

United States Senate

September 9, 2014

The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Commissioner Koskinen:

I write to express deep concern over the recent announcement by Breitbart News that the Internal Revenue Service recently notified the Breitbart News Network, LLC that it would be subject to a far-reaching, burdensome, and open-ended audit.

As you know, the Breitbart News Network LLC is a conservative-leaning press outlet. It has editors and reporters who cover daily political news and regularly breaks stories that are critical of the Obama Administration's policies. To conduct this audit, Breitbart News Network, LLC was asked to provide the IRS with all of its organizational documents, financial records, W-2s, W-4s, 1099s, and K-1s filed, personal income tax returns for each member of the company, payroll tax forms, information regarding properties and assets acquired by the company, bank statements, and array of other records documenting revenues, expenses, and depreciation costs.

This media audit, coupled with the recent proposal of 49 Senate Democrats to amend the Constitution to give Congress plenary power to regulate political speech, paints a disturbing picture of a coordinated assault on the First Amendment.

In another time, under another Administration, the decision to audit a conservative news organization might not have risen to a worrisome level of concern. However, given the IRS's disturbing track record of illegally targeting conservative organizations—including the IRS recently paying a \$50,000 settlement for having wrongfully leaked a conservative group's confidential tax information—and the persistent refusal by the current Department of Justice to meaningfully investigate or prosecute those crimes, the decision to audit Breitbart News Network, LLC appears highly questionable.

For the IRS to behave like a partisan political organization, targeting media organizations whose views differ from the President's, would represent a gross abuse of power. It would undermine the statutory mission and integrity of the IRS. And it would likely subject IRS employees to criminal prosecution.

I very much hope that is not the case.

I would therefore like to ask you the following questions:

1. How many other news organizations have been audited since President Obama has been in office?
2. How many of them could be identified as conservative- or liberal-leaning?
3. Have any other news organization been subjected to this sort of far-reaching and oppressive inquiry, including requesting the personal tax records of editors and reporters?
4. At what point does the IRS decide to take action to audit a news outlet?
5. Does the IRS worry that its extremely burdensome auditing process could effectively silence the press?
6. Previously, Senator Durbin wrote the IRS asking that it examine the tax-exempt status of Crossroads GPS, a Republican organization that spends money electing Republicans. Did the IRS ever receive any communications from any elected official asking it to examine Breitbart News Network, LLC?
7. Who, precisely, is responsible for making the decision to audit Breitbart News Network, LLC?

I appreciate your timely response.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ted Cruz', written in a cursive style.

Ted Cruz
United States Senator