</sup> *See id.* (“Democrats view the IRS least favorably of the 16 federal agencies: They are only 13 percentage points more likely to view it favorably than unfavorably (53% vs. 40%).”).

<sup>18</sup> John S. Kiernan, *2023 WalletHub Tax Survey*, WALLETHUB (Mar. 6, 2023).

2014.<sup>19</sup> A more recent Gallup Poll from October 2022 found Americans’ disapproval of the IRS is as consistent as the agency’s history of abuse—just 35 percent of Americans have a fair view of the IRS, with another 31 percent having a poor view of the agency.<sup>20</sup> The IRS would like Americans to believe that its problems are budget related and that more money will resolve its issues. But the more money Congress gives the IRS, the more problems that seem to result.

## **B. The potential for abuse in the IRS’s unannounced field visits**

For decades, the IRS has authorized its officers to appear at taxpayers’ homes or businesses without prior notice to collect delinquent taxes. These unannounced field visits have traditionally been reserved for rare cases in which a taxpayer or business is unresponsive to prior IRS communications and the agency’s requests for information. Surprisingly, these supposedly rare instances add up. Each year, the IRS makes tens of thousands of unannounced visits to homes and businesses.<sup>21</sup>

In most cases involving delinquent tax accounts, the IRS’s Automated Collection System (ACS) is the main avenue for taxpayers to resolve their tax issues.<sup>22</sup> This system is managed by the Taxpayer Advocate System, which is an “independent organization within the IRS” that “helps taxpayers resolve problems and recommends changes that will prevent problems.”<sup>23</sup> Every year, ACS mails millions of tax delinquency notices, levy notices, and federal tax lien notices to taxpayers and businesses.<sup>24</sup>

For other accounts, generally those with a tax debt that exceeds \$100,000, the IRS assigns a revenue officer to the case to resolve the outstanding balance.<sup>25</sup> These officers, of which the IRS currently employs roughly 2,300 nationwide, “are unarmed civil agency employees whose duties include visiting households and businesses to . . . collect taxes that are delinquent and have not been paid to the IRS and to secure tax returns that are overdue from taxpayers.”<sup>26</sup> The power revenue officers wield is not insignificant; they can “[g]arnish bank accounts and wages as well as seize real and personal property to satisfy delinquent taxes.”<sup>27</sup>

Once assigned to a case, the revenue officer makes initial contact with the taxpayer to resolve his or her accounts. Normally, a revenue officer’s first effort to contact a taxpayer is in writing to notify and/or remind the taxpayer of his or her delinquency and the date the

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<sup>19</sup> Comprehensive Taxpayer Attitude Survey (CTAS), Internal Revenue Serv. (2021), <https://www.irs.gov/pub/irs-pdf/p5296.pdf>.

<sup>20</sup> Jeffrey M. Jones, *Government Agency Ratings: CIA, FBI Up; Federal Reserve Down*, GALLUP NEWS (Oct. 5, 2022).

<sup>21</sup> Alan Rappeport, *I.R.S. Halts Surprise Visits to Homes and Businesses*, N.Y. TIMES (July 24, 2023).

<sup>22</sup> *Automated Collection System (ACS)*, Taxpayer Advocate Service, <https://www.taxpayeradvocate.irs.gov/tax-terms/automated-collection-system-acs> (last visited Oct. 23, 2023).

<sup>23</sup> *About Us*, Taxpayer Advocate Service, <https://www.taxpayeradvocate.irs.gov/about-us> (last visited Oct. 23, 2023).

<sup>24</sup> Daniel J. Pilla, *IRS to Stop Unannounced Visits to Taxpayers*, NAT’L REV. (Aug. 16, 2023).

<sup>25</sup> Rappeport, *supra* note 21.

<sup>26</sup> *How to know it is an IRS revenue officer*, Internal Revenue Serv. (July 2023), <https://www.irs.gov/newsroom/how-to-know-it-is-an-irs-revenue-officer>.

<sup>27</sup> *Internal Revenue Officer*, Business and Tax Enforcement, IRS Careers, <https://www.jobs.irs.gov/resources/job-descriptions/business-tax-enforcement> (last visited Oct. 23, 2023).

outstanding balances and forms are due.<sup>28</sup> Only in rare instances with “unique, specific circumstances” may these officers initiate contact with taxpayers in person as opposed to a phone call or by mail.<sup>29</sup> However, with tens of thousands of unannounced field visits occurring each year as revenue officers carry out investigative actions, it is apparent that unannounced field visits are not just reserved for exceptional cases.

Prior to the IRS’s recent change in policy due to the Committee’s and Select Subcommittee’s oversight, these officers frequently conducted unannounced, unprompted field visits at taxpayers’ homes and businesses without attempting to first contact the taxpayer by other less intrusive means. The IRS has now discontinued this decades-long practice of revenue officers conducting unannounced field visits on unsuspecting taxpayers.<sup>30</sup> While the IRS promises that “taxpayers should know they have a tax issue before these visits occur since multiple mailings occur,”<sup>31</sup> the abusive field visits the Committee and Select Subcommittee exposed included no prior notice whatsoever. Worse yet, neither instance involved the taxpayer owing the IRS any balance on their accounts.

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<sup>28</sup> *How to know it is an IRS revenue officer, supra* note 26.

<sup>29</sup> *Id.*

<sup>30</sup> See Rappeport, *supra* note 21; Kanishka Singh, *US IRS ends policy of unannounced revenue officer visits to taxpayers*, REUTERS (July 24, 2023).

<sup>31</sup> *How to know it is an IRS revenue officer, supra* note 26.

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## II. The IRS Visits the Home of Journalist Matt Taibbi While He Testified Before Congress

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After Elon Musk purchased Twitter in October 2022,<sup>32</sup> Twitter granted access to a handful of journalists to review its internal communications to examine the degree to which Twitter colluded with the federal government to censor lawful speech online.<sup>33</sup> The resulting “Twitter Files,” a series of 20 threads published by these journalists, confirmed the existence of the “censorship industrial complex” and its prevalence in stifling free speech.<sup>34</sup> The Twitter Files detailed extensively how various federal agencies colluded with Twitter and other Big Tech companies to censor lawful speech and silence dissent online.<sup>35</sup> Matt Taibbi, an award-winning reporter,<sup>36</sup> was one journalist who contributed to the Twitter Files.

### A. Twitter Files journalist Matt Taibbi testified before the Select Subcommittee about how the Biden Administration worked with Big Tech to censor Americans

The Committee and Select Subcommittee have conducted aggressive oversight in the 118th Congress to investigate the degree to which the Executive Branch censored Americans. As a necessary part of this oversight, the Select Subcommittee has convened hearings on the weaponization of the federal government to obtain public testimony about the Executive Branch’s censorship regime.

On March 9, 2023, Mr. Taibbi, along with fellow journalist Michael Shellenberger, testified before the Select Subcommittee about his reporting on the Twitter Files.<sup>37</sup> Mr. Taibbi authored 12 of the 20 threads that make up the Twitter Files, including the very first segment.<sup>38</sup> During the hearing, Mr. Taibbi described the serious government abuse. He testified:

The original promise of the internet was that it might democratize the exchange of information globally. . . . What we found is in the [Twitter] files was a sweeping effort to reverse that promise and use

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<sup>32</sup> Kate Conger and Lauren Hirsch, *Elon Musk Completes \$44 Billion Deal to Own Twitter*, N.Y. TIMES (Oct. 27, 2022).

<sup>33</sup> The Editorial Board, *The Twitter Censorship Files*, WALL ST. J. (Dec. 4, 2022); Joseph A. Wulfsohn, *Federal Trade Commission demands Elon Musk 'identify all journalists' who had access to Twitter Files*, FOX NEWS (March 7, 2023).

<sup>34</sup> Jonathan Turley, *Why efforts to dismiss Musk's 'Twitter Files' by liberal media won't work this time*, FOX NEWS (Dec. 6, 2022); HEARING ON THE WEAPONIZATION OF THE FEDERAL GOVERNMENT, SELECT SUBCOMM. ON THE WEAPONIZATION OF THE FED. GOV'T OF THE H. COMM. ON THE JUDICIARY (March 9, 2023) [hereinafter: “WEAPONIZATION HEARING”] (testimony of Michael Shellenberger) (“The censorship industrial complex is a network of ideologically-aligned governmental, NGO, and academic institutions that discovered over the last few years the power of censorship to protect their own interests against the volatility and risks of the democratic process.”).

<sup>35</sup> See Matt Taibbi, *Capsule Summaries of all Twitter Files Threads to Date, With Links and a Glossary*, RACKET NEWS (Jan 4, 2023).

<sup>36</sup> See Dave Maley, *Independent Media Award Winners Announced*, IC NEWS (Mar. 10, 2020) (announcing Mr. Taibbi winning the Park Center for Independent Media at Ithaca College’s 2020 Izzy Award for outstanding achievement in independent media); Press Release, 43rd Annual National Magazine Awards Winners Announced, American Society of Magazine Editors (May 1, 2008) (announcing Mr. Taibbi winning the 2008 Magazine Award for columns and commentary).

<sup>37</sup> WEAPONIZATION HEARING (testimony of Matt Taibbi); see *id.* (testimony of Michael Shellenberger).

<sup>38</sup> See Taibbi, *supra* note 35.



machine learning and other tools to turn the internet into an instrument of censorship and social control. Unfortunately, our own government appears to be playing a lead role.<sup>39</sup>

Mr. Taibbi later elaborated on the magnitude of the scandal. He said:

[T]his Twitter Files story and what we’re looking at now and what we’re investigating now . . . is by far the most serious thing that I’ve ever looked at, and it’s certainly the most grave story that I’ve ever worked on, personally.<sup>40</sup>

Mr. Taibbi’s and Mr. Shellenberger’s testimony came on the heels of the Committee’s and Select Subcommittee’s discovery that an arm of the Executive Branch—the Federal Trade Commission—demanded from Twitter the identities of all journalists given access to Twitter’s internal communications.<sup>41</sup> The FTC also demanded Twitter to describe the “nature of access granted [to] each person” and how allowing such access was consistent with Twitter’s privacy and information security obligations under an existing consent order.<sup>42</sup> Elon Musk responded to the FTC’s demands for information about journalists and said it was “a serious attack on the Constitution by a federal agency” and “a shameful case of weaponization of a government agency for political purposes and suppression of the truth!”<sup>43</sup> In his testimony, Mr. Taibbi said in response to the FTC’s weaponization,

I was upset, obviously. . . . This kind of thing—when the government is looking for information about reporters—is usually a canary in the coal mine that something worse is coming in terms of an effort to exercise control over the press. So, on that level, it’s absolutely disturbing.<sup>44</sup>

As an additional layer of attack, during the hearing itself, Democrats on the Select Subcommittee, including Ranking Member Stacey Plaskett and Representative Sylvia Garcia, attempted to slander Mr. Taibbi and Mr. Shellenberger as “so-called journalists” and pressured

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<sup>39</sup> WEAPONIZATION HEARING (testimony of Matt Taibbi).

<sup>40</sup> Rep. Mike Johnson (@RepMikeJohnson), TWITTER (Mar. 9, 2023, 11:11 AM), <https://twitter.com/RepMikeJohnson/status/1633862981401321473>.

<sup>41</sup> Ryan Tracy, *FTC Twitter Investigation Sought Elon Musk’s Internal Communications, Journalist Names*, WALL ST. J. (Mar. 8, 2023); *see also* H. COMM. ON THE JUDICIARY, SELECT SUBCOMM. ON THE WEAPONIZATION OF FED. GOV., *THE WEAPONIZATION OF THE FEDERAL TRADE COMMISSION: AN AGENCY’S OVERREACH TO HARASS ELON MUSK’S TWITTER: REPORT OF FINDINGS FOR THE 118TH CONGRESS* (Mar. 7, 2023).

<sup>42</sup> H. COMM. ON THE JUDICIARY, SELECT SUBCOMM. ON THE WEAPONIZATION OF FED. GOV., *THE WEAPONIZATION OF THE FEDERAL TRADE COMMISSION: AN AGENCY’S OVERREACH TO HARASS ELON MUSK’S TWITTER: REPORT OF FINDINGS FOR THE 118TH CONGRESS* (Mar. 7, 2023).

<sup>43</sup> Elon Musk (@elonmusk), TWITTER (Mar. 7, 2023, 5:59 PM), <https://twitter.com/elonmusk/status/1633240925429288960>; Elon Musk (@elonmusk), TWITTER (Mar. 7, 2023, 5:22 PM), <https://twitter.com/elonmusk/status/1633231562962780160>.

<sup>44</sup> WEAPONIZATION HEARING (statement of Matt Taibbi).

them to reveal their sources.<sup>45</sup> The following exchange between Select Subcommittee Democrats and Mr. Taibbi exemplifies this pressure:

Rep. Plaskett: Who is the individual that gave you permission to access the emails?

Mr. Taibbi: Well, the attribution from my story is sources at Twitter, and that's what I am going to refer to.

Rep. Plaskett: Okay. Did Mr. Musk contact you, Mr. Taibbi?

Mr. Taibbi: Again, the attribution for my story is sources at Twitter.

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Rep. Garcia: Mr. Taibbi, I want to follow up a little bit on the Ranking Member's questions. When was the first time that Mr. Musk approached you about writing the Twitter Files?

Mr. Taibbi: Again, Congresswoman . . . I can't give it to you unfortunately because this a question of sourcing and I don't give them. I'm a journalist. I don't give up my sources.

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Rep. Garcia: So, you're not going to tell us when Musk first approached you?

Mr. Taibbi: Again, Congresswoman, you're asking a journalist to reveal his sources.

Rep. Garcia: So, then you consider Mr. Musk to be the direct source of all of this?

Mr. Taibbi: No, now you're trying to get me to say that he is the source. I just can't answer your question.

Rep. Garcia: Well, he either is or he isn't. If you're telling me [that] you can't answer because it's your source, well then the only logical conclusion is that he is, in fact, your source. . . . You can't have it both ways.

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<sup>45</sup> *Id.* (statement of Rep. Stacey Plaskett, Delegate, United States Virgin Islands); Brian Flood and Nikolas Lanum, 'Twitter Files' hearing erupts as Matt Taibbi refuses to reveal sources in heated exchange with Democrat, FOX NEWS (Mar. 9, 2023).

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Rep. Plaskett: Either Musk is the source and he can't talk about it, or Musk is not the source and if Musk is not the source, then he can discuss his conversations with the source.<sup>46</sup>

**B. The IRS conducted an unannounced field visit to Mr. Taibbi's home on the same day he testified before the Select Subcommittee**

As Mr. Taibbi testified before the Select Subcommittee, an IRS agent visited, unannounced and unprompted, Mr. Taibbi's home. The agent, after receiving no response from Mr. Taibbi because he was in Washington for his testimony, left a note for Mr. Taibbi to call the IRS four days later.<sup>47</sup>

When Mr. Taibbi called the IRS, the IRS informed him that the agency had rejected his electronic 2018 and 2021 tax return filings due to concerns of identity theft.<sup>48</sup> However, in 2019, the IRS notified his accountant that it had accepted his 2018 filing, and in the four-and-a-half years since then, the IRS never notified Mr. Taibbi or his accountant of any issue with this return.<sup>49</sup> With respect to his 2021 return, Mr. Taibbi was aware the IRS rejected his electronic filing twice, even after his accountant filed with an IRS-provided pin number.<sup>50</sup> However, in both cases, the IRS did not attempt to make contact with Mr. Taibbi by other means before its unannounced field visit. The IRS further informed Mr. Taibbi during the call that the problems were not "monetary" or due to a delinquent amount owed; in fact, the IRS owed Mr. Taibbi a substantial tax return for both years.<sup>51</sup>

Due to the circumstances surrounding the IRS's unannounced and unprompted visit to Mr. Taibbi's home—at the exact time that he was testifying to Congress about "the most serious" government abuse he witnessed in his career as a journalist—the Committee and Select Subcommittee set out to determine whether the field visit was a thinly-veiled attempt by the IRS to influence or intimidate a witness before Congress. On March 27, 2023, the Committee and Select Subcommittee sent a letter to the IRS asking about the unannounced field visit to Mr. Taibbi's home.<sup>52</sup> The Committee and Select Subcommittee provided the IRS with express permission from Mr. Taibbi to receive and review these documents.<sup>53</sup>

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<sup>46</sup> *Id.*

<sup>47</sup> E-mail from Matt Taibbi to H. Comm. on the Judiciary (March 21, 2023) (on file with Committee); *see also* Gabe Kaminsky, 'Twitter Files' journalist received IRS agent visit at home the same day he testified in Congress, WASH. EXAM. (Mar. 28, 2023).

<sup>48</sup> Letter from Matt Taibbi to H. Comm. on the Judiciary (March 21, 2023) (on file with Committee).

<sup>49</sup> *Id.*

<sup>50</sup> *Id.*

<sup>51</sup> *See id.* ("[T]he IRS according to its own records owes me a considerable return [for 2018]...again, I had already paid what was owed and more by estimated tax [for 2021]."); Charles Creitz, *Twitter Files journalist rips IRS over home visit after agency finds it owes him money*, FOX NEWS (May 24, 2023).

<sup>52</sup> Letter from Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary, to Ms. Janet Yellen and Mr. Daniel Werfel, c/o U.S. Dep't of the Treasury and Internal Revenue Serv. (Mar. 27, 2023).

<sup>53</sup> Mr. Taibbi signed a waiver to give the Committee and Select Subcommittee access to his tax return information pursuant to 26 U.S.C. § 6103(c).

The curious timing of the IRS’s visit, on the heels of the FTC demand that Twitter turn over names of journalists, raised serious “questions about potential intimidation.”<sup>54</sup> In Mr. Taibbi’s own words, “[I]t’s hard not to see [my case] as some kind of retaliation or an attempt to intimidate. Maybe not me, but future reporters who would look at this kind of material.”<sup>55</sup>

### **C. Internal IRS documents revealed how the IRS used a field visit to intimidate Mr. Taibbi**

On May 6, 2023, the IRS produced 267 pages of documents, some of which were responsive to the Committee’s and Select Subcommittee’s request.<sup>56</sup> The IRS asserted that it sent a letter to Mr. Taibbi on October 24, 2019—nine days after Mr. Taibbi filed his 2018 tax return—asking Mr. Taibbi to verify his return because it met identity theft criteria.<sup>57</sup> The IRS also alleged that it sent a second letter to Mr. Taibbi on March 23, 2020.<sup>58</sup> However, according to Mr. Taibbi, neither he nor his accountant received either of these letters or any other notification from the IRS that there was an issue with his 2018 tax return before the IRS conducted a field visit at Mr. Taibbi’s home several years later. Furthermore, the IRS failed to include proof of these letters in its production to the Committee and Select Subcommittee.

The IRS’s production revealed that the IRS opened its examination of Mr. Taibbi’s 2018 tax return on December 24, 2022, over three years after the IRS alleged it tried to contact Mr. Taibbi the first time.<sup>59</sup> Not only was December 24, 2022, a Saturday and Christmas Eve, but it also happened to be just three weeks after Mr. Taibbi published the first Twitter Files thread, detailing government abuses, and the same day that Mr. Taibbi published the ninth segment of the Twitter Files, detailing how federal government agencies “from the State Department to the Pentagon to the CIA” coordinated to censor and coerce speech on various social media platforms.<sup>60</sup> The IRS’s production failed to explain why the IRS opened its examination of Mr. Taibbi’s tax return on such an unusual date.

The production revealed that one month later, on January 27, 2023, the IRS assigned a revenue officer to Mr. Taibbi’s case to initiate face-to-face contact, rather than attempt to contact Mr. Taibbi through less intrusive means. It was at this point, the IRS alleged, that the officer discovered the IRS had not processed Mr. Taibbi’s 2021 tax return either.<sup>61</sup> The IRS documents revealed that the revenue officer performed an extensive investigation into Mr. Taibbi, using both publicly available search engines and commercial investigative software to compile a

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<sup>54</sup> The Editorial Board, *The IRS Makes a Strange House Call on Matt Taibbi*, WALL ST. J. (Mar. 27, 2023).

<sup>55</sup> Creitz, *supra* note 51.

<sup>56</sup> See Letter from Daniel Werfel, Comm’r, Internal Revenue Serv., to Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary (May 5, 2023).

<sup>57</sup> *Id.* Mr. Taibbi has consented to the Committee’s and Select Subcommittee’s use of personal information in this report.

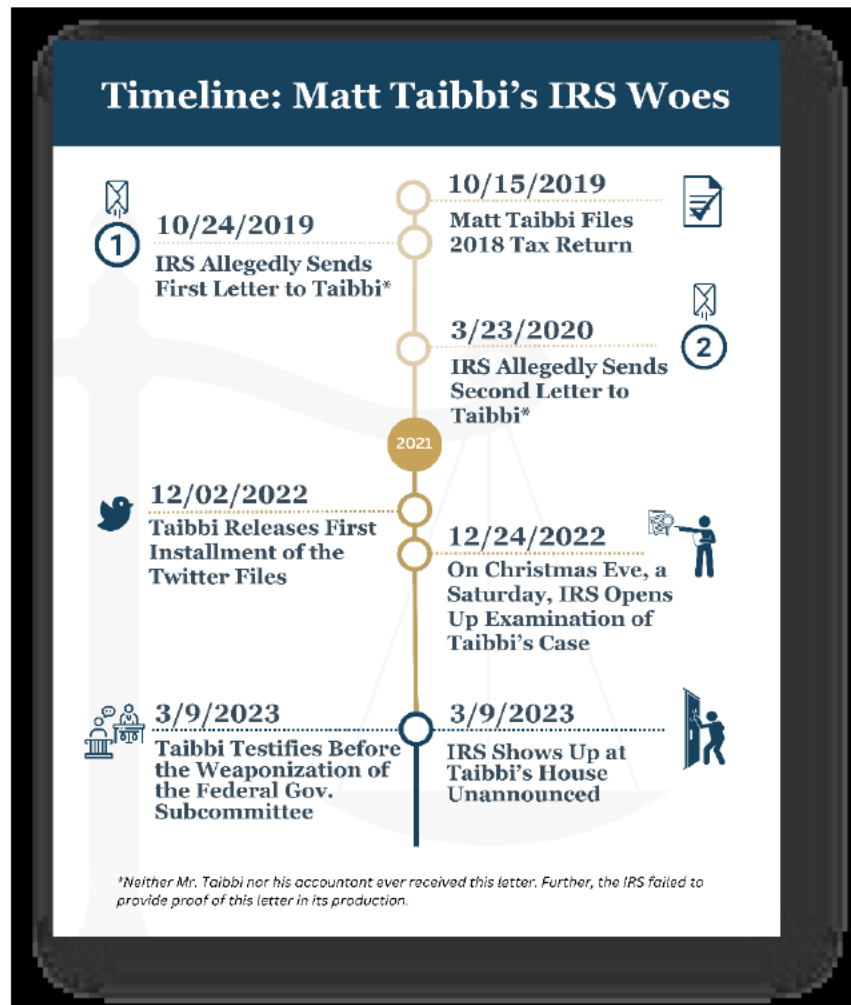
<sup>58</sup> *Id.*

<sup>59</sup> Steven Nelson, *IRS opened Matt Taibbi tax probe on Christmas Eve following ‘Twitter Files’ document dump*, N.Y. POST (May 24, 2023); Stephen Dinan, *IRS worked overtime to probe Twitter Files journalist Matt Taibbi*, WASH. TIMES (May 24, 2023).

<sup>60</sup> See Matt Taibbi (@mtaibbi), TWITTER (Dec. 26, 2022, 12:20 PM), <https://twitter.com/mtaibbi/status/1606701405443874816>.

<sup>61</sup> Letter from Daniel Werfel, Comm’r, Internal Revenue Serv., to Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary (May 5, 2023).

dossier about Mr. Taibbi. The IRS’s dossier on Mr. Taibbi included information such as Mr. Taibbi’s voter registration records, whether he possessed a hunting or fishing license, and whether he had a concealed weapons permit. The revenue officer also examined and saved Mr. Taibbi’s Wikipedia page, which contained extensive details about Mr. Taibbi’s work on the Twitter Files.<sup>62</sup> Instead of reinitiating contact with Mr. Taibbi by less intrusive means after several years had passed since he filed his 2018 return,<sup>63</sup> the revenue officer scheduled its field visit for March 9, 2023—the day Mr. Taibbi was to testify before Congress.



The IRS’s production confirmed one crucial fact—Mr. Taibbi did not owe the IRS anything. Rather, the IRS owed Mr. Taibbi a substantial refund. After the IRS’s field visit, Mr. Taibbi promptly resolved his tax filing on March 21, 2023. The IRS closed Mr. Taibbi’s case the next day, and on March 23, 2023, the IRS sent Mr. Taibbi a Notice of Case Resolution to inform Mr. Taibbi that his case had been closed and that no taxes or tax returns were due.

<sup>62</sup> See *Matt Taibbi*, WIKIPEDIA, [https://en.wikipedia.org/wiki/Matt\\_Taibbi](https://en.wikipedia.org/wiki/Matt_Taibbi) (last visited Oct. 23, 2023).

<sup>63</sup> The IRS claims that the delay in following up with Mr. Taibbi was the result the COVID-19 pandemic restricting field visits. Letter from Daniel Werfel, Comm’r, Internal Revenue Serv., to Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary (May 5, 2023).

After the Committee and Select Subcommittee sent a follow-up letter to IRS Commissioner Daniel Werfel on May 24, 2023,<sup>64</sup> the IRS repealed the practice of unannounced field visits altogether. Nevertheless, the IRS’s unannounced visit to Mr. Taibbi’s home only stokes the fear of many Americans that the IRS, flush with its new \$80 billion in funding from Congress, will “unleash its fearsome power against political opponents.”<sup>65</sup>

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<sup>64</sup> Letter from Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary, to Daniel Werfel, Comm’r, Internal Revenue Serv. (May 24, 2023).

<sup>65</sup> The Editorial Board, *supra* note 54.

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### III. The IRS Lied to an Ohio Taxpayer to Gain Access to Her House During an Unannounced Field Visit

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In addition to the IRS's harassment of Mr. Taibbi, the Committee and Select Subcommittee learned that the IRS has used similarly abusive tactics against other American taxpayers, including one egregious example from Marion County, Ohio.<sup>66</sup>

#### A. An IRS agent, using a false name, harassed and intimidated an Ohio taxpayer

On April 25, 2023, an IRS revenue officer conducted an unannounced field visit to the home of a Marion County, Ohio taxpayer. This agent, who introduced himself to the taxpayer as "Bill Haus" with the IRS's Criminal Division, informed the taxpayer he was at her home to discuss issues concerning an estate for which the taxpayer was the fiduciary. After Agent "Haus" shared details about the estate that only the IRS would know, the taxpayer let him into her home. Agent "Haus" told the taxpayer that she did not properly complete the filings for the estate and that she owed the IRS "a substantial amount." Prior to the visit, however, the taxpayer had not received any notice from the IRS of an outstanding balance on the estate.

During the visit, the taxpayer told Agent "Haus" that the estate was resolved in January 2023 and provided him with documentary proof that she had paid all taxes for the decedent's estate. At this point, Agent "Haus" conceded that the true purpose of his visit was not due to any issue with the decedent's estate, rather Agent "Haus" was at the taxpayer's home because the decedent allegedly had several delinquent tax return filings.<sup>67</sup>

Agent "Haus" then furnished several documents to the taxpayer for her to complete. Because these documents included sensitive information about the decedent, the taxpayer offered Agent "Haus" the opportunity to speak with her accountant, which he accepted. However, when her accountant did not answer, the taxpayer called her attorney who immediately and repeatedly told Agent "Haus" to leave the taxpayer's home since the taxpayer had not received any prior notice from the IRS of any issue with the decedent's estate or delinquent tax returns. Agent "Haus" responded aggressively, insisting, "I am an IRS agent, I can be at and go into anyone's house at any time I want to be." At the end of his unannounced visit, Agent "Haus" told the taxpayer he would mail her paperwork for her to execute and threatened that she would have exactly one week to satisfy the remaining balance or he would freeze all her assets and put a lien on her house.

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<sup>66</sup> See The Editorial Board, *The IRS Makes Another House Call*, WALL ST. J. (June 16, 2023). The taxpayer consented to the Committee's and the Select Subcommittee's use of this information.

<sup>67</sup> On May 4, 2023, Agent Haus's supervisor confirmed with the taxpayer that the decedent only had one delinquent filing from 2016. The supervisor also confirmed the decedent's 1041 final return was completed and that nothing was due.

## **B. The IRS Agent filed a complaint against the local police department for investigating his unusual conduct**

Following the visit, the taxpayer immediately contacted the Marion, Ohio Police Department (MPD) to determine if Agent “Haus” was attempting to scam her.<sup>68</sup> The officer ran Agent “Haus’s” license plate and discovered the vehicle belonged to an individual whom the taxpayer confirmed was the agent, only Bill Haus was not the name on the registration.<sup>69</sup> The officer then called Agent “Haus” to verify his identity.<sup>70</sup> Agent “Haus” attested that he was an IRS agent but admitted Bill Haus was not his real name; he was using an alias.<sup>71</sup> In response to the officer revealing his true identity, Agent “Haus” immediately filed a complaint against the officer with the Treasury Inspector General for Tax Administration (TIGTA).<sup>72</sup> It was not until a major from the MPD called TIGTA in response to the complaint that the MPD learned Agent “Haus” was a legitimate IRS agent.<sup>73</sup>

A police report filed by the responding officer detailed how the officer believed Agent “Haus” was truly trying to scam the taxpayer: “[Agent ‘Haus’] advised me that he was an IRS agent and I did not believe him . . . I then called the Summit County Sheriffs Office and explained to them the call that I handled and that it appears that [Agent ‘Haus’] is going around pretending to be an IRS agent[.]”<sup>74</sup>

As detailed by a major at the MPD in correspondence with the Committee and Select Subcommittee, the circumstances surrounding this instance “certainly go[] against the grain of what we believe to be historical practice on the part of the IRS.”<sup>75</sup> The major indicated that he was surprised to learn that IRS agents are allowed to go by aliases to hide their true names: “I was informed by [the] Agent [at TIGTA] that IRS field agents are given alias names to perform their tasks and to avoid people knowing their true identity. I found this entire situation odd but [the] Agent [from TIGTA] sounded like a legitimate agent in our conversation.”<sup>76</sup>

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<sup>68</sup> Police Report, Marion Cnty. Police Dep’t (Apr. 25, 2023, 2:29 PM) (on file with the Committee).

<sup>69</sup> *Id.*

<sup>70</sup> *Id.*

<sup>71</sup> *Id.*

<sup>72</sup> *Id.*; *see also* E-mail from Major, Marion Cnty. Police Dep’t, to H. Comm. on the Judiciary (May 1, 2023, 4:01 PM) (on file with the Committee). Prompted by a call from the TIGTA, the taxpayer filed a complaint against the agent on May 9, 2023.

<sup>73</sup> E-mail from Major, Marion Cnty. Police Dep’t, to H. Comm. on the Judiciary (May 1, 2023, 4:01 PM) (on file with the Committee).

<sup>74</sup> Police Report, *supra* note 68.

<sup>75</sup> E-mail from Major, Marion Cnty. Police Dep’t, to H. Comm. on the Judiciary (May 1, 2023, 4:01 PM) (on file with the Committee).

<sup>76</sup> *Id.*



To House Committee on the Judiciary

From Major [REDACTED], Marion County Police Department

Mrs. [REDACTED] proceeded to call MPD believing that Haus was likely an imposter and we responded. The agent had already left and it was the belief of our responding officer that this individual was an imposter. The phone interaction that ensued between our officer and the agent was indicative of that belief. Agent Haus then proceeded to tell our officer that he filed a complaint against MPD with the Inspector General and provided us with the following information, demanding that we call the Inspector General's Office to participate in the complaint that he filed against our officers.

Agent Bill Haus  
Identification Number [REDACTED]  
IRS field employee identification center phone number [REDACTED]  
Office of Inspector General [REDACTED]

Haus' business card indicates that he is an "independent". Mrs. [REDACTED] told her that I did not know as I am unfamiliar with their processes.

Treasury Agent [REDACTED] (with office of Inspector General) phone number [REDACTED]

I called the Inspector General's number and spoke with an Agent [REDACTED] who works for Treasury and apparently assists in Inspector General Complaints. He indicated that this matter truly involved a legitimate (non LE) agent of the IRS. The IRS agent took issue with our officers running his license plate that apparently was connected to his personal vehicle and revealed his true name. I was informed by Agent [REDACTED] that IRS field agents are given alias names to perform their tasks and to avoid people knowing their true identity. I found this entire situation odd but Agent [REDACTED] sounded like a legitimate agent in our conversation.

However, even the agent at TIGTA recognized the degree to which Agent "Haus" weaponized his field visit against the Ohio taxpayer. As the major reported, "[The Agent from TIGTA] agreed with me that the agent should have notified MPD that he was in the area working so that we could know that he was legitimate (if he is legitimate)."<sup>77</sup>

He agreed with me that the agent should have notified MPD that he was in the area working so that we could know that he was legitimate (if he is legitimate). When Haus spoke with Ofc. [REDACTED] he told him that they do not have to provide information to local agencies. While this is acknowledged as true, doing so allows us to legitimize his presence to people when they call and try to report an agent as an imposter, as was the case here.

The TIGTA agent assured the major that "the IRS only makes personal visits after receiving no response from the taxpayer."<sup>78</sup> However, like Mr. Taibbi, the Ohio taxpayer had not received any notice from the IRS about an issue prior to the unannounced field visit.

I again spoke with Agent [REDACTED] this past Friday when Mrs. [REDACTED] came to MPD to collect a copy of the police report. Agent [REDACTED] could only tell me that the version of events I was hearing from Mrs. [REDACTED] were largely the same reported to him by Agent Haus (or whatever his real name is) but he assured me that the IRS only makes personal visits after receiving no response from the taxpayer. He also told me that he has been with the Inspector General for 3 years and he gave me a sense that the IRS approach is changing to an extent that maybe he doesn't fully understand himself.

<sup>77</sup> *Id.*

<sup>78</sup> *Id.*

The events left quite the mark on the taxpayer who remained incredibly fearful that Agent “Haus” would return to her house and that the IRS would target her again. As the major reported, “She is truly in fear of this man. What is more concerning, she contacted the IRS, verified she has a zero balance and she indicates that the person she spoke with on the phone had no idea why an agent would be coming to her home.”<sup>79</sup>

When Mrs. ██████ stopped in, she was so concerned with this agent that she was asking our records clerk questions about how to secure her home, fearful that the agent would return and perhaps break into her house. She is truly in fear of this man. What is more concerning, she has contacted the IRS, verified she has a zero balance and she indicates that the person she spoke with on the phone has no idea why an agent would be coming to her home. Could this be a miscommunication between the IRS and their criminal division?

The IRS did nothing to ease the taxpayer’s fears. As the major explained to the Committee and Select Subcommittee, “When [the taxpayer] called the IRS to ask questions about this, she mentioned that the message on the IRS system warns callers to beware of imposters posing as IRS agents.”<sup>80</sup> Furthermore, the major attested that “MPD has indeed regularly shared information on [its] social media platforms warning of scams and telling our residents that the IRS WILL NOT do many of the things that this woman claims to have experienced.”<sup>81</sup> Searching for clarity, the major stated, “Either [Agent ‘Haus’] is not who he says he is, he does things differently than the IRS has done before, or the IRS has aggressively changed their approach.”<sup>82</sup>

Agent ██████ (phone number ██████) made clear to me that he could not provide specific details on this matter due to taxpayer privacy laws. While I was not trying to obtain any privileged details, I am certain that Mrs. ██████ is more fearful of this agent than she is of having info shared with her local police department. When she called the IRS to ask questions about this, she mentioned that the message on the IRS system warns callers to beware of imposters posing as IRS agents. MPD has indeed regularly shared information on our social media platforms warning of scams and telling our residents that the IRS WILL NOT do many of the things that this woman claims to have experienced. Either this person is not who he says he is, he does things differently than the IRS has before, or the IRS has aggressively changed their approach.

When the major inquired about how the taxpayer could file a complaint against Agent “Haus” to ensure something like this does not happen to her again in the future, the TIGTA agent told him that “it would be a waste of her time.”<sup>83</sup> The major aired his frustrations with how the IRS has either been weaponized or is entirely incompetent:

It is very concerning that the IRS does not know that the IRS is sending agents to the home of a taxpayer. It is concerning to me that they do not have to use their real names and can apparently make threats and so forth, against the narrative that the IRS publicly

<sup>79</sup> *Id.*

<sup>80</sup> E-mail from Major, Marion Cnty. Police Dep’t, to H. Comm. on the Judiciary (May 1, 2023, 4:01 PM) (on file with the Committee).

<sup>81</sup> *Id.*

<sup>82</sup> *Id.*

<sup>83</sup> *Id.*

reports. It is concerning for me that it is so difficult for even a police agency to verify the credentials of a federal agent, who took such offense to his identity being challenged that he chose to file a complaint against the MPD officers with the Office of the Inspector General.<sup>84</sup>

Lastly, the major spoke to the quality of the taxpayer and her husband as people, “The[y] . . . seem to be good, well-intentioned people that are easy to identify with. I truly feel bad for their situation (knowing only what they have told me).”<sup>85</sup>

### **C. The IRS admitted its agent’s actions were improper**

On May 4, 2023, the taxpayer spoke with Agent “Haus’s” direct supervisor who confirmed nothing was owed on the estate.<sup>86</sup> The supervisor apologized to the taxpayer for Agent “Haus’s” conduct and went so far as to admit that “some things that were said were wrong . . . things never should have gotten this far.”<sup>87</sup> On May 30, 2023, the taxpayer received a letter from the IRS that the case had been closed.<sup>88</sup> The next day, on May 31, 2023, an IRS liaison told the Committee and Select Subcommittee, “The IRS has long provided training and procedures to promote the proper customer experience, and also for confirming our identity for taxpayers and local law enforcement upon request. The interactions described to us suggest those procedures were not followed.”<sup>89</sup> Again, the IRS disregarded its own protocol by failing to contact the taxpayer through less intrusive means before conducting an unannounced field visit.

This weaponized behavior from an IRS agent to an American taxpayer—conducting an unannounced field visit, providing an alias, using deception to secure entry into the taxpayer’s home, abusing his authority, and then filing an Inspector General complaint against a police officer examining that matter—is highly concerning and reveals the degree to which the IRS is broken.

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<sup>84</sup> *Id.*

<sup>85</sup> E-mail from Major, Marion Cnty. Police Dep’t, to H. Comm. on the Judiciary (May 1, 2023, 4:01 PM) (on file with the Committee).

<sup>86</sup> E-mail from taxpayer to H. Comm. on the Judiciary (May 17, 2023, 4:07 PM) (on file with the Committee).

<sup>87</sup> *Id.*

<sup>88</sup> Letter from Internal Revenue Serv. to taxpayer (May 30, 2023).

<sup>89</sup> E-mail from Internal Revenue Serv. to H. Comm. on the Judiciary (May 31, 2023, 3:57 PM) (on file with the Committee).

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#### IV. As a Result of the Committee’s and Select Subcommittee’s Oversight, the IRS Terminated Its Policy of Conducting Unannounced Field Visits

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As a result of the Committee’s and Select Subcommittee’s oversight, the IRS terminated its unannounced field visit policy altogether, ending a decades-long practice that had been weaponized by the IRS and undermined American trust in the agency.<sup>90</sup>

On July 24, 2023, the IRS publicly announced that it would no longer conduct most unannounced field visits to taxpayers’ homes, including those like what occurred with Mr. Taibbi and the Ohio taxpayer.<sup>91</sup> As the IRS confirmed in its announcement: “Effective immediately, unannounced visits will end except in a few unique circumstances and will be replaced with mailed letters to schedule meetings.”<sup>92</sup> Commissioner Werfel said the policy change was a “common-sense step” to better serve the taxpayers and increase public confidence in the IRS’s work.<sup>93</sup> Confidence in the IRS is, and has been, irreparably low in large part due to policies like unannounced field visits that undermine Americans’ trust in an impartial and apolitical IRS.<sup>94</sup>

Commissioner Werfel stated in the IRS press release that unannounced field were a safety risk and that repealing the policy would “improve overall safety for taxpayers and IRS employees.”<sup>95</sup> The IRS’s attempt to justify its decision as being in the best interest of the safety of its revenue officers lacks concrete evidence. To the extent this data does exist, the IRS has not made it publicly available or supplied it to the Committee or Select Subcommittee.

Commissioner Werfel further used the excuse of scam artists “bombarding taxpayers has increased confusion about home visits” as justification for repealing the IRS’s policy of unannounced field visits.<sup>96</sup> The Commissioner argued these visits “created extra anxiety for taxpayers already wary of potential scam artists” and promised that the “only losers with this change in policy are scammers posing as the IRS”<sup>97</sup> However, it was not just scam artists “bombarding” taxpayers and creating confusion about unannounced home visits—it was the IRS itself. The testimony of the Ohio taxpayer and the MPD make clear that the IRS’s own actions

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<sup>90</sup> Press Release, IRS ends unannounced revenue officer visits to taxpayers; major change to end confusion, enhance safety as part of larger agency transformation efforts, Internal Revenue Serv. (July 24, 2023) [hereinafter: “IRS Press Release”].

<sup>91</sup> *Id.*

<sup>92</sup> *Id.*

<sup>93</sup> *Id.*

<sup>94</sup> Bruce Drake, *On Tax Day, Americans’ views of taxes and the IRS*, PEW RESEARCH CENTER (Apr. 15, 2014) (“We tested 13 government agencies in a survey last fall, and the IRS ranked at the bottom of the list with 51% expressing an unfavorable view of it while 44% regarded it positively. It was the only one of the agencies where a majority did not have a favorable view.”); Oliphant and Cerda, *supra* note 16 (“The least popular federal agency of the 16 asked about is the IRS. About half of Americans (51%) have an unfavorable opinion of this agency, while 42% have a favorable view.”).

<sup>95</sup> IRS Press Release.

<sup>96</sup> *Id.*

<sup>97</sup> *Id.*

generated genuine fear, so much so that the Ohio taxpayer sought advice on how to secure her home in case Agent “Haus” returned.<sup>98</sup>

The Committee’s and Select Subcommittee’s oversight and investigation of the IRS’s abusive actions yielded real results for the American people. The Committee and Select Subcommittee identified how IRS employees abused an IRS policy, and it forced the IRS to reevaluate its policy. Commissioner Werfel stated that ending the policy after decades was “the right thing to do and the right time to end it.”<sup>99</sup> While the policy should have been ended decades ago, taxpayers no longer have to worry the IRS will come knocking on their door without prior notice.

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<sup>98</sup> See Letter from Rep. Jim Jordan, Chairman, H. Comm. on the Judiciary, to Daniel Werfel, Comm’r, Internal Revenue Serv. (June 29, 2023).

<sup>99</sup> IRS Press Release.

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## CONCLUSION

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The Committee's and Select Subcommittee's oversight revealed, and led to the swift end of, the IRS's weaponization of unannounced field visits to harass, intimidate, and target taxpayers. Taxpayers can now rest assured the IRS will not come knocking without providing prior notice—something that should have been the IRS's practice all along. No American should fear again an unannounced visit from the powerful tax collector. No American should fall victim to deception from their own government to threaten and pressure them into submission. The details that the Committee and Select Subcommittee gathered about IRS abuses are shocking examples of the federal government's weaponization.

The IRS's swath of new funding and intentions to expand its enforcement activities compel the Committee and Select Subcommittee to stay vigilant for new ways the IRS will inevitably try to abuse its power. This means the Committee's and the Select Subcommittee's oversight of the IRS is only beginning. The Committee and Select Subcommittee are already aware that the IRS is intentionally, and repeatedly, backdating tax documents to levy insurmountable penalties against taxpayers and businesses seeking to lawfully capitalize on available avenues for tax relief.<sup>100</sup> The Committee and Select Subcommittee are also looking into the IRS's continued efforts to chill the political speech of nonprofit organizations.<sup>101</sup> Taxpayers deserve better from the IRS; therefore, the Committee's and Select Subcommittee's oversight into the weaponization of the IRS will continue until the agency charts a new course and proves it is no longer a threat to Americans' civil liberties.

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<sup>100</sup> Aysha Bagchi, *IRS Sanctioned by Court for 'Bad Faith' on Backdated Document*, BLOOMBERG TAX (Aug. 29, 2023); see also Steve Hayes, *IRS Agents Backdate Documents Filed with the Court—a Felony*, FAIRTAX (June 23, 2023); Miranda Nazzaro, *IRS accused of backdating penalties*, THE HILL (Aug. 21, 2023); Aysha Bagchi, *IRS Asked to Admit to More Easement Penalty Approval Backdating*, BLOOMBERG TAX (Aug. 21, 2023); Caleb Harshberger, *IRS Backdating Court Order Spotlights Culture, Attorneys Say*, BLOOMBERG LAW (Aug. 24, 2023).

<sup>101</sup> Bradley A. Smith, *The IRS still plays political speech police*, WASH. EXAM. (May 29, 2023).