



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

May 28, 2019

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
Washington, DC 20510

Dear Senator Wyden:

I write in reply to your May 14, 2019 letter regarding the April 3 request by the Chairman of the House Ways and Means Committee for the confidential tax returns (and other return information) of President Trump and related businesses.

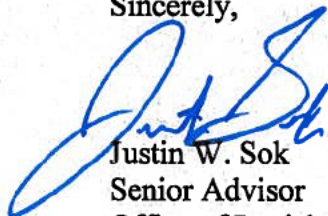
Chairman Neal has acknowledged that this request was unprecedented. Chairman Grassley has also observed that this "unprecedented request has serious implications for all Americans and requires serious, careful analysis." While Congressional committees often request statistical data to inform the drafting of tax legislation, Chairman Neal's request was categorically different. As Secretary Mnuchin described in his April 23 letter to Chairman Neal, this request sought the returns of a single individual taxpayer for the purpose of releasing those returns to the public. The letter further explained that such a request raised serious constitutional questions, the resolution of which could have serious consequences for taxpayer privacy. As such, the request at issue was not meaningfully comparable to any prior request under section 6103(f), as Chairman Neal himself has acknowledged.

In light of the unprecedented nature of the request, the Secretary supervised the review of the request, and the Department of the Treasury consulted with the Department of Justice concerning its lawfulness. After receiving the advice of the Department of Justice, the Secretary explained in his May 6 letter to Chairman Neal that pursuant to section 6103, the Department of the Treasury was not authorized to disclose the requested returns. The Secretary also noted that the Department of Justice intends to memorialize its advice in a published legal opinion as soon as practicable. We will provide a copy of the opinion to you when we receive it. The Secretary's correspondence with Chairman Neal is enclosed for your reference.

In addition, pursuant to section 6103(p)(3)(C), the Internal Revenue Service prepares an annual report for the Joint Committee on Taxation regarding requests for disclosure of tax returns and return information. The calendar year 2018 report is enclosed for your reference.

If you have further questions, please direct your staff to contact the Office of Legislative Affairs.

Sincerely,



Justin W. Sok
Senior Advisor
Office of Legislative Affairs

cc: The Honorable Charles E. Grassley, Chairman, Senate Committee on Finance