

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES  
WASHINGTON, DC 20515

September 29, 2020

The Honorable Charles P. Rettig  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Commissioner Rettig,

We write to express serious concern regarding the publication of President Trump's private tax information in the pages of the New York Times on September 27, 2020.<sup>1</sup> Given the importance of 26 U.S.C. § 6103 and the criminal penalties that attach to an improper, unauthorized disclosure of tax return information, we are sure that you share these concerns. This leak of the President's private tax information weakens the integrity of § 6103 and should be a serious concern for all Americans who do not wish to have their personal tax information weaponized against them – especially for political purposes. That is why we are asking both the Internal Revenue Service and the Department of Justice to conduct an investigation to determine if there is any criminal liability associated with the unauthorized disclosure.

A number of Internal Revenue Service employees are among the small number of individuals with potential access to the documents provided to the New York Times. If an IRS employee is responsible for this unauthorized disclosure of return information, the criminal penalties are significant:

Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.<sup>2</sup>

Given the seriousness of this unauthorized disclosure and the threat it poses to the integrity of § 6103, it is imperative that we determine whether a federal government employee is responsible.

While we understand that you have reviewed IRS processes and procedures for protecting taxpayers' return information, we ask that you launch an immediate investigation to ensure the unauthorized disclosure was not made by an IRS employee. We ask that this investigation be conducted quickly given the seriousness of this situation. As mentioned, we are also asking the

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<sup>1</sup> Russ Buettner, Susanne Craig & Mike McIntire, *Long Concealed Records Show Trump's Chronic Losses and Years of Tax Avoidance*, N.Y. Times, Sept. 27, 2020, <https://www.nytimes.com/interactive/2020/09/27/us/donald-trump-taxes.html?action=click&module=Spotlight&pgtype=Homepage>.

<sup>2</sup> 26 U.S.C. § 7213(a)(1).

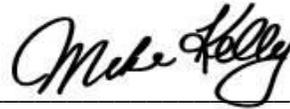
Department of Justice to investigate any criminal liability for nonfederal employees, such as accountants, who may be responsible for this unauthorized disclosure.

Please provide updates to our staff on your investigation, plan, and progress. Molly Fromm, Rachel Kaldahl, and Sean Clerget on the Ways and Means Committee staff will serve as points of contact.

Sincerely,

Handwritten signature of Kevin Brady in black ink, written over a horizontal line.

Kevin Brady  
Ranking Member  
House Committee on Ways and Means

Handwritten signature of Mike Kelly in black ink, written over a horizontal line.

Mike Kelly  
Ranking Member  
Ways and Means Subcommittee on Oversight