

# United States Senate

WASHINGTON, DC 20510

March 7, 2017

The Honorable Orrin Hatch  
Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20515

Dear Chairman Hatch:

On March 1, 2017, Senator Stabenow and several members of the Finance Committee sent a letter urging you to request President Trump's tax returns for review by both Republicans and Democrats on the Committee in closed executive session. Your negative response to our letter, in light of the unprecedented conflicts of interest of the President, including those with Russia that continue to surface, result in our having to renew our request. Your response to our initial letter mischaracterized our request, as well as the precedent of the Finance Committee's use of IRC section 6103. We hope that in light of the critical national security implications of this issue you will come to a different conclusion.

There is no debate that the conflicts in question pose a threat to American national security and the integrity of the government of the United States and more and more keep coming to light. Last week, Attorney General Jeff Sessions acknowledged he met twice with Russian Ambassador Sergey Kislyak while serving as one of the Trump campaign's top foreign policy advisors. These communications occurred at the height of Russia's campaign to disrupt the U.S. presidential election.<sup>1</sup> This is the latest in a long string of reported secret communications with the Russian government by the Trump campaign and other Trump associates.<sup>2</sup>

National security has long been a focus of the Senate Finance Committee's oversight role. With respect to the Finance Committee's trade agenda, for example, you have regularly discussed national security implications.<sup>3,4</sup> In addition, last year, as Chairman of the Finance Committee, you requested the Treasury Inspector General investigate payments to Iran and whether any payments were to individuals or entities that promote terrorism.<sup>5</sup> Specifically with respect to the Committee's use of section 6103 authority, in December of 2003, then Finance Committee

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<sup>1</sup> Sessions Met with Russian Envoy Twice Last Year, Encounters He Later Did Not Disclose, Washington Post, Mar. 1, 2016

<sup>2</sup> Trump Campaign Aides Had Repeated Contacts With Russian Intelligence, New York Times, Feb. 14, 2017

<sup>3</sup> Hatch Statement at Finance Hearing on Congressional Trade Priorities, United States Committee on Finance, Apr. 16, 2015

<sup>4</sup> Hatch Calls on Senate to Pass Bipartisan Trade Promotion Authority that Gives Congress and the American People a Voice on Trade, United States Committee on Finance, May 18, 2015

<sup>5</sup> Hatch Presses for Answers Regarding Treasury Department's Iran Payments, United States Committee on Finance, Sept. 13, 2016

Chairman Grassley requested the IRS provide the Committee with 6103 information related to organizations financing terrorism.<sup>6</sup>

Your letter, however, suggests that section 6103 authority has only been used by the Finance Committee to investigate specific allegations of misconduct by federal government officials.<sup>7</sup> Based on public records this claim is untrue. In September of 2009, then Chairman Grassley obtained 6103 information related the Association of Community Organizations and Reform Now (ACORN) following release of a secretly recorded video produced by conservative advocate James O'Keefe.<sup>8</sup> Similarly, in April of 2006 then Chairman Grassley along with Senator Baucus requested corporate tax returns for the 15 largest oil and gas companies via the Committee's 6103 authority.<sup>9</sup> And in January of 2009 then Chairman Grassley and Senator Baucus requested 6103 information related to tax returns of Enron Corporation executives.<sup>10</sup> While each of these requests were related to matters of national interest, none related specifically to misconduct of federal officials, or even tax administration.

Your letter also mischaracterizes the request made by Senator Stabenow and several members of the Finance Committee. Specifically, your letter states that we requested you "obtain and release" the President's tax returns.<sup>11</sup> Our letter does not request that you release the returns. Rather, we requested that you obtain the tax returns of the President and his businesses for review by Committee members in closed executive session. As you know, 6103 information reviewed in closed executive session of the Finance Committee remains subject to the section 6103 limitations—similar to confidential and classified material presented in closed hearing held by the Senate Select Committee on Intelligence and other committees.

As stated in our previous letter, we regard the confidentiality of tax return information as a fundamental part of our tax system. Accordingly, the powers under section 6103 provide a venue for members of the Senate Finance Committee to examine matters of national importance in closed executive session, while maintaining the confidentiality crucial to our tax system. If Committee members identify ties or relations to foreign governments within these documents, we will respectfully request the Chairman and members of the committee hold a vote to make that information available to the public. If such information is found, as Chairman of the Finance Committee, it is within your prerogative to weigh the national security interests of releasing such information against the principle of taxpayer privacy.

When we took the Oath of Office of the Senate, we swore to support the Constitution of the United States. With the impartiality of the Department of Justice in question, it is more important than ever that members of the Senate's tax writing committee—through your

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<sup>6</sup> Records Sought About Tax-exempt Organizations for Committee's Terror Finance Probe, United States Senate Committee on Finance, Jan. 14, 2004

<sup>7</sup> Letter from Chairmen Hatch and Brady to Ranking Member Wyden, Mar. 1, 2017

<sup>8</sup> Finance Committee Tax Staff Review of ACORN Tax-exempt Status, United States Committee on Finance, Sept. 24, 2009

<sup>9</sup> Senators Call for Tax Information on Oil and Gas Companies, United States Committee on Finance, Apr. 26, 2006

<sup>10</sup> Grassley, Baucus Pursue Information on Enron Executives' Tax Dealings, United States Committee on Finance, Jan. 9, 2004

<sup>11</sup> Letter from Chairmen Hatch and Brady to Ranking Member Wyden, Mar. 1, 2017

authority—understand who and what ties the President has to foreign governments. Given the lack of details behind ongoing revelations into Trump associates' relationships with foreign governments, we once again respectfully request that you use this authority to obtain the tax returns of President Trump and his businesses for review by committee members in a closed executive session of the Finance Committee.

Sincerely,



Ron Wyden  
Ranking Member



Debbie Stabenow  
United States Senator