

United States Senate

WASHINGTON, DC 20510

April 21, 2023

The Honorable Janet Yellen
Secretary
Department of the Treasury

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service

Dear Secretary Yellen and Commissioner Werfel:

On March 1, 2023, it was reported that Matt Taibbi and another journalist would testify the following week before the House of Representatives' Select Subcommittee on the Weaponization of the Federal Government.¹ Eight days later, on March 9, 2023, an agent with the Internal Revenue Service (IRS) reportedly visited Mr. Taibbi's New Jersey home.² The reported visit, which is alleged to have resulted from concerns over identity theft, occurred the same day that Mr. Taibbi testified.³ As I stated to Commissioner Werfel during the Senate Finance Committee Hearing on April 19, 2023, "the chances are so infinitesimally small that an IRS agent would show up at the journalist's door the day that journalist is testifying before [a] House committee."⁴ I write, therefore, to request information related to the IRS's visit to Mr. Taibbi's home on March 9, 2023.

According to Mr. Taibbi, the IRS agent that showed up at his home left him a note instructing him to call the IRS back.⁵ During that call, the IRS apparently informed Mr. Taibbi that the March 9 visit to his home was the result of identity theft concerns surrounding his 2018 and 2021 tax returns.⁶ According to Mr. Taibbi, his 2018 tax return had already been electronically accepted, and his accountant had submitted his 2021 return twice.⁷ Mr. Taibbi's

¹ Tristan Justice, EXCLUSIVE: House Weaponization Committee To Focus On The 'Twitter Files' In Second Hearing, Mar. 1, 2023,

<https://thefederalist.com/2023/03/01/exclusive-house-weaponization-committee-to-focus-on-the-twitter-files-in-second-hearing/>.

² Wall Street Journal Editorial Board, The IRS Makes a Strange House Call on Matt Taibbi, Wall Street Journal, Mar. 27, 2023, available at <https://www.wsj.com/articles/irs-matt-taibbi-twitter-files-jim-jordan-daniel-werfel-lina-khan-84ee518>.

³ *Id.*

⁴ *The President's Fiscal Year 2024 IRS Budget and the IRS's 2023 Filing Season*: Hearing before the S. Comm. On Finance, Apr. 19, 2023 (Sen. Ron Johnson Questioning IRS Commissioner Werfel).

Wall Street Journal Editorial Board, The IRS Makes a Strange House Call on Matt Taibbi, Wall Street Journal, Mar. 27, 2023, available at <https://www.wsj.com/articles/irs-matt-taibbi-twitter-files-jim-jordan-daniel-werfel-lina-khan-84ee518>.

⁵ *Id.*

⁶ Wall Street Journal Editorial Board, The IRS Makes a Strange House Call on Matt Taibbi, Wall Street Journal, Mar. 27, 2023, available at <https://www.wsj.com/articles/irs-matt-taibbi-twitter-files-jim-jordan-daniel-werfel-lina-khan-84ee518>; see also Letter to Janet Yellen, Secretary, Department of the Treasury, and Daniel Werfel, Commissioner, Internal Revenue Service, from Jim Jordan, Chairman, Judiciary Committee, Mar. 27, 2023.

⁷ *Id.*

accountant allegedly filed his 2021 tax return using an IRS-provided pin number.⁸ Mr. Taibbi further asserts that the March 9 home visit was the first contact he received from the IRS regarding problems with his 2018 tax return and that he believes “the IRS owes him a ‘considerable’ sum.”⁹

It appears, based on Mr. Taibbi’s claims, that the IRS did not follow its standard practice for contacting a taxpayer.¹⁰ According to the IRS, individuals “will generally receive a letter or sometimes more than one letter” as a first contact.¹¹ Personal visits from IRS agents are described as being limited to “special circumstances,” such as an overdue tax bill or a delinquent tax return; neither of which would appear to meet the circumstances alleged by Mr. Taibbi.¹²

The IRS’s alleged decision to not follow standard practice and conduct an unannounced visit to Mr. Taibbi’s home, on the same day he was testifying before Congress, serves only to underscore taxpayers’ negative views of the IRS.¹³ In order to better understand the IRS’s actions in this case, I ask that you provide the following:

1. When did the IRS first become aware that Mr. Taibbi was testifying on March 9, 2023, before the House of Representatives Select Subcommittee on the Weaponization of the Federal Government?
2. Who authorized the alleged visit to Mr. Taibbi’s home on March 9, 2023? Please provide the names and titles of these individuals.
3. Did the IRS attempt to contact Mr. Taibbi prior to the alleged March 9, 2023 home visit? If so, please provide any letters or phone logs showing when the IRS first contacted Mr. Taibbi.
4. All records¹⁴ referring or relating to the alleged visit to Mr. Taibbi’s home on March 9, 2023, including but not limited to, records relating to the IRS’s concerns about identify theft related to Mr. Taibbi’s 2018 and 2021 tax returns.

⁸ *Id.*

⁹ Wall Street Journal Editorial Board, The IRS Makes a Strange House Call on Matt Taibbi, Wall Street Journal, Mar. 27, 2023, available at <https://www.wsj.com/articles/irs-matt-taibbi-twitter-files-jim-jordan-daniel-werfel-lina-khan-84ee518>.

¹⁰ Internal Revenue Service Fact Sheet, Avoid scams: Know the facts on how the IRS contacts taxpayers, May 2018, available at <https://www.irs.gov/newsroom/avoid-scams-know-the-facts-on-how-the-irs-contacts-taxpayers#:~:text=IRS%20employees%20may%20call%20taxpayers,and%20will%20never%20demand%20money>.

¹¹ *Id.*

¹² *Id.*

¹³ Paul Hitlin and Nadzeya Shutava, Trust in Government, Partnership for Public Service, March 23, 2022, available at <https://ourpublicservice.org/publications/trust-in-government/> (finding that the IRS was the only federal agency to hold a majority unfavorable view).

¹⁴ “Records” include any written, recorded, or graphic material of any kind, including letters, memoranda, reports, notes, electronic data (emails, email attachments, and any other electronically-created or stored information), calendar entries, inter-office communications, meeting minutes, phone/voice mail or recordings/records of verbal communications, and drafts (whether or not they resulted in final documents).

5. In general, will the IRS ever go to a taxpayer's home unannounced or as a first contact with that taxpayer?

Please provide this information as soon as possible but no later than May 5, 2023. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Ron Johnson". The signature is written in a cursive style with a long, sweeping underline.

Ron Johnson
U.S. Senator

cc: The Honorable J. Russell George
Inspector General
Treasury Inspector General for Tax Administration