

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

WASHINGTON, DC 20515

May 10, 2019

The Honorable Richard Neal
Chairman
Committee on Ways and Means

Dear Mr. Chairman,

It has been reported that you have met with the Office of the General Counsel to discuss whether to issue a subpoena or file a lawsuit to compel the IRS to produce the President's tax return information under section 6103(f) of the Internal Revenue Code.¹ On behalf of the Republican Members of the Committee, I urge you not to move forward with such compulsory process. Such actions would be an abuse of the Committee's oversight powers and further examples of the Democrat majority's coordinated attempt to weaponize the tax code and use Congress's legitimate oversight authority for political gain.

As you know, the New York Times obtained – and made public – at least 10 years of the President's tax information, publishing information relating to IRS tax transcripts and the associated Form 1040 from 1985 through 1994. It has been made clear that this information is not being sought to further a valid legislative purpose, but instead to try to embarrass a political enemy.

To properly exercise Congressional oversight authority, courts have long held that a valid legislative purpose is required for all congressional investigations.² In your April 3, 2019 letter to IRS Commissioner Rettig, you state that you are requesting the information because the "Committee is considering legislative proposals and conducting oversight related to our Federal tax laws."³ But from press accounts to statements by senior members of this Committee, it has become obvious that your supposed legislative purpose is just a pretext, and your request is merely a means to access and make public the tax returns of a single individual for purely political purposes.⁴ This is not a legitimate legislative purpose and therefore, any use of the

¹ Heather Caygle and Aaron Lorenzo, *Dems to decide Thursday whether to go to court for Trump's taxes*, POLITICO (May 8, 2019), <https://www.politico.com/story/2019/05/08/donald-trump-tax-returns-congress-1311889>.

² *McGrain v. Daugherty*, 273 U.S. 135, 177 (1927); *Quinn v. United States*, 349 U.S. 155, 161 (1955); *Watkins v. United States*, 354 U.S. 178, 187 (1957).

³ Letter from Richard Neal, Chairman, Committee on Ways and Means to Charles Rettig, Commissioner, Internal Revenue Service (April 3, 2019).

⁴ Jennifer Rubin, *Five takeaways from Trump's reported billion-dollar loss*, WASH. POST (May 8, 2019), https://www.washingtonpost.com/opinions/2019/05/08/five-takeaways-trumps-b-reported-loss/?utm_term=.653512e95df3 ("Congress has more reason than ever to review his tax returns in conjunction with Cohen and testimony from the Trump Organization's chief financial officer, Allen Weisselberg. Treasury Secretary Steven Mnuchin's refusal to produce the returns as required by law becomes more outrageous given the serious concerns raised about the president's finances."); Brian Faler, *Democrats' demand for Trump's tax returns expected in about 2 weeks*, POLITICO (March 5, 2019) <https://www.politico.com/story/2019/03/05/democrats-plan-to-demand->

Committee's oversight authority in furtherance of such a request would set a dangerous precedent.

I continue to believe that all Americans have a fundamental right to the privacy of the personal information found in their tax returns. When Congress violates the rights of one taxpayer for political purposes, it begins the process of eroding the privacy rights of all taxpayers. Indeed, in *Watkins v. United States*, the Supreme Court stated "there is no general authority to expose the private affairs of individuals without justification in terms of the Congress."⁵ I can think of no more intrusive action into one's private affairs than exposing their tax information.

I urge you to consider carefully before deciding to use important congressional investigative tools for this illegitimate request.

Sincerely,



Kevin Brady
Republican Leader
Committee on Ways and Means

trumps-tax-returns-in-about-two-weeks-1205449 ("Because of the intermingling of Trump's personal business with the public business, it makes it all the more important to get his business returns," said Rep. Lloyd Doggett (D-Texas)); Ginger Gibson, House Democrats to seek Trump tax returns: Pelosi, Reuters (December 13, 2018) <https://www.reuters.com/article/us-usa-congress-trump-taxes/house-democrats-to-seek-trump-tax-returns-pelosi-idUSKBN1OC2D3> ("Rep. Bill Pascrell has indicated he wants to "fully expose Trump's financial history to sunlight.").

⁵ *Watkins*, 354 U.S. at 187.