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*Via Electronic Transmission*

The Honorable Ron Wyden  
Chairman, Committee on Finance  
Co-Chair, Whistleblower Protection Caucus  
United States Senate

The Honorable Jason Smith  
Chairman, Committee on Ways & Means  
United States House of Representatives

The Honorable Mike Crapo  
Ranking Member, Committee on Finance  
United States Senate

The Honorable Richard Neal  
Ranking Member, Committee on Ways & Means  
United States House of Representatives

The Honorable Richard Durbin  
Chairman, Committee on the Judiciary  
United States Senate

The Honorable Jim Jordan  
Chairman, Committee on the Judiciary  
United States House of Representatives

The Honorable Lindsey Graham  
Ranking Member, Committee on the Judiciary  
United States Senate

The Honorable Jerrold Nadler  
Ranking Member, Committee on the Judiciary  
United States House of Representatives

The Honorable Charles Grassley  
Co-Chair, Whistleblower Protection Caucus  
Member, Committee on Finance  
United States Senate

Dear Chairs and Ranking Members:

I represent a career IRS Criminal Supervisory Special Agent who has been overseeing the ongoing and sensitive investigation of a high-profile, controversial subject since early 2020 and would like to make protected whistleblower disclosures to Congress. Despite serious risks of retaliation, my client is offering to provide you with information necessary to exercise your constitutional oversight function and wishes to make the disclosures in a non-partisan manner to the leadership of the relevant committees on both sides of the political aisle.

My client has already made legally protected disclosures internally at the IRS, through counsel to the U.S. Treasury Inspector General for Tax Administration, and to the Department of Justice, Office of Inspector General. The protected disclosures: (1) contradict sworn testimony to Congress by a senior political appointee, (2) involve failure to mitigate clear conflicts of interest in the ultimate disposition of the case, and (3) detail examples of preferential treatment

and politics improperly infecting decisions and protocols that would normally be followed by career law enforcement professionals in similar circumstances if the subject were not politically connected.

Some of the protected disclosures contain information that is restricted by statute from unauthorized disclosure to protect taxpayer and tax return information.

My client would like to share the same legally protected disclosures with Congress—pursuant to 26 U.S.C. § 6103(f)(5) and the protections afforded by 5 U.S.C. 2302(b)(8)(C)—that he has already shared with other oversight authorities. Out of an abundance of caution regarding taxpayer privacy laws, my client has refrained from sharing certain information even with me in the course of seeking legal advice. Thus, it is challenging for me to make fully informed judgments about how best to proceed.

My goal is to ensure that my client can properly share his lawfully protected disclosures with congressional committees. Thus, I respectfully request that your committees work with me to facilitate sharing this information with congress legally and with the fully informed advice of counsel. With the appropriate legal protections and in the appropriate setting, I would be happy to meet with you and provide a more detailed proffer of the testimony my client could provide to Congress.

Sincerely,



Mark D. Lytle  
Partner

cc: The Honorable Michael Horowitz  
Inspector General, U.S. Department of Justice

The Honorable Russell George  
Inspector General for Tax Administration, U.S. Department of the Treasury