

August 28, 2016

The Honorable Paul Ryan  
Speaker of the House of Representatives  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Kevin Brady  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Nancy Pelosi  
Democratic Leader  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Sander Levin  
Ranking Member  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

RE: Opposition to Impeachment or Censure of IRS Commissioner

Dear Leaders of Congress:

We the undersigned 124 tax law professors teach in law schools across America. We teach tax law and respect for the process of law in Utah, Montana, Texas, Georgia, Louisiana, Nevada, Florida, Pennsylvania and Ohio as well as in Massachusetts and Washington, D.C. and places in between.

We urge you to oppose any resolution to impeach or censure John Koskinen, the Commissioner of Internal Revenue.

We teach our students how to represent clients in positions adverse to the Internal Revenue Service, but we also teach our students respect for the law and for the IRS. The IRS carries out a vitally important mission for our country. Respect for the IRS fosters the voluntary compliance that is essential for our revenue system to work.

Impeachment or censure will harm the country by weakening our revenue system. Impeachment or censure would disrupt the functioning of the IRS—which has had four Commissioners in as many years—leading to increased tax evasion, reduced revenue collection, and a higher national debt. Impeachment or censure would also set a dangerous precedent and deter talented people from working to improve the country's struggling revenue system.

We also fear that targeting Commissioner Koskinen will distract the Congress from the vital work of enacting meaningful tax reform. Academics, practitioners, and businesses agree that we must revise our revenue system to rationalize and simplify the rules, and to minimize the collateral costs of raising the necessary revenue.

We believe that nothing that has been reported provides any basis for impeachment or censure. Commissioner Koskinen was called out of retirement when the IRS needed help, and responded for the simple reason that it was the time for all good citizens to come to the aid of their country.

We respectfully request that the House reject misguided efforts to impeach or censure Commissioner Koskinen, and focus instead on enacting meaningful reforms to our revenue system.

Sincerely,

			[school for identification only]
1	Utah	Professor Clifton Fleming	J. Rueben Clark Law School, BYU
2	Utah	Professor Nancy A. McLaughlin	Univ. of Utah SJ Quinney College of Law
3	Utah	Assistant Professor Gladriel Shobe	J. Reuben Clark Law School, BYU
4	Idaho	Professor Victoria Haneman	Concordia Univ. School of Law
5	West Virginia	Professor Elaine Wilson	Univ. of West Virginia Law School
6	Kentucky	Professor Jennifer Bird-Pollan	Univ. of Kentucky
7	Kansas	Professor Lori McMillan	Washburn Law School
8	Alabama	Professor Tracey M. Roberts	Cumberland School of Law
9	So. Carolina	Assistant Professor Tessa Davis	Univ. of South Carolina School of Law
10	Mississippi	Professor Karen Green	Univ. of Mississippi School of Law
11	Mississippi	Associate Professor Donna R. Davis	Univ. of Mississippi School of Law
12	Montana	Associate Professor Pippa Browde	Univ. of Montana School of Law
13	Montana	Professor Elaine Gagliardi	Univ. of Montana School of Law
14	Oklahoma	Professor Jonathan Forman	Univ. of Oklahoma Law School
15	Nebraska	Professor Emeritus Bill Lyons	Univ. of Nebraska Law School
16	Georgia	Professor Camilla E Watson	Univ. of Georgia Law School
17	Georgia	Associate Professor Lisa Milot	Univ. of Georgia Law School
18	Arizona	Professor Adam Chodrow	Arizona State Univ. College of Law
19	Arizona	Associate Professor Erin Scharf	Arizona State Univ. College of Law
20	Maine	Jeffrey A. Maine	Univ. of Maine School of Law
21	Louisiana	Professor Marjorie Kornhauser	Tulane Law School
22	Louisiana	Professor Philip Hackney	LSU Law Center

23	Missouri	Professor Henry Ordower	St. Louis Univ. School of Law	
24	Missouri	Professor Kerry Ryan	St. Louis Univ. School of Law	
25	Tennessee	Professor Michelle M. Kwon	Univ. of Tennessee	
26	Tennessee	Professor Don Leatherman	Univ. of Tennessee	
27	Indiana	Professor Randle B. Pollard	Univ. of Indiana Law School	
28	Indiana	Professor Del Wright	Valparaiso Univ. Law	
29	Indiana	Professor Joni Larson	Indiana Tech Law School	
30	Indiana	Professor Leandra Lederman	Univ. of Indiana	
31	Indiana	Professor David Herzig	Valparaiso Law School	
32	Indiana	Professor Lloyd Mayer	Notre Dame Law School	
33	Nevada	Professor Francine Lipman	Univ. of Nevada Law School	
34	Texas	Professor Bryan Camp	Texas Tech Law School	
35	Texas	Professor Robert Peroni	Univ. of Texas Law School	
36	Texas	Professor Calvin Johnson	Univ. of Texas Law School	
37	Texas	Professor Mark Cochran	St. Mary's Law School	
38	Texas	Professor Bruce McGovern	Houston Law School	
39	Texas	Assistant Professor Susan Morse	Univ. of Texas Law School	
40	Texas	Professor Paul Asofsky	Univ. of Houston Law School	
41	Texas	Professor Terri Helge	Texas A&M Law School	
42	No. Carolina	Professor Richard Schmalbeck	Duke Law School	
43	No. Carolina	Professor Lawrence Zelenak	Duke Law School	
44	Maryland	Professor Fred Brown	Univ. of Baltimore Law School	
45	Michigan	Professor Reuven Avi-Yonah	Univ. of Michigan School of Law	
46	Michigan	Professor Linda M. Beale	Wayne State School of Law	
47	Colorado	Professor David Hasen	Univ. of Colorado Law School	
48	Pennsylvania	Professor Alice G. Abreu	Temple Law School	
49	Pennsylvania	Professor David Shakow	Pennsylvania Law School	
50	Pennsylvania	Professor Reed Shuldiner	Pennsylvania Law School	
51	Pennsylvania	Professor Keith Fogg	Villanova Law School	
52	Pennsylvania	Professor Norman Stein	Drexel Law School	
53	Pennsylvania	Professor Leslie Book	Villanova Law School	
54	Pennsylvania	Professor Jim Maule	Villanova Law School	
55	Pennsylvania	Professor Andrea Monroe	Temple Law School	
56	Ohio	Professor Stephanie Hunter McMahon	Univer of Cincinnati College of Law	
57	Ohio	Professor Carolyn L. Dessin,	Univ. of Akron Law School	
58	Ohio	Professor Stephanie Hoffer	Ohio State Law School	
59	Ohio	Professor Deborah A. Geier	Cleveland-Marshall College of Law	
60	Florida	Professor Emeritus Joseph Dodge	Florida State College of Law	
61	Florida	Professor Charlene Luke	Univ. of Florida Levin College of Law	

62	Florida	Professor Elena Maria Marty-Nelson	NSU Nova Law School	
63	Florida	Professor Martin J McMahon	Univ. of Florida Levin College of Law	
64	Iowa	Professor Carolyn C. Jones	Univ. of Iowa College of Law	
65	Iowa	Professor Emeritus Marin Begleiter	Drake Univ. Law School	
66	Virginia	Professor George Yin	Univ. of Virginia Law School	
67	Virgina	Professor Mary Heen	Univ. of Richmond School of Law	
67	Virgina	Professor Andrew Hayashi	Univ. of Virginia Law School	
68	Virginia	Professor Thomas R. White III	Univ. of Virginia Law School	
69	Delaware	Professor Christine D. Allie	Delaware Law School	
70	Wisconsin	Professor Susannah Tahk	Univ. of Wisconsin	
71	Connecticut	Emerita Professor Toni Robinson	Quinnipac Univ. Law School	
72	Oregon	Professor Roberta F. Mann	Univ. of Oregon School of Law	
73	Oregon	Professor Jack Bogdanski	Lewis & Clark Law School	
74	California	Professor Patricia Cain	Santa Clara Univ. Law School	
75	California	Professor Joseph Bankman	Stanford School of Law	
76	California	Professor Richard Winchester	Thomas Jefferson School of Law	
77	California	Professor Michael B. Lang	Chapman Univ. School of Law	
78	California	Professor Theodore P. Seto	Loyola Law School- Los Angeles	
79	California	Professor Ellen Aprill	Loyola Law School- Los Angeles	
80	California	Professor Edward Kleinbard	Univ. of Southern California	
81	California	Professor Katherine Pratt	Loyola Law School- Los Angeles	
82	California	Professor Frank J. Doti	Chapman Univ. School of Law	
83	California	Professor Bruce Wolk	Univ. of California, Davis	
84	California	Professor Jordan Barry	San Diego Law School	
85	California	Professor Heather M. Field	Univ. of California Hastings	
86	New York	Professor Alan Appel	New York Law School	
87	New York	Professor Ann Thomas	New York Law School	
88	New York	Professor Brad Borden	Brooklyn Law School	
89	New York	Visiting Professor Michael Hirshfeld	Cornell Law School	
90	New York	Professor David Kamin	NYU Law School	
91	New York	Professor Deborah Schenk	NYU Law School	
92	New York	Professor Daniel Shaviro	NYU Law School	
93	New York	Professor Lily Batchelder	NYU Law School	
94	New York	Professor Victor Zonana	NYU Law School	
95	New York	Professor David Pratt	Albany Law School	
96	New York	Professor Rebecca Kysar	Brooklyn Law School	
97	New York	Professor Linda Galler	Hofstra Univ. Law School	
98	Maryland	Professor Fred Brown	Univ. of Baltimore School of Law	
99	Mass.	Professor Meredith Conway	Suffolk Law School	

100	Mass.	Professor Ray Madoff	Boston College Law School	
101	Mass.	Assistant Professor Julian Fray	Northeastern Univ. School of Law	
102	Mass.	Professor Emeritus Hugh Ault	Boston College Law School	
103	Mass.	Professor Alan Feld	Boston Univ. Law School	
104	Mass.	Senior Lecturer Stephen E. Shay	Harvard Law School	
105	Mass.	Professor Theodore Sims	Boston Univ. Law School	
106	New Jersey	Professor Tracy Kaye	Seton Hall Univ. School of Law	
107	New Jersey	Professor Cynthia Blum	Rutgers Law School	
108	Illinois	Assistant Professor Hayes Holderness	Univ. of Illinois Law School	
109	Illinois	Professor Emeritus John Colombo	Univ. of Illinois Law School	
110	Illinois	Professor Julie Roin	Univ. of Chicago Law School	
111	Illinois	Professor Emily Cauble	DePaul Law School	
112	Illinois	Professor Evelyn Brody	Chicago-Kent College of Law	
113	Illinois	Professor David Weisbach	Univ. of Chicago Law School	
114	Illinois	Assistant Professor Daniel Hemel	Univ. of Chicago Law School	
115	Vermont	Professor Stephanie Willbanks	Vermont Law School	
116	Washington	Professor Ann Murphy	Gonzaga Law School	
117	DC	Professor Ben Leff	American Univ. College of Law	
118	DC	Emeritus Professor Ronald A. Pearlman	Georgetown Univ. Law Center	
119	DC	Professor Karen Brown	George Washington Law School	
120	DC	Professor Nancy Abramowitz	American Univ. College of Law	
121	DC	Professor Neil H. Buchanan	George Washington Law School	
122	DC	Professor Roger Colinvaux	Catholic Univ. Law School	
123	DC	Professor Brian Galle	Georgetown Univ. Law Center	
124	DC	Professor Stephen Cohen	Georgetown Law School	