Attachment A

The following table reflects the results of the IRS's search of its limited records for section 6103(f) requests for returns or return information of individual taxpayers since 2005. We caution that the most complete source of information is likely to be found in the tax-writing committees' archives.

Section 6103(f) Requests for Individual Taxpayer Information from Finance Committee / Ways and Means Committee (2005-Present)		
Year	Requests for Tax Returns	Requests for Return Information
2019	1 (Chairman Neal's request)	1 (Chairman Neal's request)
2018	0	0
2017	0	0
2016	0	0
2015	0	0
2014	0	0
2013	0	1
2012	0	0
2011	1	1
2010	0	0
2009	0	0
2008	0	0
2007	0	0
2006	0	0
2005	0	0

Attachment B

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515

June 3, 2011

Douglas H. Shulman
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Shulman:

I am writing regarding the Small Business/Self Employed Division's (SB/SE) Estate and Gift Tax Office and its recently launched IRC §501(c)(4) donor gift tax investigations. As you know, the Internal Revenue Service (IRS) confirmed on May 13 that it has "opened examinations of five donors who had not filed gift tax returns to determine if the donations were taxable gifts and if a gift tax return should have been filed."

A series of media reports have suggested that political motivations underlie these examinations. Specifically, tax experts and campaign finance law experts have surmised that these examinations are part of an IRS effort to stifle large donations to certain §501(c)(4) organizations involved in political advocacy. Indeed, such reports have noted that the applicability of the gift tax to §501(c)(4) donations is an unsettled area of tax law, and, up until the current investigation of five donors, the IRS had not scrutinized donations of this kind.

Even now, as the IRS is pursuing at least five gift tax audits related to §501(c)(4) donations, the IRS has not provided taxpayers with any guidance about the applicability of gift taxes to such donations. The Service's silence on the taxability of such donations is particularly troubling given the ambiguity and uncertainty created by public reports of these audits and has led many to question whether the IRS is enforcing the tax law in a fair and nonpartisan manner.

As Chairman of the Committee on Ways and Means, I have an obligation to conduct oversight of the IRS and its enforcement of our country's tax laws. The purpose of this letter is to request access to returns and return information to designated Ways and Means staff members who are investigating these matters. To this end, pursuant to IRC §6103(f)(1) and (f)(4), please provide the following returns and return information related to the IRS audit of §501(c)(4) organizations and their donors no later than June 17, 2011.

The time frame for these requests, except where otherwise noted, is the 2004 tax year (TY) to present.

1. Provide a table detailing all gift tax examinations related to IRC §501(c)(4) organization donations that have been pursued since TY 2004.

    a. This table should identify the tax year at issue, the donor, the donee organization whose tax filings gave rise to the examination, donation amount under examination, current audit status, resolution (if any), examiner assigned, and tax return filings reviewed (*i.e.*, Form 990s). The table must set out the five confirmed taxpayers that are currently being examined.

    b. Provide the tax return filings, background case documents, correspondence or memoranda, prepared by or for the IRS, relating to such examinations. This should include case information and transcripts located on IRS information systems.

2. Provide a list of all §501(c)(4) organizations that reported receiving more than $12,000 from a single donor in TY 2008, and the total number of such donors reported by each.

3. Describe the facts and circumstances leading up to the selection of the §501(c)(4) donors that are currently under examination. Provide a copy of all records, including meeting notes, relating to the investigation of §501(c)(4) donations for gift tax examinations.

4. Provide a list of every IRS employee that accessed the tax information of the taxpayers identified in your response to Question 1(a) and the associated donee organization, the date of access, and the items accessed. This list should include (where applicable) exam agents, Chief Counsel attorneys, and other staff engaged in the review of the five taxpayers, and attach copies of all Forms 11377, or 11377E, *Taxpayer Data Access*, submitted with regard to these taxpayer records. Also provide the underlying IRS systems data (in its original form, either a print out or screen snapshot).

5. Provide a detailed summary and underlying documentation of how the SB/SE Estate and Gift Office employees acquired the §501(c)(4) donor lists. Specify the names and titles of IRS employees involved in reviewing §501(c)(4) donor lists and any records/background documents related to this investigation.

6. Provide copies of all internal records, communications, and analyses prepared relating to the applicability of gift tax to §501(c)(4) organization donations, including but not limited to Office of Chief Counsel Memoranda, Field Service Advice, Technical Advice Memoranda, Technical Assistance Memoranda, Audit Action plans, Division Counsel Advice, Chief Counsel Intra-Divisional Technical Assistance Memoranda, Exempt Organizations Field Memoranda, any informal

written guidance, email correspondence, and meeting notes. Provide copies of all versions of such documents, including versions with handwritten comments and edits.

Please note that, for purposes of responding to this request, the terms "records," "communication," "relating," should be interpreted consistent with the attached *Definitions of Terms*.

In accordance with IRC §6103(f)(4), this information is to be provided to Jennifer Safavian, Harold Hancock, and Jen Acuña Gordon, staff members of the House Ways and Means Committee, who are designated as my agents to receive such returns and return information.

This document is a record of the Committee on Ways and Means ("Committee") and is entrusted to the Internal Revenue Service for your use only in handling this matter. Additionally, any documents created by the Internal Revenue Service in connection with a response to this Committee document, including (but not limited to) any replies to the Committee, are records of the Committee and shall be segregated from agency records and remain subject to the control of the Committee. Accordingly, the aforementioned documents are not "agency records" for purposes of the Freedom of Information Act. Absent explicit Committee authorization, access to this document and any responsive documents shall be limited to Internal Revenue Service personnel who need such access for the purposes of providing information or assistance to the Committee.

Sincerely,

DAVE CAMP
Chairman

Attachment

DEFINITIONS OF TERMS

1. The term "record" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, interoffice and intra office communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and work sheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A record bearing any notation not a part of the original text is to be considered a separate record, including (but not limited to) the following IRS information systems: Audit Information Management System (AIMS) information, Examination Returns Control System (ERCS) entries, Integrated Data Retrieval System (IDRS) entries, Automated Collection System (ACS) entries, Transcript Delivery System (TDS) requests, for the five taxpayers and donee organizations currently under gift tax examination. A draft or non-identical copy is a separate record within the meaning of this term.

2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether face-to-face, in a meeting, by telephone, mail, telexes, discussions, releases, personal delivery, or otherwise.

3. The term "relating" with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is in any manner whatsoever pertinent to that subject.

Attachment C

Congress of the United States
JOINT COMMITTEE ON TAXATION
Washington, DC 20515–6453

FEB 13 2019

Benjamin Herndon, Director
Research, Applied Analytics, and Statistics
Office of the Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W., K-3100
Washington, D.C. 20224-0002

Dear Mr. Herndon:

Pursuant to Internal Revenue Code (Code) section 6103(f)(2) and (4), I hereby authorize the staff and service providers of the Joint Committee on Taxation (Joint Committee), as designated in Enclosure A, to receive from the Statistics of Income Division (SOI), the National Research Program Office (NPRO) and the Data Management Division, of the Internal Revenue Service (IRS), statistical studies, compilations, or other data products, including returns and return information, for use in carrying out their Joint Committee responsibilities. These members of my staff are authorized to discuss such statistical studies, compilations or other data products with the SOI staff, as well as access any underlying data, in order to better understand such products.

These individuals recognize the confidentiality of tax returns and return information, as well as the potential civil and criminal penalties for unauthorized disclosure of this information. I will notify the IRS should any changes to this list occur.

To identify the data and studies to which the members of the Joint Committee staff will have access, please refer to Enclosure B, which lists the files and related products requested for the 116th Congress. This list is based on past experience; therefore, any data products that replace these items, or the treatment of the information contained therein, should be considered subject to this request.

Any questions regarding this request should be directed to Rob Harvey or Deirdre James of my staff at (202) 225-3621.

This document is a record of the Joint Committee on Taxation ("Joint Committee") and is entrusted to the Department of the Treasury for your use only in handling this matter. Additionally, any documents created by the Department of the Treasury in connection with a response to this Joint Committee document, including (but not limited to) any replies to the Joint

Committee, are records of the Joint Committee and shall be segregated from agency records and remain subject to the control of the Joint Committee. Accordingly, the aforementioned documents are not "agency records" for purposes of the Freedom of Information Act. Absent explicit Joint Committee authorization, access to this document and any responsive documents shall be limited to Treasury personnel who need such access for the purposes of providing information or assistance to the Joint Committee.

Sincerely,

Thomas A. Barthold

Thomas Barthold

Enclosures: A. Joint Committee Staff designation
B. RAAS Products Requested for the 116th Congress

cc: Barry Johnson, Director, Statistics of Income (IRS)
Lisa Rosenmerkel, Associate Director, Data Management Division (IRS)
Lenny Oursler, National Director for Legislative Affairs (IRS)
Scott Landes, Legislation and Reports Branch Chief, Legislative Affairs (IRS)

Congress of the United States
JOINT COMMITTEE ON TAXATION
Washington, DC 20515–6453

Enclosure B

RAAS PRODUCTS REQUESTED FOR 116TH CONGRESS
SOI, DMD AND NPR PRODUCTS

Individual Return Data

1. Statistical samples generated through the Individual-Sole Proprietorship or INSOLE program (Form 1040 series and all related schedules), including but not limited to:
   a. Individual Complete Report File (includes advance and final files),
   b. Edited and Unedited Panel Files,
   c. Sales of Capital Assets Study, and
   d. Individual Foreign Study (forms 1116/2555) (when available).
2. Copies of the annual Information Returns File sample (both perfected and unperfected) processed in conjunction with the INSOLE program, and supplements.
3. Monthly tabulations of IRS Master File populations.
4. RUDA, a data file derived from information processed in conjunction with the INSOLE
5. National Research Program files (when available).

Business Return Data

1. Corporation SOI file (includes advance data and final files).
2. Partnership SOI file (includes preliminary and final files).
3. Required Payment or Refund under IR Code 7519 (Form 8752) file.
4. Like-Kind Exchanges file (Form 8824).
5. BMF Parent/Subsidiary file.
6. National Research Program files (when available).

Enclosure B

7. Corporate Tax Liability Adjustment data (CORTAX). (when available)
8. Employment tax returns post-Census processing from Forms 941, 943 and 944, including:
    a. Employer Identification Number (EIN)
    b. Year Indicator
    c. Best NAICS Code (for each year)
    d. NAICS Code origin (Social Security Administration, Census Bureau, IRS)
    e. Form Indicator (941, 943, 944, etc.)
    f. Total Compensation (Payroll) for each quarter or annually (as applicable)
    g. Payroll Imputation flag
    h. Number of Employees (Employment) for each quarter or annually (as applicable)
    i. Employment Imputation Flag
9. Data from Forms 5300 and 5309 (Application for Determination for Employee Benefit Plan and Determination of Employee Stock Ownership Plan)
10. Data from Form 8955-SSA (Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits).

International, Exempt Organization, Estate, and Other Data

1. Foreign-Owned Corporations file (Form 5472) (when available).
2. Controlled Foreign Corporations (Forms 5471) (when available).
3. Foreign Tax Credit (Form 1118).
4. Controlled Foreign Partnerships (Form 8865) (when available).
5. Foreign Persons' U.S. Income (Form 1042S).
6. Entity Classification Election (Form 8832).

Enclosure B

7. Disregarded Entities (Form 8858) (when available).
8. Country-by-Country Reporting (Form 8975) (when available)
9. Foreign Partnership Withholding (Form 8805)
10. Foreign Investment in Real Property (Form 8288A)
11. Estate Tax Study (Form 706) and Estate/Income Tax Study.
12. Gift Tax Study (Form 709).
13. Exempt Organization Unrelated Business Income Tax Study (Form 990-T).
14. Private Activity Bond Study (Form 8038).
15. Tax-Exempt Government Obligation Study (Form 8038-G).
16. Arbitrage Rebate Study (Form 8038-T) (when available).
17. Exempt Organization Excise Tax Study (Form 4720).
18. Non-Cash Charitable Contributions (Form 8283).

Additional Items - Data Management Division

1. Access to the Compliance Data Warehouse (CDW).
2. Document Imaging Network (DIN).
3. Access to Imaged Forms 990-T, and any of the other 990 series data that also resides in the SEIN system

Attachment D

JUN 28 2013

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

ASSISTANT SECRETARY

June 27, 2013

The Honorable Darrell Issa
Chairman
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Issa:

I write in response to your recent letter to Secretary Lew regarding the review by the House Committees on Oversight and Government Reform and Ways and Means of how the Internal Revenue Service (IRS) evaluated applications for tax-exempt status under section 501(c)(4) of the Internal Revenue Code. The Department of the Treasury (Treasury) believes that the tax code must be administered to the highest of standards and without bias. In addition, we are committed to working with Congress as it performs its oversight role. For these reasons, I wanted to provide you with an update on actions taken by Treasury in response to the audit report issued on May 14 by the Treasury Inspector General for Tax Administration (TIGTA).

Treasury oversees the IRS with respect to matters of broad management and tax policy. Treasury's longstanding practice, spanning administrations of both political parties, is not to be involved in the details of tax administration and enforcement. Last month, the President appointed Daniel Werfel, a career public servant, to lead the IRS. On Mr. Werfel's first day on the job, Secretary Lew asked Mr. Werfel to implement, fully and promptly, all nine of the recommendations in the TIGTA report. Secretary Lew also directed Mr. Werfel to report to him on progress made in three areas: (1) ensuring staff that acted inappropriately are held accountable; (2) examining and correcting any failures in the processing of applications for tax-exempt status; and (3) taking a forward-looking systemic view at the IRS's organization.

This past Monday, Mr. Werfel responded to that directive and delivered a detailed written report to Secretary Lew. Mr. Werfel has taken quick action to implement the recommendations included in TIGTA's report. In addition, Mr. Werfel reported on his progress in each of the three areas outlined by Secretary Lew. First, the IRS now has new leadership in place at all five levels of management responsible for tax-exempt applications. Mr. Werfel has also created a new Accountability Review Board to help sort through the evidence and produce recommendations for personnel action on a case-by-case basis. Second, Mr. Werfel has taken action to address the backlog of applicants waiting for tax-exempt status. Third, Mr. Werfel has implemented programs designed to identify critical program or operational risks within the IRS early, raise those risks to the right decision-makers, and share those risks with outside stakeholders in a timely fashion. Moreover, Mr. Werfel has taken additional steps, beyond the recommendations set forth in the TIGTA report (including suspending the use of any "Be On the Lookout" lists),

that further the important goal of ensuring that the IRS administers the tax code to the highest of standards and without bias.

Mr. Werfel's 30-day review found no evidence of intentional wrongdoing at the IRS. In addition, Mr. Werfel's review found no evidence of involvement from anyone outside of the IRS in the behavior described in the TIGTA report. Finally, Mr. Werfel's review found no evidence of the use of inappropriate criteria in other IRS business unit operations. In sum, Treasury believes that, while more work remains, the assessments and actions outlined in Mr. Werfel's report have charted a path that will improve performance and accountability at the IRS. I note, however, that a series of independent reviews, including the investigation by your Committees, are still ongoing.

Your letter seeks documents from Treasury in certain broad, wide-ranging categories, including a number of categories relating to the evaluation of applications for tax-exempt status. Treasury is not involved in the details of tax administration and enforcement. We understand you have made similar requests to the IRS and that the IRS has begun producing documents to your Committees, which will include documents responsive to your request to Treasury. Furthermore, your requests encompass over four years of materials and are not limited to particular Treasury employees. Given the broad nature of your requests, it would take significant time and resources to conduct searches for responsive documents. Nonetheless, consistent with Treasury's continuing cooperation with the Committees, we have identified and enclosed a set of materials responsive to the Committees' inquiries.

Thank you for your letter. We are firmly committed to cooperating with the Committees' review and will work with you and your staffs to get to you additional information you may need.

Sincerely,

Alastair Fitzpayne

Alastair M. Fitzpayne
Assistant Secretary for Legislative Affairs

Enclosures

Identical letters sent to:
The Honorable Dave Camp
The Honorable Jim Jordan
The Honorable Charles Boustany, Jr.

cc: The Honorable Elijah Cummings
The Honorable Sander Levin
The Honorable Matthew Cartwright
The Honorable John Lewis

Attachment E

May 2, 1977

77-23 MEMORANDUM OPINION FOR THE ACTING COMMISSIONER OF THE INTERNAL REVENUE SERVICE

Congressional Access to Tax Returns—26 U.S.C. § 6103(f)

This is in response to your Agency's request for our interpretation of § 6103(f) of the Internal Revenue Code of 1954, as amended, 26 U.S.C. § 6103(f). This section, by reason of § 1202(a) of the Tax Reform Act of 1976, now deals with the question of congressional access to Federal tax returns and tax return information. We believe that we can best respond to this inquiry by addressing the three major issues presented by the request. These issues are: (1) whether, and under what authority, a subcommittee might inspect returns and return information; (2) whether a subcommittee, acting pursuant to a delegation of authority from the committee chairman, might request returns or return information directly from the Internal Revenue Service (IRS); and (3) whether a subcommittee, acting pursuant to a request from the committee chairman to the IRS, might obtain returns or return information directly from the IRS. For the reasons that follow, it is our conclusion that subcommittees may inspect Federal tax returns and return information, but only upon a request to the IRS by the chairman of the pertinent committee, which request specifies at least the particular line of inquiry to which the information must relate.

I. Inspection by Subcommittees

We shall first discuss the issue of a subcommittee's inspection of Federal tax returns and return information. The two provisions of § 6103(f) pertinent to this issue provide:

> 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 . . . 26 U.S.C. § 6103(f)(1).

Any committee described in paragraph (1) or the Chief of Staff of the Joint Committee on Taxation shall have the authority, acting directly, or by or through such examiners or agents as the chairman of such committee or such chief of staff may designate or appoint, to inspect returns and return information at such time and in such manner as may be determined by such chairman or chief of staff. 26 U.S.C. § 6103(f)(4)(A).

It is apparent at once that subcommittees are not explicitly authorized in either of these provisions to inspect tax returns or return information. Because disclosure of tax records is prohibited "except as authorized by this title," 26 U.S.C. § 6103(a), it might be thought that there is no basis in the statute for allowing subcommittees access to such records.

Even though we are mindful that the application penalties warrant a cautious interpretation of the statute, *see* 18 U.S.C. § 1905, 26 U.S.C. §§ 7213, 7217, we think that the statute, considered as a whole, shows that Congress meant for subcommittees to be able to inspect tax returns and return information. We cannot imagine that Congress intended to prohibit disclosure to the subcommittees, and yet at the same time allow inspection by both the members of the subcommittees as members of the committee and by members of the subcommittees' staffs—or even to those further removed from the daily work of Congress—as "agents." The purposes underlying § 6103 do not require, and would even refute, such a proposition. While Congress was concerned about the citizens' right to privacy, it was also concerned about the Government's need for the tax information, *see* S. Rep. No. 938 (Part I), 94th Cong., 2d Sess. 318 (1976), and was very much aware of its own needs in this regard. *Id.* at 319–320. In this light, we do not think it a reasonable assessment of Congress' intent to say that the subcommittees—which do much of the Congress' work—cannot inspect the materials necessary to their functions.

Although the statutory text does not mention subcommittees, it nonetheless offers strong support for our conclusion here. Under the prior law, the subcommittees of the House Ways and Means Committee and the Senate Finance Committee had requested, and received, access to returns and return information held by the IRS. The language of the prior law under which such access was authorized—*i.e.*, "the Secretary . . . shall furnish such committee" and "any such committee shall have the right, acting directly as a committee, or by or through . . . examiners or agents . . . to inspect any or all of the return"—has been largely retained in the new provisions. *See* 26 U.S.C. § 6103(f)(1) and (4)(A). This reenactment of the prior provisions would suggest that the law was to remain the same and that the interpretation thereof—displayed by those subcommittees most closely associated with the tax laws—should continue.

We thus come to the question of how subcommittees are to fit within the statutory structure—*i.e.*, whether they should be regarded as "committees" or as "agents" of the committees. We would note at the outset that, under the provisions relevant here, it does not appear to be a matter of great importance whether a subcommittee is found to satisfy one term or the other; both a committee and its agents are to proceed "at such time and in such manner as may be determined by such chairman . . ." 26 U.S.C. § 6103(f)(4)(A). Nevertheless, it is our view that subcommittees are best regarded as "agents" within the meaning of the statute. Although neither the statute nor its legislative history offer much guidance on this issue, we think this result most naturally follows from the statutory language. While the term "committee' may be given a broad reading if the congressional purpose warrants it, *see, e.g., Barenblatt* v. *United States,* 240 F. 2d 875, 878 (D.C. Cir. 1957), *vacated on other grounds,* 354 U.S. 930 (1957), *aff'd on rehearing,* 252 F. 2d 129 (1958), *aff'd,* 360 U.S. 109 (1959), its usage here is with reference to specifically named full committees. Rather than contort the statutory language so that it would encompass an entity normally thought to be apart from the full committee, we prefer to view the subcommittee as coming within the term "agents." While this terminology was most probably designed with staff personnel in mind, it is certainly broad enough to encompass subcommittees whose function is to act on behalf of the full committee.

The final question that remains to be considered is whether the subcommittee may inspect tax returns and return information directly, or whether such materials must be first handed over to the full committee. Although the statute refers to the Secretary's furnishing such information to the committee, 26 U.S.C. § 6103(f)(1), we believe that direct access is permissible here. The subcommittees are themselves permitted to inspect this information, and it seems wasteful to interject a requirement that such access is allowed only after it goes to the full committee. Moreover, the provision providing for inspection of returns by agents "at such time and in such manner as may be determined by such chairman," 26 U.S.C. § 6103(f)(4)(A), seems broad enough to permit the chairman to decide to allow an immediate inspection by the subcommittee.

II. Disclosure by Way of Delegated Authority

The second issue to be addressed is whether delegated authority under the rules of the pertinent committees is sufficient to permit a subcommittee to initiate a request for returns or return information. As we understand it, both from your letter and our conversations with members of the congressional staffs, the old law had been interpreted to allow subcommittees acting under a delegation of authority to request such material directly from the IRS. We do not believe, however, that this practice can continue under the present law. Section 6103(f)(1)

provides that the Secretary shall furnish the tax information "upon written request from the chairman of the Committee on Ways and Means of the House of Representatives [or] the chairman of the Committee on Finance of the Senate . . . ." The lack of grant of authority to the chairmen of the subcommittees, when considered in light of the general approach that "returns and return information shall be confidential" and should not be disclosed "except as authorized by this title," 26 U.S.C. § 6103(a), would indicate that they are not authorized to make requests for tax records.

Of course, as with the problem of subcommittee inspection, the lack of a specific grant of authority to the subcommittee chairmen need not be determinative. Other factors relevant here—*e.g.*, legislative history, indications in other parts of the statute, or even other provisions of law—could give rise to a conclusion that Congress intended to permit a delegation of authority. However, we do not believe that such factors lead to such a result here; rather, it is our conclusion that all such indicia are to the contrary.

Nothing in the provisions authorizing disclosure of tax information to Congress would appear to impliedly authorize a delegation of authority here. The other provisions that authorize congressional access to tax information do so only upon the written request of a specifically designated person—*i.e.*, the Chief of Staff of the Joint Committee on Taxation, or the chairman of a nontaxwriting committee that is authorized by the Senate or House to inspect tax information. *See* 26 U.S.C. § 6103(f) (2) and (3). The designation of a specific high-ranking person in each instance would suggest an intent on the part of Congress that, even among those in Congress who were authorized to inspect such material upon disclosure, only a few—those in overall charge of a particular committee's operations—could actually initiate a request for disclosure.

Other parts of § 6103 reinforce this conclusion. The statute in many instances requires that disclosure to other parts of the Government be made upon the written request of the highest-ranking official in the particular office making the request. For example, the President himself must sign a request for a tax return to be made available to the White

House, 26 U.S.C. § 6103(g)(1); [1] similarly, the heads of various State or Federal agencies appear to be required to sign requests before disclosure can be made to those agencies. *See, e.g.*, 26 U.S.C. §§ 6103(j)(1) and (2), 6103(k)(5), 6103(l)(5).[2] The apparent purpose underlying such requirements would be that, in order to ensure that disclosure is warranted, the highest-ranking official of a particular governmental unit would have to pass upon and approve any request for disclosure. This purpose would be no less forceful with respect to Congress, and the fact that the provisions applicable to Congress adhere to the approach of specifically designating a high-level official would suggest an intent to adopt the same means—*i.e.*, personal authorization—in achieving the overall goal.

This point is highlighted by the fact that, when Congress deemed it necessary to allow for a subordinate official's authorization, it did so explicitly. For example, various provisions allow subordinate Department of Justice officials to request disclosure, *see* 26 U.S.C. §§ 6103(h)(3)(B), 6103(i)(1)(B); the same is true with regard to other departments. *See, e.g.*, 26 U.S.C. § 6103(j)(3) (relating to subordinate officials of the Department of the Treasury). The existence of such provisions demonstrates that the need for allowing subordinates' authorization of disclosure was considered, and passed upon by Congress; the fact that no such authorization was provided the chairmen of subcommittees must indicate that it was not intended that they have such authority. *Cf., Cudahy Packing Co.* v. *Holland,* 315 U.S. 357, 365–66 (1942).

The legislative history is not very informative on this question. The legislative reports, in addressing this issue, simply state that the committees will have access to tax information "upon written request of their

[1] The fact that the statute requires the President to "personally" sign such requests does not, in our view, imply that such authority can be delegated in the absence of such a requirement. This requirement was first adopted in Executive Order No. 11805, 3 CFR 896 (1971-75 compilation); the legislative history of the statute makes clear that the statute was largely designed to codify the provisions of the Executive order. *See* S. Rep. No. 938 (Part I), *supra* at 322 Moreover, in view of the broad powers of delegation conferred on the President by other provisions of law, *see* 3 U.S.C. §§ 301-302, such terminology was necessary to ensure that the President himself sign the pertinent requests. In light of these considerations, we do not believe the absence of such an explicit requirement with respect to the committee chairmen can be taken as an indication that Congress did not intended to require them to sign requests for disclosure. Indeed, the fact that the President himself must sign such requests would suggest that a similar requirement would attach to all officials who were specifically designated to sign written requests.

[2] It seems clear that agency heads are required by the statute personally to sign requests for disclosure. Previously, Treasury regulations had allowed for disclosure upon the written request or notice by the heads of various agencies, *see, e.g.*, 26 CFR § 301.6103(a)—102, 103, and 104 (1975). This requirement had been interpreted to require that the head of the department actually sign the request, *see* Hearings on Federal Tax Return Privacy before the Subcommittee on Administration of the Internal Revenue Code of the Senate Committee on Finance, 47–48 (1975). The present law, by enacting in many instances language similar to that used in the regulations, presumably did so in light of this interpretation—particularly in view of the fact that the underlying purpose was to tighten up on the disclosure of tax records.

respective chairmen." H.R. Rep. No. 1515, 94th Cong., 2d Sess. 476 (1976); *see also* S. Rep. No. 938 (Part I), *supra* at 320. This statement, by itself, is not particularly helpful, since it merely restates the language that is at issue here. It does serve, however, to rebut the proposition that Congress meant to allow for more persons to authorize disclosure than it provided for in the statute itself. The absence of any other references to the question of delegation in the legislative materials is even more telling. It seems to us most unreasonable to assess congressional intent as allowing for delegation where, in a statute meant to restrict even congressional access, *see* S. Rep. No. 938 (Part I), *supra* at 319–20, Congress clearly did not provide for delegation in the statute and said nothing on the matter in the legislative record.

Of course, if there had previously existed a provision explicitly allowing for a broad delegation of the chairmen's authority, it could perhaps be said that the present legislation contemplated that such a provision would be applicable here. However, our research has uncovered no such general authority. To the contrary, it appears that, in matters akin to the one at issue, Congress' practice is to provide specifically for a delegation where it wishes to allow for one. For example, in legislation providing for congressional subpoenas, the statutes often provide explicitly that the subpoenas may be signed by either the chairman or another member designated by him or the pertinent committee, *see, e.g.,* 2 U.S.C. §§ 413, 473(d). In contrast, other provisions lack such an authorization of delegation and allow only specifically named persons to sign subpoenas. *See, e.g.,* 26 U.S.C. § 8021(b)(2). It is evident that Congress chose to adopt this latter approach with respect to committee access to tax records; we thus do not believe it appropriate here to allow for a delegation where Congress itself, in contrast to the pattern adopted in other instances, has not seen fit to provide one.

The fact that it was the past practice of the committees involved to delegate authority to subcommittees to request information directly from the IRS is not enough, in and of itself, to justify continuing such a practice under the new law. The statute here was designed to tighten the rules for disclosure, and a reference to past practice therefore provides little in the way of guidance under the new law. While we have relied on past practices in determining that subcommittees were to continue to have access to tax returns and return information, our rationale for doing so was that such practices reflected Congress' interpretation of language carried over into the present statute. In contrast, the language relating to requests by Congress for tax information has been changed, and thus past practice is of little help in determining Congress' view of the present wording.

It has been suggested by members of congressional staffs that the statutory language allowing examiners and agents "to inspect returns and return information at such time and in such manner as may be

determined by such chairman" might allow delegation of authority here. It seems to us, however, that this provision relates to the persons to whom tax information might be disclosed, and does not address the question of which persons might request disclosure from the IRS. This latter issue is specifically dealt with by other language in the statute, and to give the above-quoted language its suggested broad sweep would simply disregard that more specific language.

We recognize that subcommittees of the Senate Finance Committee and the House Ways and Means Committee are authorized to "require by subpoena or otherwise . . . the production of such correspondence, books, papers, and documents . . . as it deems advisable." 2 U.S.C. § 190b(a). *See also* House Rule XI(m)(1)(B). While this provision could obviously be read to encompass tax records, we believe that Section 6103, both in its terminology—"upon written request from the chairman"—and in its evident purpose to restrict even congressional access to tax information, necessarily delimits the grant of authority specified in these provisions insofar as tax records are concerned.

III. Disclosure by Way of a Chairman's Request to the IRS

Your letter further inquires whether the chairman of a committee might request the IRS to furnish the subcommittee such returns or return information as the subcommittee might request. There are two different situations where this problem might develop; the first is where a chairman would make one "blanket" request that the IRS thereafter comply with any request on any matter made by the subcommittee. We do not believe that either the language of the statute, or the purpose underlying it, would allow for such an approach. Section 6103(f)(1) provides for the disclosure of "any return or return information *specified* in such request." [Emphasis added.] This would appear to require that the request of the chairman mention or name in a specific or explicit manner the information sought. A request by a chairman that the IRS comply with a certain subcommittee's subsequent requests would not, in our view, meet this requirement; while the chairman could perhaps be said to have "specified" that certain information—*i.e.*, that requested by the subcommittee—be furnished, he has hardly identified that information precisely or in detail. A more important factor here, however, is that such a request by the chairman would depart from Congress' apparent purpose of having the chairman pass upon each request and, in effect, would amount to a delegation of authority to the subcommittee to proceed on its own. We have in the discussion set forth above concluded that this is not within Congress' intent, and as such do not believe that it can be accomplished under the form of such a "request" to the IRS.

The chairman could, however, at times make a more limited request that the IRS furnish a subcommittee with materials pertinent to a particularized inquiry; we believe that this would be permissible under

the statute. A request for materials relating to a particular line of inquiry seems to us to comport sufficiently with the statutory requirement that requested information be "specified." While the chairman may not know at the time of the request the exact information sought, he will be informed of the general nature of the information to be requested and the reasons for doing so—thereby fulfilling, in our view, the purposes served by the requirement of personal approval.

The purposes of the statute also support this approach in a broader sense. As a practical matter, it is necessary to proceed in this manner if subcommittees are to function effectively; the need for certain information may not become apparent until a subcommittee's hearings have already begun, and it is simply not practical to have the chairman sign a request for information each time this occurs. As we discussed above, the general thrust of the statute is to reconcile the need for confidentiality of tax returns with the need for disclosure to further the Government's work. A determination here that would effectively curtail the subcommittee's work would not comport with this overall goal; rather, we think the underlying aim of a balance is achieved by requiring the chairman to pass upon the subcommittee's requests, and yet allowing those requests to specify information relating to a particular line of inquiry rather than setting forth exactly the returns and return information sought.

Conclusion

We conclude that subcommittees are entitled to inspection of tax returns and return information directly, provided that the committee chairman's request for such information specifies at least what line of inquiry the information is to relate to. A delegation of authority from the chairman to the subcommittee, or a "blanket" request from the chairman to the IRS, is not sufficient under the statute to allow the subcommittees access to the relevant materials.

JOHN M. HARMON
Acting Assistant Attorney General
Office of Legal Counsel

Attachment F

Consovoy McCarthy Park PLLC

3033 Wilson Boulevard
Suite 700
Arlington, VA 22201
703.243.9423
www.consovoymccarthy.com

April 5, 2019

Brent J. McIntosh
General Counsel
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Mr. McIntosh:

Two days ago, Chairman Richard Neal of the House Ways and Means Committee sent Commissioner Charles Rettig of the Internal Revenue Service a letter, which asked for confidential tax information about President Donald J. Trump, The Donald J. Trump Revocable Trust, and seven related businesses. I represent President Trump and these entities in connection with Chairman Neal's request. Sheri Dillon and Will Nelson represent President Trump and these entities in connection with the underlying IRS examinations referenced below. Secretary Mnuchin has stated that he will consult with your office about any congressional request for the President's private tax information. I write to explain why Chairman Neal cannot legally request—and the IRS cannot legally divulge—this information.

The Tax Code zealously guards taxpayer privacy. As Justice Ginsburg explained when she served on the D.C. Circuit, taxpayer privacy is "fundamental to a tax system that relies on self-reporting," since it "guarantees that the sometimes sensitive or otherwise personal information in a return will be guarded" from individuals outside the IRS. *Nat'l Treasury Employees Union v. FLRA*, 791 F.2d 183, 184 (D.C. Cir. 1986). The "general rule," accordingly, is that tax returns and return information "are confidential and not to be disclosed." *Church of Scientology of Calif. v. IRS*, 484 U.S. 9, 15 (1987). Section 6103 of the Tax Code declares that tax returns, audits, administrative files, and other related information "shall be confidential" and prohibits federal officials from disclosing them. Though section 6103 contains some exceptions, they are "limited" and "narrowly drawn." *EPIC v. IRS*, 910 F.3d 1232, 1235 (D.C. Cir. 2018). Federal officials who ignore these legal limitations are guilty of a crime and liable for damages. 18 U.S.C. §1905; 26 U.S.C. §§7213(a)(1), 7431(a).

One exception to the general rule prohibiting disclosure of tax returns and return information is the provision that Chairman Neal invokes, section 6103(f). While that section allows Ways and Means to obtain tax returns and return information under certain conditions, the committee's authority is subject to important constraints. These constraints "extend to the ordinary taxpayer and the President alike." *EPIC*, 910 F.3d at 1235.

For starters, requests for tax returns and return information must have a legitimate legislative purpose. All legislative investigations "must be related to, and in furtherance of, a legitimate task of the Congress." *Watkins v. United States*, 354 U.S. 178, 187 (1957). And that task must be squarely within the relevant committee's jurisdiction. *United States v. Patterson*, 206 F.2d 433, 434 (D.C. Cir. 1953). The Constitution does not grant Congress a standalone

"investigation" power; Congress can conduct investigations only to further some other legislative power enumerated in the Constitution. *Kilbourn v. Thompson*, 103 U.S. 168, 190 (1880). As the Supreme Court told the House Un-American Activities Committee decades ago, "there is no congressional power to expose for the sake of exposure"—especially not the "private affairs of individuals." *Watkins*, 354 U.S. at 200, 187. And Congress cannot use investigations to exercise "the functions of the executive" or to act like a "law enforcement or trial agency." *Id.* at 187.

Even when Ways and Means can identify some legitimate committee purpose, it cannot request tax returns and return information to punish taxpayers for their speech or politics. The "First Amendment freedoms" of "speech," "political belief," and "association" apply to congressional investigations. *Id.* at 188. And the First Amendment prohibits the government—including Congress—from harassing political opponents and retaliating against disfavored speech. *Rutan v. Republican Party of Ill.*, 497 U.S. 62, 75 (1990); *Lozman v. City of Riviera Beach*, 138 S.Ct. 1945, 1949 (2018). The government commits illegal retaliation when the target's speech or politics motivated its actions "at least in part." *Cruise-Gulyas v. Minard*, 918 F.3d 494, 497 (6th Cir. 2019). That is because, even when the government could legitimately act "for any number of reasons, there are some reasons upon which the government may not rely"—including "constitutionally protected speech or associations." *Perry v. Sindermann*, 408 U.S. 593, 597 (1972).

Chairman Neal's request flouts these fundamental constitutional constraints. Ways and Means has no legitimate committee purpose for requesting the President's tax returns or return information. While the committee has jurisdiction over taxes, it has no power to conduct its own examination of individual taxpayers. Enforcement of our nation's tax laws is entrusted to the IRS—an arm of the Executive Branch. Indeed, the IRS is already conducting its own examination. Congressional inquiries made "while the decisionmaking process is ongoing" impose the "greatest" intrusion on "the Executive Branch's function of executing the law." 5 Op. O.L.C. 27, 31 (1981).

Even if Ways and Means had a legitimate committee purpose for requesting the President's tax returns and return information, that purpose is not driving Chairman Neal's request. His request is a transparent effort by one political party to harass an official from the other party because they dislike his politics and speech. Chairman Neal wants the President's tax returns and return information because his party recently gained control of the House, the President is their political opponent, and they want to use the information to damage him politically. It is no secret that a vocal wing of the Chairman's party has been clamoring for the President's tax returns since before the 2016 election. And it is no coincidence that Chairman Neal made his request just days after prominent Democratic constituencies began publicly criticizing the House for its failure to go after the President.

While Chairman Neal now claims that he needs the President's tax returns and return information to assess how "the IRS audits and enforces the Federal tax laws against a President," that explanation is obviously pretextual. If Chairman Neal genuinely wants to review how the IRS audits Presidents, why is he seeking tax returns and return information covering the four years before President Trump took office? Why is he not requesting information about the audits of previous Presidents? And why can he not simply ask the IRS to explain its policy? The answer, of course, is that Chairman Neal's request is not about

examining IRS policy. It is about scoring political points against President Trump. As Chairman Neal explained to the partisan groups demanding the President's tax returns: He had to be "meticulous about [his] choice of words" because his request will "become the basis of a long and arduous court case." He stressed that Democrats had to "resist the emotion of the moment," not "step on [their] tongue[s]," and "approach this gingerly and make sure the rhetoric that is used does not become a footnote to the court case." Rep. Neal, *In the News* (Jan. 23, 2019), bit.ly/2TPe1k0; Rep. Neal, *In the News* (Jan. 24, 2019), bit.ly/2UfiYaT. In short, Chairman Neal promised to draft a request that concealed his party's motive: unconstitutional retaliation against the President.

If the IRS acquiesces to Chairman Neal's request, it would set a dangerous precedent. As Secretary Mnuchin recently told Congress, he is "not aware that there has ever been a request for an elected official's tax returns." For good reason. It would be a gross abuse of power for the majority party to use tax returns as a weapon to attack, harass, and intimidate their political opponents. Once this Pandora's box is opened, the ensuing tit-for-tat will do lasting damage to our nation. Can the Chairman request the returns of his primary opponents? His general-election opponents? Judges who are hearing his case? The potential abuses would not be limited to Congress, as the President has even greater authority than Congress to obtain individuals' tax returns. 26 U.S.C. §6103(g). Congressional Democrats would surely balk if the shoe was on the other foot and the President was requesting their tax returns. After all, nearly 90% of them have insisted on keeping their tax returns private, including Speaker Pelosi, Senator Schumer, Representative Nadler, Representative Schiff, and Representative Neal himself. *Members of Congress: Where Are Your Tax Returns?*, Roll Call (June 26, 2017), bit.ly/2VmhnN4.

Chairman Neal's request is especially inappropriate because, as noted above, he is asking for tax returns, administrative files, and other information regarding an ongoing IRS examination. IRS examinations are trial-like adjudications, and basic principles of due process require adjudications to be insulated from congressional interference. When a congressional investigation focuses on a "pending" adjudication, it violates "the right of private litigants to a fair trial and, equally important, with their right to the appearance of impartiality"—the "*sine qua non* of American judicial justice." *Pillsbury Co. v. FTC*, 354 F.2d 952, 964 (5th Cir. 1966). Even the most scrupulous IRS officials could not help but be influenced by the fact that Congressional partisans are scrutinizing their work in real time. *Id.*

Knowing this, Chairman Neal decided to make his request anyway. The IRS's ability to do its job fairly and impartially has already been undermined. But complying with the request, and turning over the requested files, would make matters far worse. The executive branch has long refused to "provide committees of Congress with access to, or copies of, open law enforcement files." 10 Op. O.L.C. 68, 76 (1986). Making Congress "a partner in the investigation," every administration since George Washington has recognized, would create "a substantial danger that congressional pressures will influence the course of the investigation." 8 Op. O.L.C. 252, 263 (1984).

Finally, given the unprecedented nature of Chairman Neal's request, the IRS should refrain from divulging the requested information until it receives a formal legal opinion from the Justice Department's Office of Legal Counsel. Caution and deliberation are essential to ensure that the Treasury Department does not erode the constitutional separation of powers

or the Tax Code's "core purpose of protecting taxpayer privacy," *Tax Analysts v. IRS*, 117 F.3d 607, 615 (D.C. Cir. 1997)—protections that safeguard not just the President, but all Americans.

We would welcome an opportunity to meet and discuss these issues. We look forward to your response.

Sincerely,

William S. Consovoy

cc: Steven T. Mnuchin
Charles P. Rettig
Sheri A. Dillon
William F. Nelson

Consovoy McCarthy Park PLLC

3033 Wilson Boulevard
Suite 700
Arlington, VA 22201
703.243.9423
www.consovoymccarthy.com

April 15, 2019

Brent J. McIntosh
General Counsel
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Mr. McIntosh:

I wrote you on April 5 to explain why Chairman Neal's request for my clients' confidential tax information is illegal. Since then, Chairman Neal has once again requested that information. In his April 13 letter to Commissioner Rettig, Chairman Neal asserts that "none" of the legal objections raised in my letter "can legitimately be used to deny the Committee's request." The Chairman is wrong.

Chairman Neal begins with a red herring. He stresses the mandatory language of section 6103(f): "Upon written request from the chairman of the Committee on Ways and Means … the Secretary *shall* furnish such committee with any return or return information." 26 U.S.C. §6103(f)(1) (emphasis added). But highlighting the word "shall" is a talking point, not a serious legal argument. "It is a proposition too plain to be contested" that no statute—not even one that uses mandatory language—can be used to violate the Constitution. *Marbury v. Madison*, 5 U.S. 137, 177 (1803). After all, it is "the Constitution" that Chairman Neal and his colleagues took an oath to "support and defend." 5 U.S.C. §3331. That is why the Congressional Research Service has acknowledged that, despite the "plain language of Section 6103(f)," requests for tax information "must further a 'legislative purpose' and not otherwise breach relevant constitutional rights or privileges." *Congressional Access to the President's Federal Tax Returns*, CRS (updated Apr. 4, 2019), bit.ly/2Z9ofj3. Chairman Neal's request does not do that, as my previous letter explains.

Chairman Neal weakly repeats his original explanation that the request is an effort to determine "the extent to which the IRS audits and enforces the Federal tax laws against a President." But no one actually believes this. To quote Senator Kennedy, Chairman Neal's request "is not in good faith" and "nobody believes he's in good faith." And to quote Senator Grassley, who chairs the Senate Finance Committee and has the same requesting authority as Chairman Neal, this invented justification for requesting the President's tax information "doesn't make sense when taken at face value because you can't take it at face value." Indeed, Chairman Neal's own committee has concluded that a request for the President's personal and business tax information would not further any legitimate legislative purpose, but instead "would be the first time the Committee exercised its authority to wade into the confidential tax information of an individual with no tie to any investigation within our jurisdiction." H. Rep. No. 115-309, at 3.

Yet instead of reassuring the Treasury Department that his request is not pretextual, Chairman Neal argues that his motives do not matter. The executive branch cannot "question or second guess the motivations" of Congress, he insists, and Treasury must afford his actions a "presumption of regularity." Of course, the Chairman is not willing to reciprocate; the entire premise of his request is that the executive branch cannot be trusted to faithfully apply the tax laws to a sitting President. But hypocrisy aside, Chairman Neal is wrong about the law.

Congress's motives do matter under the Constitution. Take the Constitution's ban on intentional racial discrimination, for example. What if, during the height of the civil-rights movement, the Democrat-controlled House tried to intimidate African-American leaders by requesting their tax returns? Surely no one would agree with Chairman Neal that the other branches could not "question or second guess the motivations" of Congress. The same is true for the First Amendment's ban on political retaliation. Because this constitutional prohibition is "motive-based," it would be "unprecedented" to "immunize all officials whose conduct is 'objectively valid,' regardless of improper intent." *Crawford-El v. Britton*, 523 U.S. 574, 592-94 (1998). Outside of special contexts like immigration and foreign affairs, "the government's *reason* for [acting] is what counts" under the First Amendment. *Heffernan v. City of Paterson*, 136 S. Ct. 1412, 1418 (2016) (emphasis added). Tellingly, Chairman Neal does not cite a single case where Congress was accused of using investigatory tools to unlawfully retaliate against a political opponent—or even a case that was decided in the last forty years. That is because his radical view of unchecked congressional power has no support in law.

Further, as explained by Chairman Neal's own authorities, Congress must always "act[] in pursuance of its constitutional power." *Barenblatt v. United States*, 360 U.S. 109, 132 (1959). The "power to investigate, broad as it may be, is also subject to recognized limitations." *Quinn v. United States*, 349 U.S. 155, 161 (1955). Most notably, "the power to investigate must not be confused with any of the powers of law enforcement; those powers are assigned under our Constitution to the Executive and the Judiciary." *Id.* Congress has no constitutional authority to act like a junior-varsity IRS, rerunning individual examinations or flyspecking the agency's calculations. Congress especially has no constitutional authority to interfere with an ongoing examination, which would infringe "the Executive Branch's function of executing the law." 5 Op. O.L.C. 27, 31 (1981). Because the separation of powers restricts Congress no less than any other branch of government, the nature of Chairman Neal's request matters. That it is limited to a single President, seeks tax information from before the President took office, asks no questions about IRS policy, and does not even wait for the IRS to finish its ongoing examinations (and any resulting appeals) reveals that Chairman Neal's request is nothing more than an attempt to exercise constitutional authority that Congress does not possess.

I appreciate your thoughtful consideration of these important issues and the Treasury Department's prudent decision to consult "with the Department of Justice to ensure that [its] response is fully consistent with the law and the Constitution" given "the unprecedented nature of this request." As Secretary Mnuchin explained, "these are complicated legal issues" and it is "important to the American taxpayers that we get this right" because "this is a decision that has enormous precedence in terms of potentially weaponizing the IRS."

Sincerely,

William S. Consovoy

cc: Steven T. Mnuchin
Charles P. Rettig
Sheri A. Dillon
William F. Nelson