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Sep. 11, 2016

The fate of IRS Commissioner John Koskinen may be decided behind closed doors in the House of Representatives.

Some hard-line Republicans are pushing to impeach Koskinen. Representatives John Fleming (R-LA) and Tim Huelskamp, members of the conservative House Freedom Caucus, filed a special motion in July that could result in a floor vote to oust Koskinen. In the meantime, other GOP leaders are urging restraint. They see this as an unnecessary distraction in an election year and a dangerous precedent – not to mention that the action isn't likely to succeed.

Koskinen met with two groups of Republicans on September 7 in attempt to iron out their differences. He was quoted by several media sources, including the Washington Post and Wall Street Journal, that “we had a very good exchange of views.” Now House Republican members are huddling together to plan their next move.

The dispute stems from the notorious “Tea Party scandal” that refuses to go away. Back in 2012, IRS staffers in the Exempt Organizations (EO) division applied extra scrutiny to the tax exemption applications of conservative-leaning groups. With several congressional committees getting heavily involved, it's been a soap opera ever since.

In some ways, Koskinen appears to be an unlikely scapegoat. After all, he wasn't a party to the Tea Party mess in the first place. When the allegations first came to light, several of the IRS' top brass were forced to fall on their swords. Famously, Lois Lerner, the head of the EO division at the time of the transgressions, clammed up before Congressional committees and pleaded the Fifth Amendment. Despite all the hubbub, the Justice Department never prosecuted anyone.

While all this was transpiring, Koskinen was presumably enjoying his retirement.

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his dealings with the congressional committees by failing to prevent the destruction or to disclose it in a timely fashion. Without the data, Republicans say they can't get to the bottom of the matter.

In other words, this is another case where a potential cover-up is being viewed as being worse than the crime.

For his part, Koskinen maintains that the destruction of data was unintentional. He also says that he waited until he had all the information before presenting it to Congress.

Impeachment of an agency official is exceedingly rare. The last time Congress brought similar articles of impeachment was against War Secretary William Belknap way back in 1876. The chance of this happening is viewed as a long shot.

What would a Koskinen impeachment mean to taxpayers? One can assume the IRS machine will keep cranking with or without its current head honcho. The best thing you can tell your clients is to keep to their knitting and continue to observe the rules and regulations being enforced by the IRS.

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