



U.S. OFFICE OF SPECIAL COUNSEL
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The Special Counsel

November 6, 2024

VIA ELECTRONIC TRANSMISSION

The Honorable James Comer
Chairman
Committee on Oversight and Accountability

The Honorable Jim Jordan
Chairman
Committee on the Judiciary

The Honorable Jason Smith
Chairman
Committee on Ways and Means

Dear Chairmen Comer, Jordan, and Smith:

I am writing in response to your November 1, 2024 correspondence about the U.S. Office of Special Counsel's (OSC) investigation of allegations that the Internal Revenue Service (IRS) is retaliating against whistleblowers. You asked for (1) an update on OSC's investigation, and (2) that OSC seek a stay to prevent IRS from implementing a Notice of Intent it sent to a whistleblower on October 29, 2024. This letter responds to both of your queries.

The whistleblowers each brought to OSC multiple serious allegations of prohibited personnel practices (PPPs) at various times between May 2023 and October 2024. While the list of allegations has grown, OSC has made it a priority to conduct a swift and comprehensive fact-finding regarding each one. Although we cannot comment in detail about the specific allegations because our investigation is open and ongoing, I assure the Committees that OSC's team is investigating each claim and, where appropriate, seeking corrective action and stays of personnel actions consistent with 5 U.S.C. § 1214.

We have already conducted approximately two dozen interviews of IRS officials, totaling roughly eighty hours; reviewed tens of thousands of pages of documents in response to our multiple requests for materials from IRS, amounting to over 20 GB of data; held dozens of meetings with IRS and the complainants/their counsel; made our mediation program available to the parties; and engaged IRS regarding PPP training and education. At OSC's urging, IRS rescinded nondisclosure instructions it had issued to employees. As part of these

investigations, we have also addressed complex legal issues related to our investigative work, including how to fulfill document requests that may include taxpayer or grand jury information.

Regarding the October 29, 2024 Notice of Intent, we can now report that IRS agreed to temporarily stay the whistleblower's response deadline and tenure expiration. As appropriate and consistent with the law and OSC's policies, we will use all tools within our statutory authority to address allegations these whistleblowers bring to our office.

We recognize the important role that OSC plays within the whistleblower community through our agency's mission to protect employees from PPPs and our statutory authorities to do so. We appreciate that the whistleblowers in this matter are civil servants who made the difficult decision to engage in protected activity, and we do not take their experiences lightly. OSC continues to dedicate significant resources to this investigation. Our priority is to provide timely and complete responses to employees who file complaints with our office.

We appreciate the opportunity to respond to your November 1 letter. If you have additional questions, please reach out to Patrick Boulay at pboulay@osc.gov or (202) 804-7022.

Sincerely,



Karen Gorman
Acting Principal Deputy Special Counsel
U.S. Office of Special Counsel

cc: The Honorable Jamie Raskin, Ranking Member
Committee on Oversight and Accountability

The Honorable Jerrold L. Nadler, Ranking Member
Committee on the Judiciary

The Honorable Richard E. Neal, Ranking Member
Committee on Ways and Means