



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

March 2, 2017

Eleni Kyriakides
Electronic Privacy Information Center
1718 Connecticut Avenue NW, Suite 200
Washington, DC 20009

Dear Eleni Kyriakides:

This is our final response to your Freedom of Information Act (FOIA) request dated February 16, 2017 that we received on February 16, 2017.

You asked for all of Donald J. Trump's individual income tax returns for tax years 2010 forward, and any other indications of financial relations with the Russian government or Russian businesses.

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the tax returns or return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

If you have any questions please call me at 949-575-6406 or write to: Internal Revenue Service, Disclosure Office 13, PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17048-0017.

Sincerely,

A handwritten signature in blue ink that reads "Michael C. Young". The signature is written in a cursive style with a long, sweeping tail on the letter "y".

Michael C Young
Tax Law Specialist
Badge No. 1000436696
Disclosure Office 13