



CITIZENS FOR
RESPONSIBILITY &
ETHICS IN WASHINGTON

December 20, 2022

The Honorable Richard Neal, Chairman
The Honorable Kevin Brady, Ranking Member
The Committee on Ways & Means
U.S. House of Representatives
1102 Longworth House Office Building
Washington, D.C. 205105

Dear Chairman Neal and Ranking Member Brady,

I am writing to you on behalf of Citizens for Responsibility and Ethics in Washington (“CREW”) to urge you to immediately provide former President Trump’s tax returns to the Senate Finance Committee. It is imperative that you vote to release this vital information to the Senate Finance Committee so they can carry out their oversight responsibilities and ensure that Congress is able to serve as a meaningful check on the executive branch.

Congress passed 26 U.S.C. §6103(f)(1) in the wake of the Teapot Dome scandal to ensure that congressional committees like yours could access tax returns from the Treasury Department relevant to investigations and oversight. The law says that the Treasury Secretary “shall furnish” the records requested by the House Ways and Means Committee, the Senate Finance Committee, or the Joint Committee on Taxation.¹ Since it was enacted in the 1920s, no administration other than the Trump administration has ever denied lawmakers access to tax returns under this law.²

After nearly four years of litigation and protracted legal challenges from Mr. Trump, your committee is now in possession of Trump’s tax returns for tax years 2015 through 2020.³ By law, certain congressional committees, including the House Ways and Means Committee, can publicly disclose confidential tax information to the public so long as

¹ 26 U.S.C. §6103(f)(1).

² Steve Benen, *Will Congress Finally Release Trump’s Tax Returns to the Public?*, MSNBC (Dec. 19, 2022), <https://www.msnbc.com/rachel-maddow-show/maddowblog/will-congress-finally-release-trumps-tax-returns-public-rcna62345>.

³ Richard Rubin, *House Panel Gets Access to Trump Tax Returns, Chairman Guarded as to What Comes Next*, Wall St. J. (Nov. 30, 2022), https://www.wsj.com/articles/house-panel-gets-trump-tax-returns-chairman-guarded-as-to-whats-next-11669844038?mod=article_inline.

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disclosure serves a legitimate public purpose.⁴ Today's understandable concerns about Mr. Trump's conflicts of interest would undoubtedly justify a congressional effort to obtain, investigate, and publicly disclose his tax information. However, we are not asking you to do that today. Rather, we are simply asking you to send the information to the Senate Finance Committee – a body that, like the House Ways and Means Committee, has the same status under 26 U.S.C. §6103(f)(1) as a congressional committee entitled as a matter of law to receive an individual's otherwise private tax returns.⁵

As I testified to the House Ways and Means Subcommittee on Oversight on February 7, 2019, as a former federal public corruption prosecutor, I have experience obtaining and using tax return information in investigations involving government officials. These returns often provide important information and represent a critical investigative tool.⁶ To that end, former President Trump's tax returns have the potential to reveal actual and potential conflicts of interest and emoluments – both foreign and domestic – that Mr. Trump created in his first term when he refused to divest himself of his business interests. It is imperative that the Senate Finance Committee also have access to this information in order to make sure that they can continue their own investigation into President Trump's conflicts of interest.

Congressional legislation on financial corruption is long overdue. And, admittedly, by their very nature, Mr. Trump's tax filings leave many questions unanswered. But they also likely contain a roadmap for how Congress can, and should, legislate to prevent financial corruption moving forward – similar to how the Joint Committee on Taxation's 1973 review of former President Nixon's tax returns helped spark post-Watergate reforms.⁷

Mr. Trump has spent decades avoiding transparency and accountability. For the sake of our democracy, his staggering record of financial impropriety must be fully investigated and understood so that it cannot recur.

⁴ *Testimony of George K. Yin, Edwin S. Cohen Distinguished Professor of Law and Taxation, University of Virginia School of Law and former Chief of Staff, Joint Committee on Taxation, 2003-2005, House Ways and Means Subcommittee on Oversight (Feb. 7, 2019),* <https://docs.house.gov/meetings/WM/WM06/20190207/108922/HHRG-116-WM06-Wstate-YinI-20190207.pdf>.

⁵ 26 U.S.C. §6103(f)(1).

⁶ *Testimony of Noah Bookbinder, President and Chief Executive Officer, Citizens for Responsibility and Ethics in Washington, House Ways and Means Subcommittee on Oversight (Feb. 7, 2019),* <https://waysandmeans.house.gov/sites/democrats.waysandmeans.house.gov/files/documents/Bookbinder%20Testimony.pdf>.

⁷ See George K. Yin, *Congress has the Power to Obtain and Release Trump's Tax Returns*, The Washington Post (Feb. 7, 2017), https://www.washingtonpost.com/opinions/congress-has-the-power-to-obtain-and-release-trumps-tax-returns/2017/02/07/aa53254c-ea63-11e6-80c2-30e57e57e05d_story.html?itid=lk_inline_manual_27.

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We urge you to immediately vote to disclose Mr. Trump's tax returns to the Senate Finance Committee.

Sincerely,

A handwritten signature in blue ink, appearing to read "Noah Bookbinder". The signature is stylized and cursive.

Noah Bookbinder
President and Chief Executive Officer
Citizens for Responsibility and Ethics in Washington