

VIA FAX

February 5, 2018

IRS FOIA Request  
HQ FOIA, Stop 211  
PO Box 621506  
Atlanta, GA 30362-3006  
Fax: 877-807-9215

Dear FOIA Officer:

This letter constitutes a request under the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552, and is submitted on behalf of the Electronic Privacy Information Center (“EPIC”) to the Internal Revenue Service (“IRS”).

EPIC seeks the release of all accepted offers-in-compromise—as well as any tax return information “necessary to permit the inspection of [such] accepted offer[s]-in-compromise”<sup>1</sup>—relating to any past or present tax liability of President Donald J. Trump and the business entities he is associated with.<sup>2</sup> Public disclosure of such records is mandated by both 5 U.S.C. § 552(a) and 26 U.S.C. § 6103(k)(1).

### Documents Requested

EPIC seeks the following categories of records for all years, whether such records take the form of a Public Inspection File,<sup>3</sup> an AOIC Masterfile Screen transcript,<sup>4</sup> a TDS transcript,<sup>5</sup> a Form 656,<sup>6</sup> a Form 433,<sup>7</sup> a Form 7249,<sup>8</sup> or any other agency document:

- (1) All accepted offers-in-compromise relating to any past or present tax liability of Donald John Trump, the current President of the United States.
- (2) All other “return information . . . necessary to permit inspection of [the] accepted offer[s]-in-compromise”<sup>9</sup> described in Category 1 of this request. Records responsive to Category 2 include, but are not limited to, “income, excess profits, declared value

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<sup>1</sup> 26 U.S.C. § 6103(k)(1).

<sup>2</sup> *See, e.g., Trump: The Trump Organization*, <https://www.trump.com/> (last visited Jan. 31, 2018).

<sup>3</sup> I.R.M. 5.8.8.9.

<sup>4</sup> I.R.M. 5.8.8.9(3).

<sup>5</sup> *Id.*

<sup>6</sup> 26 C.F.R. § 601.203(b).

<sup>7</sup> *Id.*

<sup>8</sup> 26 C.F.R. § 601.702(d)(8); I.R.M. 5.8.8.9(2)–(3).

<sup>9</sup> 26 U.S.C. § 6103(k)(1).

excess profits, capital stock, and estate or gift tax returns for any taxable year,” as applicable.<sup>10</sup>

- (3) All accepted offers-in-compromise relating to any past or present tax liability of any entity identified in Appendix A of this request.
- (4) All other “return information . . . necessary to permit inspection of [the] accepted offer[s]-in-compromise”<sup>11</sup> described in Category 3 of this request. Records responsive to Category 4 include, but are not limited to, “income, excess profits, declared value excess profits, capital stock, and estate or gift tax returns for any taxable year,” as applicable.<sup>12</sup>

Per I.R.M. 5.8.8.9, such records may be located in the IRS area office “where [each described] taxpayer resides.” However, EPIC seeks **all** of the above records for **all** years regardless of where and in what form the IRS maintains them.

Copies of the requested records may be furnished to EPIC in electronic format, either by sending an email to FOIA@epic.org or mailing a disc to the address at the top of this letter.

### Background

If the Freedom of Information Act means anything, it means that the American public has the right to know whether records exist in a federal agency which reveal that the President of the United States has financial dealings with a foreign adversary.<sup>13</sup> Yet Donald J. Trump has consistently refused to disclose any personal tax records or the tax records of his businesses, leaving the American public “in the dark”<sup>14</sup> as to his financial entanglements with Russia.

President Trump’s failure to release his tax records is unprecedented and goes directly against the long-standing tradition of candidates for the U.S. presidency.<sup>15</sup> He was the first major party presidential candidate in 40 years not to make his returns available for public review.<sup>16</sup> Though he initially promised to release his tax information, President Trump withdrew this commitment after his election.<sup>17</sup>

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<sup>10</sup> Exec. Order No. 10,386, 17 Fed. Reg. 7,685 (Aug. 20, 1952) (“Inspection of Files Covering Compromise Settlements of Tax Liability”); *see also* I.R.M. 5.8.8.9(2) (citing Exec. Order No. 10,386).

<sup>11</sup> 26 U.S.C. § 6103(k)(1).

<sup>12</sup> Exec. Order No. 10,386; *see also* I.R.M. 5.8.8.9(2) (citing Exec. Order No. 10,386).

<sup>13</sup> *Cf. Stanley v. Georgia*, 394 U.S. 557, 565 (1969) (“If the First Amendment means anything, it means that a State has no business telling a man, sitting alone in his own house, what books he may read or what films he may watch.”).

<sup>14</sup> *EPIC v. IRS*, 261 F. Supp. 3d 1, 3, 2 (D.D.C. 2017) (“Like many Americans, Plaintiff Electronic Privacy Information Center wants to see President Donald J. Trump’s personal income-tax returns.”).

<sup>15</sup> Julie Hirschfeld Davis, *Trump Won’t Release His Tax Returns, a Top Aide Says*, N.Y. Times (Jan. 22, 2017), <https://www.nytimes.com/2017/01/22/us/politics/donald-trump-tax-returns.html>.

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

The contents of the President's tax records are of exceptional interest to Americans, who favor their disclosure by a wide margin.<sup>18</sup> More than 1 million people signed a petition urging the federal government to “[i]mmediately release Donald Trump's full tax returns, with all information needed to verify emoluments clause compliance.”<sup>19</sup> According to a ABCNews poll, three-quarters of Americans say the President should release his returns.<sup>20</sup> Still, the White House has refused to make these records available.

The importance of public access to President Trump's tax records has only grown over the past year. Since at least May 2017, President Trump, the President's campaign, and many of the President's closest associates have been under federal investigation for allegedly coordinating with the Russian government to interfere in the 2016 U.S. presidential election.<sup>21</sup> That investigation has produced indictments of two close Trump associates for money laundering and other offenses, while two more associates—including former National Security Advisor Michael Flynn—have pled guilty to making false statements.<sup>22</sup>

Meanwhile, President Trump has issued provably false denials about his financial entanglements with Russia. The President actually stated:

For the record, I have ZERO investments in Russia.<sup>23</sup>

Russia has never tried to use leverage over me. I HAVE NOTHING TO DO WITH RUSSIA—NO DEALS, NO LOANS, NO NOTHING!<sup>24</sup>

However, his own law firm has described numerous financial relationships between the President and Russian organizations.<sup>25</sup> The public urgently requires as much information about President Trump's finances as the IRS can lawfully release.

The IRS, in response to a previous FOIA request and lawsuit brought by EPIC,<sup>26</sup> has sought to evade its responsibility to release President Trump's tax returns pursuant to 26 U.S.C.

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<sup>18</sup> *CNN Poll: 73% Think Trump Should Release Tax Returns*, CNN (Dec. 20, 2017) (finding that 73% Americans think President Trump should “release his tax returns for public review”), available at <https://youtu.be/02694Tusp3g?t=18m38s>; accord *CNN December 2017* at 7, CNN (Dec. 19, 2017), available at <http://cdn.cnn.com/cnn/2017/images/12/18/rel12a.-.trump.and.taxes.pdf>.

<sup>19</sup> A.D., *Immediately release Donald Trump's full tax returns, with all information needed to verify emoluments clause compliance.*, We the People (Jan. 20, 2017), <https://petitions.whitehouse.gov/petition/immediately-release-donald-trumps-full-tax-returns-all-information-needed-verify-emoluments-clause-compliance>.

<sup>20</sup> Gary Langer, *Public Splits on Trump's Ethics Compliance; Three-Quarters Want Tax Returns Released (POLL)*, ABC News (Jan. 16, 2017), <http://abcnews.go.com/Politics/public-splits-trumps-ethics-compliance-quarters-tax-returns/story?id=44811545>.

<sup>21</sup> See, e.g., Rod J. Rosenstein, *Order No. 3915-2017: Appointment of Special Counsel to Investigate Russian Interference with the 2016 Presidential Election and Related Matters* (May 17, 2017), available at <https://www.justice.gov/opa/press-release/file/967231/download>.

<sup>22</sup> *Special Counsel's Office*, The United States Department of Justice (Dec. 1, 2017), <https://www.justice.gov/sco>.

<sup>23</sup> *EPIC*, 261 F. Supp. 3d at 4 (quoting @realDonaldTrump, Twitter (July 26, 2016, 3:50 PM)).

<sup>24</sup> *Id.* (quoting @realDonaldTrump, Twitter (Jan. 11, 2017, 4:31 AM)).

<sup>25</sup> Letter from Sheri A. Dillon & William F. Nelson, Tax Partners, Morgan Lewis & Bockius LLP, to President Donald J. Trump (Mar. 8, 2017) (letter from President Trump's attorneys detailing the President's numerous Russian sources of income).

<sup>26</sup> *EPIC v. IRS (Donald Trump's Tax Records)*, EPIC.org (2018), <https://epic.org/foia/irs/trump-taxes/>.

§ 6103(k)(3).<sup>27</sup> That case is now before the United States Court of Appeals for the D.C. Circuit.<sup>28</sup> Fortunately, § 6103(k)(3) is not the full extent of the IRS’s disclosure obligations. Under 26 U.S.C. § 6103(k)(1), the IRS is unequivocally required to make certain of President Trump’s tax records available in response to this FOIA request.<sup>29</sup>

### EPIC’s Right to the Requested Records

EPIC has a legal right to release of the requested records because their disclosure is mandated by the Internal Revenue Code and the FOIA. Although most tax returns and return information “shall be confidential,”<sup>30</sup> 26 U.S.C. § 6103(k)(1) requires the disclosure of accepted offers-in-compromise and certain related return information:

#### **(1) Disclosure of accepted offers-in-compromise**

Return information shall be disclosed to members of the general public to the extent necessary to permit inspection of any accepted offer-in-compromise under section 7122 relating to the liability for a tax imposed by this title.<sup>31</sup>

Section 6103(k)(1) is one of several provisions in the Tax Reform Act of 1976 reflecting Congress’s judgment that certain “returns or return information should be public as a matter of policy, or that the reasons for the limited disclosures involved outweighed any possible invasion of the taxpayer’s privacy which might result from the disclosure.”<sup>32</sup> As one tax official wrote of § 6103(k)(1): “Presumably, the public policy behind the federal exemption from confidentiality of return information is a Congressional belief that the compromise of tax liabilities is affected with significant public interest, to the extent that all taxpayers are affected by such a compromise.”<sup>33</sup>

EPIC has requested records that fit squarely within § 6103(k)(1)’s disclosure mandate. EPIC seeks only “accepted offers-in-compromise” and “return information . . . necessary to permit inspection” of those offers-in-compromise.<sup>34</sup> Because such records are not “exempt[ed] from disclosure” by § 6103 or any other statute<sup>35</sup>—indeed, their disclosure is **mandatory**—they must be released to EPIC pursuant to 5 U.S.C. § 552(a)(3)(A).<sup>36</sup>

Notably, Congress’s 1976 enactment of § 6103(k)(1) postdates both the Freedom of Information Act Amendments of 1974<sup>37</sup> and the Privacy Act of 1974.<sup>38</sup> Thus even if the FOIA or

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<sup>27</sup> *EPIC*, 261 F. Supp. 3d 1.

<sup>28</sup> *EPIC v. IRS*, No. 17-5225 (D.C. Cir. appeal docketed Oct. 4, 2017).

<sup>29</sup> 5 U.S.C. § 552; 26 U.S.C. § 6103(k)(3).

<sup>30</sup> 26 U.S.C. § 6103(a).

<sup>31</sup> 26 U.S.C. § 6103(k)(1).

<sup>32</sup> S. Rep. No. 94-938, at 340 (1976).

<sup>33</sup> Larry Mednick, OIP Opinion Letter No. 89-3, 1989 WL 406076, at \*6 (Nov. 3, 1989).

<sup>34</sup> 26 U.S.C. § 6103(k)(1).

<sup>35</sup> 5 U.S.C. § 552(b)(3).

<sup>36</sup> *See also* Treas. Reg. § 601.702(c)(5)(ii) (“The IRS shall make a reasonable effort to comply fully with all requests for access to records subject only to any applicable exemption set forth in 5 U.S.C. 552(b) or any exclusion described in 5 U.S.C. 552(c).”).

<sup>37</sup> Pub. L. No. 93-502, 88 Stat. 1561 (1974).

<sup>38</sup> Pub. L. No. 93-579, 88 Stat. 1896 (1974).

the Privacy Act purported to limit the release of the requested records—which neither statute does—§ 6103(k)(1)’s disclosure requirement would supersede such a limitation.<sup>39</sup>

As the IRS states in its own regulations,<sup>40</sup> public disclosure of accepted offers-in-compromise and related return information is further required by Executive Order 10,386. That order mandates that “income, excess profits, declared value excess profits, capital stock, estate or gift tax returns for any taxable year shall be open to inspection to the extent necessary to permit the inspection of any accepted offer in compromise . . . .”<sup>41</sup>

EPIC is aware that—entirely separate from the IRS’s FOIA disclosure obligations—26 C.F.R. § 601.702(d)(8) and I.R.M. 5.8.8.9 require IRS Area Offices to retain physical copies of offer-in-compromise records for one year in order to permit in-person inspection by the public. To be clear: these provisions do not in any way limit the scope of EPIC’s request or relieve the IRS of its independent obligation to release responsive records pursuant to the FOIA.

First, EPIC is seeking **all** responsive agency records, regardless of where and in what form the IRS maintains them. The IRS may not narrow its search to solely those records maintained by Area Offices for in-person inspection. Second, FOIA compels the IRS to make copies of responsive documents “promptly available to” EPIC “in any form or format requested” (here, by electronic copy).<sup>42</sup> The IRS may not lawfully require EPIC to visit Area Offices in order to obtain any of the requested records.<sup>43</sup>

The D.C. Circuit has stated this point plainly, holding that tax records and information must be released pursuant to a FOIA request unless the IRS can validly assert a § 6103 or other exemption:

These two statutes [§ 6103 and FOIA] seem to us entirely harmonious; indeed, they seem to us quite literally made for each other: Section 6103 prohibits the disclosure of certain IRS information (with exceptions for many recipients); and FOIA, which requires all agencies, including the IRS, to provide nonexempt information to the public, establishes the procedures the IRS must follow in asserting the § 6103 (or any other) exemption.<sup>44</sup>

There is no FOIA exemption applicable to the requested records—only a disclosure mandate. The IRS must process EPIC’s FOIA request and release copies of responsive records to EPIC.

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<sup>39</sup> *EC Term of Years Tr. v. United States*, 550 U.S. 429, 435 (2007) (quoting *Posadas v. National City Bank*, 296 U.S. 497, 503 (1936)) (“[W]here provisions in the two acts are in irreconcilable conflict, the later act to the extent of the conflict constitutes an implied repeal of the earlier one.”).

<sup>40</sup> I.R.M. 5.8.8.9(2)(a)–(b).

<sup>41</sup> Exec. Order No. 10,386, 17 Fed. Reg. 7,685 (Aug. 20, 1952) (“Inspection of Files Covering Compromise Settlements of Tax Liability”). Although Executive Order 10,386 predates the passage of the Tax Reform Act of 1976, it remains in force, as the Tax Reform Act “did not in any way change” existing law that already required accepted offers-in-compromise be open to the public. H.R. Rep. No. 94-658, at 316 (1975).

<sup>42</sup> 5 U.S.C. § 555(a)(3).

<sup>43</sup> See *Church of Scientology of California v. IRS*, 792 F.2d 146, 149 (D.C. Cir. 1986) (contrasting 26 U.S.C. § 6103, a section which is “literally made for” FOIA, with 26 U.S.C. § 6110, a section that establishes separate procedures and time limits for making IRS written determinations “open to public inspection”).

<sup>44</sup> *Id.*

Additionally, EPIC reminds the IRS of Treasury Regulation § 601.702(c)(14), which strictly prohibits the agency from destroying any record that EPIC has requested: “Under no circumstances shall records be destroyed while they are the subject of a pending request, appeal, or lawsuit under 5 U.S.C. 552.” To the extent that the disposal schedule set forth in I.R.M. 5.8.8.9(5) might result in the destruction of a document that EPIC has requested, disposal of that record is forbidden during the pendency of this request and any subsequent lawsuit or appeal.

Finally, EPIC’s FOIA request does not fall under Treasury Regulation § 601.702(c)(4)(i)(e) or Treasury Regulation § 601.702(c)(5)(iii), which together require proof of taxpayer consent for some requests of tax records. Disclosure of the records EPIC has requested is clearly not “limited by statute or regulations”;<sup>45</sup> to the contrary, disclosure is mandated by § 6103(k)(1).

Thus, IRS regulations require no proof of consent and pose no bar to the processing of EPIC’s request or to the release of the records described.

### Request for Expedited Processing

EPIC is entitled to expedited processing under the FOIA.<sup>46</sup> Specifically, expedited processing is justified because this request involves an “urgency to inform the public concerning actual or alleged Federal government activity . . . made by a person primarily engaged in disseminating information.”<sup>47</sup>

First, there is an “urgency to inform the public concerning actual or alleged Federal government activity.”<sup>48</sup> President Trump’s accepted offers-in-compromise and related return information—as well as those of the entities he oversees—are of enormous public interest. They attest to the President’s compliance with the Internal Revenue Code and the Emoluments Clause of the U.S. Constitution, his potential conflicts of interest, and his dealings with foreign governments and businesses. Such records would offer the public significant context to understand a vast array of foreign and economic policy decisions that President Trump has made since entering office. Moreover, they would shed light on the IRS’s decision(s) to settle tax liabilities with now-President Trump and would allow the public to assess the agency’s judgment in doing so.

Further, these records “pertain to a matter of current exigency” well beyond “the public’s right to know about government activity generally.”<sup>49</sup> It is difficult to imagine a more acute public need for information. As noted, the President and his closest associates are under federal investigation for allegedly coordinating with the Russian government to interfere in the 2016 U.S. presidential election.<sup>50</sup> Yet President Trump has continued to make demonstrably false

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<sup>45</sup> Treas. Reg. § 601.702(c)(4)(i)(e).

<sup>46</sup> 5 U.S.C. § 552(a)(6)(E)(v)(II).

<sup>47</sup> 26 C.F.R. § 601.702(c)(6)(i)(B).

<sup>48</sup> *Id.*

<sup>49</sup> *Id.*

<sup>50</sup> See, e.g., Rod J. Rosenstein, *Order No. 3915-2017: Appointment of Special Counsel to Investigate Russian Interference with the 2016 Presidential Election and Related Matters* (May 17, 2017), available at <https://www.justice.gov/opa/press-release/file/967231/download>.

statements about his financial entanglements with Russia.<sup>51</sup> Release of the requested records is urgently needed to inform the public about the President’s culpability in the matter. The public also has an immediate need to know the sitting President’s record of satisfying—or failing to satisfy—his full tax liabilities.

Second, EPIC is an organization “primarily engaged in disseminating information.”<sup>52</sup> As the court explained in *EPIC v. Department of Defense*, “EPIC satisfies the definition of ‘representative of the news media.’”<sup>53</sup>

In submitting this detailed statement in support of expedited processing, I certify that this explanation is true and correct to the best of my knowledge and belief.<sup>54</sup>

### Request for ‘News Media’ Fee Status and Fee Waiver

EPIC, which is “organized and operated to publish . . . information about current events or of current interest to the public,”<sup>55</sup> is a “representative of the news media” for fee classification purposes.<sup>56</sup> Based on EPIC’s status as a “news media” requester, EPIC is entitled to receive the requested records with only duplication fees assessed.<sup>57</sup>

Any duplication fees should also be waived as (1) the records “are likely to contribute to the general public’s understanding of the agency’s operations” and do not consist of “information . . . already available to the general public”; and (2) disclosure “is not primarily in the commercial interest of the requester.”<sup>58</sup>

First, “the releasable records are likely to contribute to the general public’s understanding of the agency’s operations or activities.”<sup>59</sup> As noted, President Trump’s accepted offers-in-compromise and related return information—as well as those of the entities he oversees—would be enormously informative to the public. Such records would shed light on the IRS’s decision(s) to settle tax liabilities with the now-sitting President and would allow the public to assess the agency’s judgment in doing so.

Further, the requested records will contribute “*significan[tly]* . . . to the general public’s understanding” of President Trump’s financial entanglements and the IRS’s interactions with the President in his role as a taxpayer.<sup>60</sup> There is very little information available to the public about the IRS’s transactions with President Trump or about the President’s past and present tax

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<sup>51</sup> *E.g.*, *EPIC v. IRS*, 261 F. Supp. 3d 1, 4 (D.D.C. 2017) (quoting @realDonaldTrump, Twitter (Jan. 11, 2017, 4:31 AM)) (“Russia has never tried to use leverage over me. I HAVE NOTHING TO DO WITH RUSSIA—NO DEALS, NO LOANS, NO NOTHING!”).

<sup>52</sup> 26 C.F.R. § 601.702(c)(6)(i)(B).

<sup>53</sup> *EPIC v. Dep’t of Def.*, 241 F. Supp. 2d 5, 15 (D.D.C. 2003).

<sup>54</sup> 26 C.F.R. § 601.702(c)(6)(ii).

<sup>55</sup> 26 C.F.R. § 601.702(f)(3)(ii)(B).

<sup>56</sup> *EPIC*, 241 F. Supp. 2d at 15.

<sup>57</sup> 5 U.S.C. § 552(a)(4)(A)(ii)(II). EPIC wishes “to have [copies of the requested records] made and furnished without first inspecting them.” § 601.702(c)(4)(i)(G).

<sup>58</sup> 26 C.F.R. § 601.702(f)(2)(i).

<sup>59</sup> 26 C.F.R. § 601.702(f)(2)(i)(C).

<sup>60</sup> 26 C.F.R. § 601.702(f)(2)(i)(D) (emphasis added).

liabilities. By publishing the requested records on the EPIC website,<sup>61</sup> EPIC will add substantially to the store of public knowledge about the IRS and the chief executive who oversees the agency.

Second, as to the “existence and magnitude of the requester's commercial interest . . . being furthered by the releasable records,” EPIC has no commercial interest in the requested records.<sup>62</sup> EPIC is a registered non-profit organization committed to privacy, open government, and civil liberties.<sup>63</sup>

For these reasons, a fee waiver should be granted.

### Conclusion

As provided in 5 U.S.C. § 552(a)(6)(A)(i), I will anticipate your determination on our request within twenty working days.

For questions regarding this request I can be contacted at 202-483-1140 x120 or [davisson@epic.org](mailto:davisson@epic.org), cc: [FOIA@epic.org](mailto:FOIA@epic.org).

Respectfully submitted,



John Davisson  
EPIC Counsel<sup>64</sup>



Enid Zhou  
EPIC Open Government Fellow

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<sup>61</sup> EPIC.org (2018), <https://epic.org/>.

<sup>62</sup> 5 U.S.C. § 552(a)(4)(A)(iii).

<sup>63</sup> *About EPIC*, EPIC.org (2017), <http://epic.org/epic/about.html>.

<sup>64</sup> Member of New York bar; serving as Counsel under D.C. Ct. App. R. 49(c)(8) while application to District of Columbia bar is pending.



**Appendix A: Entities Covered by Category 3 of EPIC’s FOIA Request**<sup>65</sup>

Below is a list of entities covered by Category 3 of EPIC’s FOIA request. Each entity is identified by a name, any known aliases, and—where available—an Employer Identification Number (EIN) and likely business address(es). Should there be a mismatch between a listed entity and EIN, EPIC seeks records concerning **both** the named entity **and** the EIN.

<b>Entity and Known Aliases</b>	<b>EIN</b>	<b>Likely Address(es)</b>
Eric J. Trump Foundation Inc. (aka Eric Trump Foundation)	20-8669454	3000 Marcus Ave New Hyde Park, NY 11042
Eric Trump Wine Manufacturing LLC	14-5203902	100 Grand Cru Dr. Charlottesville, VA 22902
Florida Properties Management LC DBA Trump Florida Properties	65-1159804	1100 S Ocean Blvd Palm Beach, FL 33480
Fred C. Trump Foundation	11-6015006	200 Garden City Plz Garden City, NY 11530
International Resorts Management LLC (dba Trump International Beach Resorts)	33-1189851	18101 Collins Ave Sunny Isles Beach, FL 33160
Michigan Trump Tower LLC	20-2074142	2600 Is Blvd Apt 2205 Aventura, FL 33160  3120 NE 55th St Apt 2205 Fort Lauderdale, FL 33308
Residences at Ocean Grande Inc. (dba Trump Palace)	20-3036288	18101 Collins Ave Sunny Isles Beach, FL 33160
Reyes & Trump Corp.	46-0506883	17150 Collins Ave Sunny Isles Beach, FL 33160
Sentient Jets LLC (Now/Known/As Trump Jets LLC)		
T International Realty LLC (dba Trump International Realty; Trump International Realty Jupiter; Trump International Realty Miami; Trump International Realty Palm Beach)	90-0883344	725 5th Ave New York, NY 10022
The Donald J. Trump Company LLC		
The Donald J. Trump Foundation, Inc.	13-3404773	
The Donald J. Trump Golf Club	65-0712875	1100 S Ocean Blvd Palm Beach, FL 33480

<sup>65</sup> Names of the above entities obtained from multiple sources, including in particular David Yanofsky, *A list of everything Donald Trump runs that has his name on it*, Quartz (July 22, 2015), <https://qz.com/461688/a-list-of-everything-donald-trump-runs-that-has-his-name-on-it/>. EINs and addresses obtained through public records searches.

The Donald J. Trump grantor Trust (DJT is the Trustee Successor, Trustee is Donald J. Trump, Jr.)		
The Donald J. Trump Revocable Trust		
The Trump Corporation	13-3038887	725 5th Ave Bsmt A New York, NY 10022
The Trump Entrepreneurship Initiative LLC (fka Trump University CA LLC)	32-0421339	3124 NW 16th Ter Ste B Pompano Beach, FL 33064  11809 Mira Mesa Dr. Austin, TX 78732  119 Private Road 7163 Wills Point, TX 75169  2131 County Road 23 Friona, TX 79035  2600 Lk Austin Blvd Apt 19205 Austin, TX 78703  1021 Main St Ste 1150 Houston, TX 77002  3146 Fellswood Ln Port Neches, TX 77651
The Trump Equitable Fifth Avenue Company		
The Trump Follies LLC		
The Trump Follies Member Inc.		
The Trump Marks Real Estate Corp		
The Trump Organization, Inc.		
Tops at Trump III Inc.	13-3038887	2915 W 5th St Brooklyn, NY 11224
Trump 106 CPS LLC		
Trump 3604 LLC	20-3749893	9077 Boca Gardens Cir S Boca Raton, FL 33496
Trump 55 Wall Corp		
Trump 767 Management LLC		
Trump 845 LP LLC		
Trump 845 UN GP LLC		
Trump 846 UN MGR Corp		

Trump 846 UN MGR LLC fka 845 UN LLC		
Trump AC Casino Marks LLC		
Trump AC Casino Marks Member Corp		
Trump Acquisition Corp.		
Trump Acquisition, LLC		
Trump Aircraft Parts & Service Corp.	65-0658527	10920 SW 134th Ct Miami, FL 33186
Trump Beverage Distributors Inc.	11-2605732	225 Lafayette St New York, NY 10012
Trump Books LLC		
Trump Books Manager Corp		
Trump Brazil LLC		
Trump Briarcliff Manor Development LLC formerly Briar Hall Development LLC		
Trump Canadian Services Inc		
Trump Canouan Estate LLC		
Trump Canouan Estate Member Corp		
Trump Capital Accumulation Plan Trust	04-3831395	82 Devonshire St Boston, MA 02109
Trump Capital Corp.	20-2792096	1825 Madera Cir Corona, CA 92879
Trump Caribbean LLC	11-3628838	1100 S Ocean Blvd Palm Beach, FL 33480
Trump Carousel LLC		
Trump Carousel Member Corp		
Trump Casino Services LLC (aka Trump Hotel Casino & Resorts; Trump Hotel and Casino Resorts)	22-3446804	1000 Boardwalk Atlantic City, NJ 08401
Trump Castle Management Corp		
Trump Central Park West Corp		
Trump Charitable Remainder Unitrust	26-0883823	401 N Wabash Ave Chicago, IL 60611
Trump Chicago Commercial Manager LLC		
Trump Chicago Commercial Member Corp		
Trump Chicago Development LLC		
Trump Chicago Hotel Manager LLC		
Trump Chicago Hotel Member Corp		

Trump Chicago Managing Member LLC		
Trump Chicago Member LLC		
Trump Chicago Residential Manager LLC		
Trump Chicago Residential Member Corp		
Trump Chicago Retail LLC		
Trump Chicago Retail Manager LLC		
Trump Chicago Retail Member Corp		
Trump Classic Cars LLC		
Trump Classic Cars Member Corp		
Trump Commercial Chicago LLC	26-0883823	401 N Wabash Ave Chicago, IL 60611
Trump Constructors Inc.	59-2929073	PO Box 712 San Mateo, FL 32187
Trump Cozumel Corp		
Trump Cozumel LLC		
Trump CPS Corp		
Trump CPS LLC		
Trump Delmonico LLC		
Trump Development Services LLC		
Trump Development Services Member Corp.		
Trump Drinks Israel Holdings LLC		
Trump Drinks Israel Holdings Member Corp		
Trump Drinks Israel LLC		
Trump Drinks Israel Member Corp		
Trump Education ULC		
Trump Empire State, Inc.		
Trump Endeavor 12 LLC (aka Trump Endeavor 12 LLC dba Trump Doral; Trump Endeavor 12 LLC dba Trump Doral Golf Club and Resort Miami; Trump Endeavor 12 LLC dba Trump National Doral)	30-0701742	C725 5th Ave New York, NY 10022  725 5th Ave New York, NY 10022
Trump Endeavor 12 Manager Corp		
Trump Enterprises Inc.	65-0198394	4599 S University Dr. Davie, FL 33328
Trump Enterprises LLC	35-1988339	1426 State Rd 13 Pierceton, IN 48580

Trump Equipment Co. Inc.	74-2669432	PO Box 417 Pierceton, IN 46562
Trump Equipment Company	17-4266943	PO Box 201055 San Antonio, TX 78220
Trump EU Marks Member Corp		
Trump EU Marks Member LLC		
Trump Family Trust	46-5718872	
Trump Ferry Point LLC		
Trump Ferry Point Member Corp		
Trump Financial Group Corp.	65-0810407	343 Almeria Ave Coral Gables, FL 33134
Trump Florida Management LLC	20-3002497	1100 S Ocean Blvd Palm Beach, FL 33480
Trump Florida Manager Corp.		
Trump Fort Lee LLC		
Trump Fort Lee Member Corp		
Trump Foundation	13-3054537	200 W 57th St New York, NY 10019
Trump Gallery Inc.	65-0217142	1820 E Hallandale Beach Blvd Hallandale Beach, FL 33009
Trump Golf Acquisition LLC		
Trump Golf Coco Beach LLC		
Trump Golf Coco Beach Member Corp		
Trump Golf Management LLC		
Trump Grande 1404 Corp.	20-1197471	10621 N Kendall Dr. Ste 120 Miami, FL 33176
Trump Group Green Foundation	82-0543190	4000 W Is Blvd PH 2 Aventura, FL 33160  4100 Island Blvd Williams Is North Miami Beach, FL 33160
Trump Group Inc.	36-4390439	2130 N River Rd Des Plaines, IL 60018
Trump Group Ltd.	13-3136678	9 W 57th St New York, NY 10019
Trump Holdings Ltd.	22-3407016	4000 W Island Blvd PH 2 Aventura, FL 33160
Trump Home Marks		
Trump Home Marks Member Corp		

Trump Hotel & Casino (aka Trump Indiana Inc.; Trump Indiana)	22-3216299	1 Buffington Hbr Dr. Gary, IN 46406  6012 Industrial Hwy Gary, IN 46406
Trump Hotels & Casino Resorts (aka Trump Entertainment Resorts Holdings LP)	13-3818407	1000 Boardwalk Atlantic City, NJ 08401  170 Great Nck Rd Great Neck, NY 11021
Trump I 1007 LLC	20-4523643	14 Peachtree Ln Manalapan, NJ 07726
Trump I 1902 LLC	20-4523524	14 Peachtree Ln Manalapan, NJ 07726
Trump Ice Inc		
Trump Ice LLC		
Trump Identity LLC		
Trump Identity Member Corp		
Trump III 1006 LLC	98-0473053	300 Sevilla Ave Ste 201 Coral Gables, FL 33134
Trump Indiana Foundation Ltd	35-1989786	6012 Industrial Hwy Gary, IN 46406
Trump Insurance Company	14-187683	6206 54th Ave N St Petersburg, FL 33709
Trump International Development LLC		
Trump International Development Member Corp		
Trump International Golf Club II LC	01-0676102	1100 S Ocean Blvd Palm Beach, FL 33480
Trump International Golf Club Inc.	65-0711659	1100 S Ocean Blvd Palm Beach, FL 33480
Trump International Golf Club LC	65-0750446	1100 S Ocean Blvd Palm Beach, FL 33480
Trump International Golf Club Scotland Limited		
Trump International Holdings LLC	51-0521523	10920 SW 134th Ct Miami, FL 33186
Trump International Hotel & Tower Las Vegas Unit Owners Association		
Trump International Hotel and Tower (aka Trump International Hotel and Tower Condominium)	06-1479659	1 Central Park W New York, NY 10023

Trump International Hotel and Tower (aka Trump International Hotel and Tower Condominium)	13-3900206	1 Central Park W New York, NY 10023
Trump International Hotel Hawaii LLC		
Trump International Hotels Management LLC (dba Trump Hotels)	20-5075337	c/o 725 5th Ave New York, NY 10022
Trump International Inc.	65-1044094	13605 SW 149th Ave Unit 3 Miami, FL 33196  7035 SW 47th St Ste H Miami, FL 33155
Trump International Management Corp		
Trump International Sales & Contracts Corporation	20-1022340	13605 SW 149th Ave Unit 3 Miami, FL 33196
Trump International Waikiki (aka Irongate Azrep BW LLC)	20-3282548	223 Saratoga Rd Honolulu, HI 96815
Trump Investments Inc.	59-3630290	424 Morning Glory Ln N Jacksonville, FL 32259
Trump Kelowna LLC		
Trump Kelowna Member Corp.		
Trump Korean Projects LLC		
Trump Las Olas LLC	20-3002601	1100 S Ocean Blvd Palm Beach, FL 33480
Trump Las Olas Member Corp	20-3002512	1100 S Ocean Blvd Palm Beach, FL 33480
Trump Las Vegas Corp.		
Trump Las Vegas Development LLC		
Trump Las Vegas Managing Member II LLC		
Trump Las Vegas Managing Member LLC		
Trump Las Vegas Marketing and Sales LLC		
Trump Las Vegas Member II LLC		
Trump Las Vegas Member LLC		
Trump Las Vegas Sales & Marketing Inc.		
Trump Lauderdale Development 2 LLC	20-1618253	1100 S Ocean Blvd Palm Beach, FL 33480
Trump Lauderdale Development LLC	20-0317095	1100 S Ocean Blvd Palm Beach, FL 33480

Trump Lender Services Inc.	22-3651685	1307 Stump Rd North Wales, PA 19454
Trump Lender Services Inc. 401(k) Profit Sharing Plan	23-3006578	1307 Stump Rd North Wales, PA 19454
Trump Machine Works Corp.	32-0283737	211 Cedar Branch Dr. League City, TX 77573  5554 E Osr Bryan, TX 77808  777 Custer Rd Apt 21 # 3 Richardson, TX 75080  7105 Spindle Dr. Houston, TX 77086
Trump Management Inc		
Trump Marketing LLC		
Trump Marks Asia Corp		
Trump Marks Asia LLC		
Trump Marks Atlanta LLC		
Trump Marks Atlanta Member Corp		
Trump Marks Baja Corp		
Trump Marks Baja LLC		
Trump Marks Batumi LLC		
Trump Marks Batumi Member Corp		
Trump Marks Beverages Corp		
Trump Marks Canouan Corp		
Trump Marks Canouan LLC		
Trump Marks Chicago LLC		
Trump Marks Chicago Member Corp		
Trump Marks Cozumel Corp		
Trump Marks Cozumel LLC		
Trump Marks Dubai Corp		
Trump Marks Dubai LLC		
Trump Marks Egypt Corp		
Trump Marks Egypt LLC		
Trump Marks Fine Foods LLC		
Trump Marks Fine Foods Member Corp		
Trump Marks Ft. Lauderdale LLC		
Trump Marks Ft. Lauderdale Member Corp		
Trump Marks Golf Swing LLC		



Trump Marks Golf Swing Member Corp		
Trump Marks GP Corp		
Trump Marks Holding LP (FKA Trump Marks LP)		
Trump Marks Hollywood Corp		
Trump Marks Hollywood LLC		
Trump Marks Istanbul II Corp.		
Trump Marks Istanbul II LLC		
Trump Marks Jersey City Corp.		
Trump Marks Jersey City LLC		
Trump Marks Las Vegas Corp		
Trump Marks Las Vegas LLC		
Trump Marks LLC		
Trump Marks LLC		
Trump Marks Magazine Corp		
Trump Marks Magazine LLC		
Trump Marks Mattress LLC		
Trump Marks Mattress Member Corp.		
Trump Marks Menswear LLC		
Trump Marks Menswear Member Corp		
Trump Marks Mortoaoc Corp.		
Trump Marks Mtg LLC		
Trump Marks Mumbai LLC		
Trump Marks Mumbai Member Corp		
Trump Marks New Orleans Corp		
Trump Marks New Orleans LLC		
Trump Marks New Rochelle Corp.		
Trump Marks New Rochelle LLC		
Trump Marks Palm Beach Corp		
Trump Marks Palm Beach LLC		
Trump Marks Panama Corp		
Trump Marks Panama LLC		
Trump Marks Philippine s Corp		
Trump Marks Philadelphia Corp		
Trump Marks PhiladelPhia LLC		
Trump Marks Philippines LLC		
Trump Marks Products LLC		
Trump Marks Products Member Corp		
Trump Marks Puerto Rico I LLC		

Trump Marks Puerto Rico I Member Corp		
Trump Marks Puerto Rico II LLC		
Trump Marks Puerto Rico II Member Corp		
Trump Marks Punta del Este LLC		
Trump Marks Punta del Este Manager Corp		
Trump Marks Real Estate LLC		
Trump Marks SOHO License Corp		
Trump Marks SOHO LLC		
Trump Marks South Africa LLC		
Trump Marks South Africa Member Corp		
Trump Marks Stamford Corp		
Trump Marks Stamford LLC		
Trump Marks Sunny Isles I LLC		
Trump Marks Sunny Isles I Member Corp.		
Trump Marks Sunny Isles II LLC		
Trump Marks Sunny Isles II Member Corp.		
Trump Marks Tampa Corp		
Trump Marks Tampa LLC		
Trump Marks Toronto Corp		
Trump Marks Toronto LLC		
Trump Marks Toronto LP (formally Trump Toronto Management LP)		
Trump Marks Waikiki Corp		
Trump Marks Waikiki LLC		
Trump Marks Westchester Corp.		
Trump Marks Westchester LLC		
Trump Marks White Plains Corp		
Trump Marks White Plains Corp		
Trump Marks White Plains LLC		
Trump Memorials Inc.	47-0819326	1600 W O St Lincoln, NE 68528  1600 W O St #2136 Lincoln, NE 68528
Trump Miami Resort Management LLC		

Trump Miami Resort Management Member Corp		
Trump Miami Resorts Management	80-0799239	4400 NW 87th Ave Miami, FL 33178
Trump Mortgage LLC	13-8371917	265 Sunrise Hwy Ste 1 Rockville Ctr, NY 11570  PO Box 161 Hitchcock, TX 77563
Trump Mortgage LLC	36-3719170	40 Wall St Fl 25 New York, NY 10005
Trump Mortgage LLC	38-3719170	40 Wall St Fl 25 New York, NY 10005
Trump National Golf Club (a/k/a Trump National Golf Club LA)	13-4137259	1 Ocean Trl Rancho Palos Verdes, CA 90275
Trump National Golf Club Colts Neck LLC		
Trump National Golf Club Colts Neck Member Corp		
Trump National Golf Club LLC		
Trump National Golf Club Member Corp		
Trump National Golf Club Washington DC LLC		
Trump National Golf Club Washington DC Member Corp		
Trump Ocean Manager Inc.		
Trump Ocean Managing Member LLC		
Trump Office Center LLC	20-3210650	525 S Flagler Dr. Ste 200 West Palm Beach, FL
Trump Old Post Office LLC		
Trump On the Ocean LLC		
Trump Organization LLC		
Trump Pageants, Inc.	13-3914785	725 5th Ave Fl 26 New York, NY 10022
Trump Palace Condominium		
Trump Palace/Parc LLC		
Trump Palm Beaches Corporation	58-1701486	525 S Flagler Dr. West Palm Bch, FL 33401
Trump Panama Condominium Management LLC		

Trump Panama Condominium Member Corp		
Trump Panama Hotel Management LLC		
Trump Panama Hotel Management Member Corp LLC		
Trump Parc East Condominium		
Trump Park Avenue Acquisition LLC		
Trump Park Avenue LLC		
Trump Payroll		
Trump Payroll Chicago LLC		
Trump Payroll Corp. (a/k/a Trump Payroll Corp. Health Benefits Plan)	13-3494471	725 5th Ave Fl 26 New York, NY 10022
Trump Phoenix Development LLC		
Trump Plaza Associates	22-2449800	Mississippi Ave & Boardwalk Atlantic City, NJ 08401
Trump Plaza Associates	22-3241643	Mississippi Ave at The Boardwalk Atlantic City, NJ 08401
Trump Plaza LLC		
Trump Plaza Member Inc. fka Trump Plaza Corp.		
Trump Plaza of the Palm Beach Condominium (a/k/a Trump Plaza of the Palm Beaches Condominium)	59-2466264	525 S Flagler Dr West Palm Beach, FL 33401
Trump Plaza Realty Inc.	59-2788847	1454 N US Highway 1 Tequesta, FL 33469
Trump Printing Inc.	37-1058364	PO Box 17 Decatur, IL 62525
Trump Procida Fort Lee LLC		
Trump Production Managing Member Inc		
Trump Productions LLC (former Rancho Lien LLC)		
Trump Products Inc.	22-2507479	8209 Deerbrook Cir Sarasota, FL 34238
Trump Project Management Corp.		
Trump Properties Inc.	65-0055435	2107 Hendricks Ave Ste 212 Jacksonville, FL 32207
Trump Properties LLC	20-2094472	725 5th Ave Bsmt A New York, NY 10022

Trump Realty Corp.	59-2041456	26401 S Federal Hwy Hialeah, FL 33010  2775 W Okeechobee Rd Hialeah, FL 33010
Trump Realty Inc.	90-0210986	1558 NE 162nd St North Miami Beach, FL 33162
Trump Realty Services, LLC (fka Trump Mortgage Services LLC (03) & Tower Mortgage Services LLC)		
Trump Restaurants LLC		
Trump RHF Corp		
Trump RHF Corp		
Trump Riverside Management LLC		
Trump Ruffin Commercial LLC		
Trump Ruffin LLC		
Trump Ruffin Payroll LLC	26-0814908	2000 N Fashion Show Dr. Las Vegas, NV 89109
Trump Ruffin Payroll LLC	26-0885896	2000 N Fashion Show Dr. Las Vegas, NV 89109
Trump Ruffin Tower I LLC		
Trump Sales & Leasing Chicago LLC		
Trump Sales & Leasing Chicago Member Corp		
Trump Scotland Member Inc		
Trump Scotsborough Square LLC		
Trump Scotsborough Square Member Corp.		
Trump Shoes Inc.	65-0048142	10511 N Kendall Dr. Ste C205 Miami, FL 33176
Trump SoHo Hotel Condominium New York		
Trump Soho Member LLC		
Trump Taj Mahal Associates	13-3469507	1000 Boardwalk Atlantic City, NJ 08401
Trump Taj Mahal Associates	22-3136368	1000 The Boardwalk Atlantic City, NJ 08401
Trump Toronto Development Inc		
Trump Toronto Hotel Management Corp.		

Trump Toronto Member Corp. (formaly Trump Toronto Management Member Corp)		
Trump Tours	20-2395187	
Trump Tower Commercial LLC		
Trump Tower Condominium Residential Section		
Trump Tower Managing Member Inc		
Trump Towers 701 LLC	20-4067163	3833 Tree Top Dr. Weston, FL 33332
Trump Towers II 3902 LLC	20-2578338	2811 Evans St Hollywood, FL 33020
Trump Trading Inc.	65-0397104	12941 Elmford Ln Boca Raton, FL 33428
Trump University	20-1806597	725 5th Ave New York, NY 10022
Trump Village Construction Corp.		
Trump Village Housing	11-6009888	2928 W 5th St Brooklyn, NY 11224
Trump Village Section 3 Inc.	11-6009887	2915 W 5th St Ste 1 Brooklyn, NY 11224
Trump Village Section 3 Inc. 401k Profit	59-3793959	2915 W 5th St Brooklyn NY 11224
Trump Vineyard Estates LLC		
Trump Vineyard Estates Lot 3 Owner LLC (fka Eric Trump Land Holdings LLC)		
Trump Vineyard Estates Manager Corp.		
Trump Virginia Acquisitions LLC (fka Virginia Acquisitions LLC)		
Trump Virginia Acquisitions Manager Corp		
Trump Virginia Lot 5 LLC		
Trump Virginia Lot 5 Manager Corp.		
Trump Wine Marks LLC		
Trump Wine Marks Member Corp.		
Trump World Productions LLC y LLC		
Trump World Productions Manager Corp		
Trump World Publications LLC		

Trump/New World Property Management LLC		
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