

United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

May 14, 2019

The Honorable Charles Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Commissioner Rettig:

I am writing about your April 9, 2019, testimony before the House Appropriations Subcommittee on Financial Services and General Government. During the hearing, Subcommittee Chairman Quigley asked you a series of questions related to the Ways and Means Committee Chairman Neal's request for tax return information regarding President Trump in connection with the Committee's investigation into the implementation of the mandatory audit policy for presidential tax returns. This letter relates to the following exchange:

Chairman Quigley: "What have your legal experts told you? It's hard to imagine, sir, that they're going to say at five minutes to midnight, okay, what are we going to do? I would assume that you all have started to have these discussions. They would've given you some amount of legal understanding as to what your choices were and what the law says. Did they--did they talk to you at all or did you ask about whether you have discretion whether to respond or to comply?"

Commissioner Rettig: "I have not asked and I think it would be premature for me to speculate with you now."

Chairman Quigley: "Would it have been premature to ask them if you had discretion?"

Commissioner Rettig: "I have not asked."

In order to fully understand the circumstances surrounding IRS's receipt and disposition of Mr. Neal's request, I ask that you answer the following questions to further clarify your testimony before the House Appropriations Subcommittee:

1. Was it your testimony that prior to April 9, 2019 you had no communications with IRS legal staff related to IRS's obligation to furnish tax return information upon request from Congress under tax code section 6103(f)?
2. Prior to April 9, 2019 did you have any communications with IRS legal staff related to IRS's obligation to furnish tax return information upon request from Congress under tax code section 6103(f)?

- a. If you did have communications with IRS legal staff related to IRS's obligations described above, please provide:
 - i. copies of any written communications, and
 - ii. the dates, participant names, topics, and related notes, memoranda, summaries, or other documentation of any discussions or meetings.
3. Prior to April 9, 2019 did you transmit or receive any materials related to IRS's obligation to furnish tax return information upon request from Congress under tax code section 6103(f)? Please provide copies of any such materials transmitted or received.
4. Are you aware of any communications, or materials transmitted or received, by IRS legal staff prior to April 9, 2019 related to IRS's obligation to furnish tax return information upon request from Congress under tax code section 6103(f)? If so, please provide information described in (2)(a)(i) and (ii) above for any such communications, and copies of any such materials transmitted or received.

Thank you for your attention to this matter. If you have any questions, please contact me or have a member of your staff contact Tiffany Smith of the Finance Committee staff.

Sincerely,



Ron Wyden
Ranking Member