

The Honorable Janet Yellen
Secretary of the Treasury
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

March 25, 2021

Dear Secretary Yellen:

We, the undersigned organizations, are writing to ask that you direct officials at the Department of the Treasury to fulfil the April 3, 2019 request made by Representative Richard Neal, Chairman of the Committee on Ways and Means of the House of Representatives, for six years of President Trump's personal and business tax returns and return information.¹

The Ways and Means Committee is legally entitled to this material. Section 6103(f) of the IRS Code provides that such tax information *shall* be furnished to the Committee when it is so requested.² Your predecessor, Treasury Secretary Steven Mnuchin, illegally refused to fulfil this request despite this clear statutory requirement and the lack of any legitimate reason to withhold President Trump's tax return materials.

The Treasury Department's noncompliance is unprecedented. There is no record of any prior section 6103(f) request for tax materials being denied.³ Indeed, the Ways and Means Committee has previously requested and received tax materials concerning a member of congress, individuals who owed over \$100 million in taxes, individuals and businesses who contract with the Federal government, large tax-exempt organizations, and others.⁴ Use of this provision to request the tax materials of those elected to the highest office in our land is not

¹ Chairman Richard E. Neal, Letter from Chairman Richard Neal to IRS Commissioner Charles P. Rettig, Apr. 3, 2019, *available at* https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/Neal%20Letter%20to%20Rettig%20%28signed%29%20-%202019_04_03.pdf.

² 26 U.S.C. § 6103(f) (emphasis added) ("Upon written request from the chairman of the Committee on Ways and Means of the House of Representatives, the chairman of the Committee on Finance of the Senate, or the chairman of the Joint Committee on Taxation, the Secretary shall furnish such committee with any return or return information specified in such request, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer shall be furnished to such committee only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure.").

³ Laura Beckerman, Mnuchin blocking Trump tax returns from Congress was unprecedented. Treasury response reveals, *Citizens for Responsibility and Ethics in Washington*, March 19, 2021, *available at* <https://www.citizensforethics.org/reports-investigations/crew-investigations/mnuchin-blocking-trump-tax-re-urns-from-congress-was-unprecedented-treasury-response-reveals/>.

⁴ Chairman Richard E. Neal, Memo to Members of the Committee on Ways and Means re: Historical Use of Authority to Obtain Confidential Tax Information, July 25, 2019, *available at* https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/REN%20Memo%20Historical%20Use%20of%20Authority%20to%20Obtain%20Confidential%20Tax%20Information%20%28with%20attachments%29_0.pdf.

unprecedented. In 1974, the Committee requested and obtained tax materials pertaining to President Richard Nixon.⁵

Examination of President Trump's tax materials will inform Congress as it assesses the need for, and considers establishing, new protections against presidential corruption and closing loopholes in our tax code. Tax returns and associated materials are much more detailed than the information President Trump provided on his legally-required financial disclosure forms.⁶ We know, for instance, that President Trump received unconstitutional emoluments when foreign and domestic governments patronized his hotels and resorts,⁷ but Congress does not know the extent of the President's unlawful enrichment. Public reporting also indicates that President Trump engaged in a decades-long tax avoidance scheme that may have violated federal and state tax laws.⁸ The Treasury Department must ensure that Congress is armed with key information about these matters as it works to fix the laws and institutions that allowed this corruption to fester.

Our constitutional system of checks and balances does not work if the executive branch ignores Congress's right to conduct oversight⁹ and deprives it of the information it needs to legislate. Fulfilling the Treasury Department's obligations under Section 6103(f) is part and parcel of restoring balance to our government and ensuring that future administrations treat the prior administration's handling of President Trump's tax materials as the unlawful aberration that it is.

Signed,

Citizens for Responsibility and Ethics in Washington
Constitutional Accountability Center
Free Speech For People
Government Accountability Project
Project On Government Oversight (POGO)
Protect Democracy
Public Citizen
Revolving Door Project
Stand Up America

⁵ *Id.*

⁶ See *Legislative Proposals and Tax Law Related to Presidential and Vice-Presidential Tax Returns*, 116th Cong. (Feb. 7, 2019) (Testimony of Noah Bookbinder), available at <https://www.govinfo.gov/content/pkg/CHRG-116hhrg35635/pdf/CHRG-116hhrg35635.pdf>.

⁷ See, e.g., President Trump's legacy of corruption, four years and 3,700 conflicts of interest later, *Citizens for Responsibility and Ethics in Washington*, Jan. 15, 2021, available at <https://www.citizensforethics.org/reports-investigations/crew-reports/president-trump-legacy-corruption-3700-conflicts-interest/>.

⁸ See, e.g., Russ Buettner, Susanne Craig and Mike McIntire, Long-Concealed Records Show Trump's Chronic Losses and Years of Tax Avoidance, *N.Y. Times*, Sept. 27, 2020, available at <https://www.nytimes.com/interactive/2020/09/27/us/donald-trump-taxes.html>.

⁹ See Brianne Gorod, Brian Frazelle, and Ashwin Phatak, *The Historical and Legal Basis for the Exercise of Congressional Oversight Authority* (January 30, 2019) (Constitutional Accountability Center Issue Brief), available at <https://www.theusconstitution.org/wp-content/uploads/2019/01/Congressional-Oversight-Issue-Brief.pdf>.

cc: The Honorable Merrick Garland, Attorney General of the United States