



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

SECRETARY OF THE TREASURY

April 10, 2019

The Honorable Richard E. Neal  
Chairman  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, DC 20515

Dear Chairman Neal:

I write in response to the Committee's April 3 letter to the Commissioner of Internal Revenue requesting private tax return information under 26 U.S.C. § 6103(f). The Committee requests the materials by April 10, but the Treasury Department will not be able to complete its review of your request by that date.<sup>1</sup>

We begin with an awareness of Congressional concerns already raised regarding this inquiry. In the last Congress, the Committee on Ways and Means issued a formal report concerning a House resolution of inquiry seeking information substantially similar to the information you request. The Committee determined that such a request would be an "abuse of authority" and "set a dangerous precedent by targeting a single individual's confidential tax returns and associated financial documents for disclosure" for political reasons.<sup>2</sup> The Committee recognized that section 6103(f) may not be used "for purposes of embarrassing or attacking political figures of another party."<sup>3</sup> Noting a similar concern in a recent floor speech, the Chairman of the Senate Finance Committee—who shares the same section 6103(f) authority as you—described the April 3 request as lacking the requisite "legitimate legislative purpose" and as "Nixonian to the core."<sup>4</sup>

You too have acknowledged the unprecedented nature of this request. As you stated in October 2018 with respect to this long-planned inquiry, "[t]his has never happened before, so you want to be very meticulous."<sup>5</sup> We share that caution, and we agree that this is not a routine section 6103(f) request. The Committee's request raises serious issues concerning the

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<sup>1</sup> Although the letter attempts to instruct the Commissioner to strictly limit access to the letter to "IRS personnel" only, the Committee promptly released the letter on Twitter and its website.

<sup>2</sup> H. Comm. on Ways & Means, H. Rept. No. 115-309, at 2, 3 (2017), <https://www.congress.gov/115/crpt/hrpt309/CRPT-115hrpt309.pdf>.

<sup>3</sup> *Id.* at 3.

<sup>4</sup> 165 Cong. Rec. S2258-02 (Apr. 4, 2019) (statement of Sen. Charles Grassley).

<sup>5</sup> R. Rubin, *Wall Street Journal* (Oct. 3, 2018) (quoting then-Ranking Member Neal), <https://www.wsj.com/articles/trumps-tax-returns-in-the-spotlight-if-democrats-capture-the-house-1538575880>.

constitutional scope of Congressional investigative authority, the legitimacy of the asserted legislative purpose, and the constitutional rights of American citizens. The legal implications of this request could affect protections for all Americans against politically-motivated disclosures of personal tax information, regardless of which party is in power. Given the seriousness of these issues, which bear no connection to ordinary tax administration, we have begun consultations with the Department of Justice to ensure that our response is fully consistent with the law and the Constitution. For the same reasons, I intend to supervise the Department's review of the Committee's request to ensure that taxpayer protections and applicable laws are scrupulously observed, consistent with my statutory responsibilities.<sup>6</sup>

The Department respects Congressional oversight, and we intend to review your request carefully.

Sincerely,



Steven T. Mnuchin

cc: The Honorable Kevin Brady, Ranking Member, Committee on Ways and Means

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<sup>6</sup> See 26 U.S.C. § 6103(f) (entrusting responsibility to "the Secretary"); *see also* 26 U.S.C. § 7801(a)(1) ("Except as otherwise expressly provided by law, the administration and enforcement of this title shall be performed by or under the supervision of the Secretary of the Treasury."); 31 U.S.C. § 321(c) ("Duties and powers of officers and employees of the Department are vested in the Secretary....").