

December 19, 2018

The Honorable Kevin Brady
The Honorable Richard Neal
U.S. House Committee on Ways and Means
1102 Longworth HOB
Washington D.C. 20515

RE: Public Release of President Trump's Tax Returns

Dear Chairman Brady and Ranking Member Neal:

We write to bring your attention to *EPIC v. IRS*, our case to make public the tax records of President Trump. Yesterday we received an adverse decision from the D.C. Circuit Court of Appeals in our Freedom of Information Act (FOIA) case.¹ Nonetheless, Congress has the authority to compel the release of President Trump's tax returns.² We urge you to do so.

EPIC stated in the original FOIA request: "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 U.S. President has financial dealings with a foreign adversary."³ We made clear the widespread public support for the release of the President's returns⁴ and the specific concerns around possible misrepresentations by the President about his financial relations with Russia.⁵ For example, in January of 2017, President-Elect Trump tweeted:

Russia has never tried to use leverage over me. I HAVE NOTHING TO DO WITH RUSSIA - NO DEALS, NO LOANS, NO NOTHING.⁶

EPIC also identified a specific provision in the Internal Revenue Code which permits the release of taxpayer records without consent.⁷

¹ *EPIC v. IRS*, No. 17-5225, 2018 WL 6613339 (D.C. Cir. Dec. 18, 2018).

² 26 U.S.C. § 6103(f)(1).

³ FOIA Request from EPIC to IRS 2 (Mar. 29, 2017), <https://www.epic.org/foia/irs/trump-taxes/EPIC-17-02-16-IRS-FOIA-20170329-Appeal.pdf>.

⁴ *CNN December 2017* at 7, CNN (Dec. 19, 2017), <http://cdn.cnn.com/cnn/2017/images/12/18/rel12a.-trump.and.taxes.pdf> (finding that 73% of Americans think President Trump should "release his tax returns for public review").

⁵ Br. for Appellant at 12–17, *EPIC v. IRS*, No. 17-5225, 2018 WL 6613339, available at <https://www.epic.org/foia/irs/trump-taxes/EPIC-v-IRS-opening-brief-022118.pdf>.

⁶ *EPIC v. IRS*, 261 F. Supp. 3d 1, 4 (D.D.C. 2017) (quoting Donald J. Trump (@realDonaldTrump), Twitter (Jan. 11, 2017, 4:31 AM)).

⁷ 26 U.S.C. § 6103(k)(3).

The Committee should now seek the release of the President's tax returns. By custom and tradition, candidates for the Presidency have routinely made available to the public their personal tax returns to ensure that there are no conflicts of interest that might jeopardize the public trust.⁸ And in this instance, specific facts indicate that President Trump concealed business relations with foreign governments, including adversaries of the United States.

We urge the Committee to exercise its power make public President Trump's tax returns. The public has a right to review the President's returns and to know the extent of Russian interference in the 2016 Presidential election.

Thank you for your consideration of this request.

Sincerely,

/s/ Marc Rotenberg

Marc Rotenberg
EPIC President

/s/ Caitriona Fitzgerald

Caitriona Fitzgerald
EPIC Policy Director

/s/ John Davisson

John Davisson
EPIC Counsel

⁸ Br. for Appellant at 1, *EPIC v. IRS*, No. 17-5225, 2018 WL 6613339.