

In the United States District Court for the District of Columbia

RICHARD NEAL, In His Capacity as Chairman  
of the Committee on Ways and Means of  
The United States House of Representatives,  
Plaintiff

Case No. \_\_\_\_\_

vs.

STEVEN T. MNUCHIN, Individually and In His Capacity as  
Secretary of the Treasury

And

CHARLES P. RETTIG, Individually and In His Capacity as  
Commissioner of the Internal Revenue Service

COMPLAINT

Richard Neal, in his capacity as Chairman of the Committee on Ways and Means of the United States House of Representatives, sues Steven T. Mnuchin, individually and in his capacity as Secretary of the Treasury, and Charles P. Rettig, individually and in his capacity as Commissioner of the Internal Revenue Service, and alleges as follows:

1. This court has jurisdiction pursuant to 28 U.S.C. § 1361.
2. Plaintiff is the duly appointed Chairman of the Committee on Ways and Means of the United States House of Representatives.
3. Defendant Mnuchin is the duly appointed and confirmed Secretary of the Treasury.
4. Defendant Rettig is the duly appointed and confirmed Commissioner of the Internal Revenue Service.
5. On April 3, 2019, Plaintiff delivered to Defendant Rettig the letter attached hereto and incorporated herein as Exhibit 1.
6. Pursuant to 26 U.S.C. § 6103(f), Plaintiff's letter requested that Defendant Rettig provide to Plaintiff the following documents:

For each of the tax years 2013 through 2018, the following return and return information:

1. The Federal individual income tax returns of Donald J. Trump.
2. For each Federal individual income tax return requested above, a statement specifying:

audit; (a) whether such return is or was ever under any type of examination or

(b) the length of such examination or audit;

(c) the applicable statute of limitations on such examination or audit;

(d) the issue(s) under examination or audit;

(e) the reason(s) the return was selected for examination or audit; and

(f) the present status of such examination or audit (to include the date and description of the most recent return or return information activity).

3. All administrative files (workpapers, affidavits, etc.) for each Federal individual income tax return requested above.

4. The Federal income tax returns of the following entities:

- The Donald J. Trump Revocable Trust;
- DJT Holdings LLC;
- DJT Holdings Managing Member LLC;
- DTTM Operations LLC;
- DTTM Operations Managing Member Corp;
- LFB Acquisition Member Corp;
- LFB Acquisition LLC; and
- Lamington Farm Club, LLC d/b/a Trump National Golf Club-Bedminster.

5. For each Federal income tax return of each entity listed above, a statement specifying:

audit; (a) whether such return is or was ever under any type of examination or

(b) the length of such examination or audit;

(c) the applicable statute of limitations on such examination or audit;

(d) the issue(s) under examination or audit;

(e) the reason(s) the return was selected for examination or audit; and

(f) the present status of such examination or audit (to include the date and description of the most recent return or return information activity).

6. All administrative files (workpapers, affidavits, etc.) for each Federal income tax return of each entity listed above.

7. If no return was filed for the tax year requested, a statement that the entity or individual did not file a return for such tax year.

7. Defendant Rettig has failed to produce the requested information.

8. On May 6, 2019, Defendant Mnuchin stated that the Internal Revenue Service and the Treasury Department would not comply with Plaintiff's request of April 3, 2019. That letter is attached hereto as Exhibit 2.
9. Pursuant to Pursuant to 26 U.S.C. § 6103(f), Defendants do not have any discretion in fulfilling a request from the Chairman of the Committee on Ways and Means for the information described in Plaintiff's letter of April 3, 2019.
10. Defendants have a legal duty to Plaintiff to furnish the materials requested in Plaintiff's letter of April 3, 2019.

Wherefore, Plaintiff prays the Court issue a Writ of Mandamus directing both defendants Rettig and Mnuchin to immediately furnish the requested materials to Plaintiff.

RICHARD E. NEAL,  
MASSACHUSETTS,  
CHAIRMAN

# Congress of the United States

## U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1102 LONGWORTH HOUSE OFFICE BUILDING  
(202) 225-3625

Washington, DC 20515-0348

<http://waysandmeans.house.gov>

### Exhibit 1

April 3, 2019

KEVIN BRADY,  
TEXAS,  
RANKING MEMBER

JOHN LEWIS, GEORGIA  
LLOYD DOGGETT, TEXAS  
MIKE THOMPSON, CALIFORNIA  
JOHN B. LARSON, CONNECTICUT  
EARL BLUMENAUER, OREGON  
RON KIND, WISCONSIN  
BILL PASCRELL JR., NEW JERSEY  
DANNY K. DAVIS, ILLINOIS  
LINDA T. SANCHEZ, CALIFORNIA  
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TERRI A. SEWELL, ALABAMA  
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GWEN MOORE, WISCONSIN  
DAN KILDEE, MICHIGAN  
BRENDAN BOYLE, PENNSYLVANIA  
DON BEYER, VIRGINIA  
DWIGHT EVANS, PENNSYLVANIA  
BRAD SCHNEIDER, ILLINOIS  
TOM SUOZZI, NEW YORK  
JIMMY PANETTA, CALIFORNIA  
STEPHANIE MURPHY, FLORIDA  
JIMMY GOMEZ, CALIFORNIA  
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JODEY ARRINGTON, TEXAS  
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RON ESTES, KANSAS

GARY ANDRES,  
MINORITY STAFF DIRECTOR

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

Dear Commissioner Rettig:

The Committee on Ways and Means (“Committee”) has oversight and legislative authority over our Federal tax laws. With this authority comes a responsibility to ensure that the Internal Revenue Service (“IRS”) is enforcing the laws in a fair and impartial manner.

Consistent with its authority, the Committee is considering legislative proposals and conducting oversight related to our Federal tax laws, including, but not limited to, the extent to which the IRS audits and enforces the Federal tax laws against a President. Under the Internal Revenue Manual, individual income tax returns of a President are subject to mandatory examination, but this practice is IRS policy and not codified in the Federal tax laws. It is necessary for the Committee to determine the scope of any such examination and whether it includes a review of underlying business activities required to be reported on the individual income tax return.

Pursuant to my authority under Internal Revenue Code section 6103(f), for each of the tax years 2013 through 2018, I request the following return and return information:

1. The Federal individual income tax returns of Donald J. Trump.
2. For each Federal individual income tax return requested above, a statement specifying:  
(a) whether such return is or was ever under any type of examination or audit; (b) the length of such examination or audit; (c) the applicable statute of limitations on such examination or audit; (d) the issue(s) under examination or audit; (e) the reason(s) the return was selected for examination or audit; and (f) the present status of such examination or audit (to include the date and description of the most recent return or return information activity).
3. All administrative files (workpapers, affidavits, etc.) for each Federal individual income tax return requested above.

4. The Federal income tax returns of the following entities:
  - The Donald J. Trump Revocable Trust;
  - DJT Holdings LLC;
  - DJT Holdings Managing Member LLC;
  - DTTM Operations LLC;
  - DTTM Operations Managing Member Corp;
  - LFB Acquisition Member Corp;
  - LFB Acquisition LLC; and
  - Lamington Farm Club, LLC d/b/a Trump National Golf Club—Bedminster.
5. For each Federal income tax return of each entity listed above, a statement specifying:
  - (a) whether such return is or was ever under any type of examination or audit; (b) the length of such examination or audit; (c) the applicable statute of limitations on such examination or audit; (d) the issue(s) under examination or audit; (e) the reason(s) the return was selected for examination or audit; and (f) the present status of such examination or audit (to include the date and description of the most recent return or return information activity).
6. All administrative files (workpapers, affidavits, etc.) for each Federal income tax return of each entity listed above.
7. If no return was filed for the tax year requested, a statement that the entity or individual did not file a return for such tax year.

This document is a record of the Committee and is entrusted to the IRS only for use in handling this matter. Additionally, any documents created by the IRS in connection with a response to this Committee document, including (but not limited to) any replies to the Committee, are records of the Committee and shall be segregated from agency records and remain subject to the control of the Committee. Accordingly, the aforementioned documents are not "agency records" for purposes of the Freedom of Information Act. Absent explicit Committee authorization, access to this document and any responsive documents shall be limited to IRS personnel who need such access for the purpose of providing information or assistance to the Committee.

Please provide the requested return and return information by April 10, 2019. Thank you for your prompt attention to this matter.

Sincerely,



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The Honorable Richard E. Neal, *Chairman*



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

SECRETARY OF THE TREASURY

May 6, 2019

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

Exhibit 2

Dear Chairman Neal:

I write in further response to your letter of April 3, 2019, requesting the confidential tax returns (and other return information) of President Trump and related business entities for 2013 through 2018, pursuant to 26 U.S.C. § 6103(f).

As you have recognized, the Committee's request is unprecedented, and it presents serious constitutional questions, the resolution of which may have lasting consequences for all taxpayers. Accordingly, the Department of the Treasury has consulted with the Department of Justice concerning the lawfulness of your request. As explained in my April 23 letter, the Committee's statutory authority under section 6103(f) is bounded by Congress's authority under the Constitution, and the Supreme Court has held that the Constitution requires that Congressional information demands must reasonably serve a legitimate legislative purpose.

In reliance on the advice of the Department of Justice, I have determined that the Committee's request lacks a legitimate legislative purpose, and pursuant to section 6103, the Department is therefore not authorized to disclose the requested returns and return information.

The Department of Justice has informed us that it intends to memorialize its advice in a published legal opinion as soon as practicable. Out of respect for the deadlines previously set by the Committee, and consistent with our commitment to a prompt response, I am informing you now that the Department may not lawfully fulfill the Committee's request.

Although the Department is unable to provide you with the requested confidential tax returns and return information, we renew our previous offer to provide information concerning the Committee's stated interest in how the IRS conducts mandatory examinations of Presidents, as provided by the Internal Revenue Manual. If the Committee is interested, we remain committed to providing such an accommodation.

Sincerely,

Steven T. Mnuchin

cc: The Honorable Kevin Brady, Ranking Member