

April 8, 2019

The Honorable Mike Quigley, Chairman
The Honorable Tom Graves, Ranking Member
U.S. House Committee on Appropriations
Subcommittee on Financial Services and General Government
H-307 The Capitol
Washington, D.C. 20515

Dear Chairman Quigley and Ranking Member Graves:

We write to you regarding the FY20 Budget Hearing for the Internet Revenue Service¹ to bring your attention to *EPIC v. IRS*, a Freedom of Information Act case to obtain the tax records of President Trump.²

In the Freedom of Information Act lawsuit *EPIC v. IRS*, the D.C. Circuit ruled that the IRS “misunderstands its FOIA disclosure obligations.”³ This is one of two EPIC cases filed to obtain public release of President Trump's tax returns. EPIC argued that the IRS has the authority, under a legal provision known as “(k)(3),” to disclose the President's returns to correct numerous misstatements of fact concerning his financial ties to Russia.⁴ For example, President Trump falsely tweeted that “Russia has never tried to use leverage over me. I HAVE NOTHING TO DO WITH RUSSIA - NO DEALS, NO LOANS, NO NOTHING.”⁵ It has been well documented through news outlets and in Special Counsel Mueller's investigation that President Trump had ties to Russia. Although the D.C. Circuit ruled that EPIC could not compel the IRS to use “(k)(3),” the Court rebuked the IRS for “disregard[ing] the plain statutory text” of FOIA and held that EPIC's request was wrongly “met with a closed door.”⁶

The public release of the President's tax returns remains a vital concern to ensure that the private interests of the President have not trumped the public interests of the people. *Congress should limit funding pending the release of the records sought by Rep. Neal and EPIC.*

¹ *FY20 Budget Hearing - IRS*, 116th Cong. (2019), H. Comm. on Appropriations, Subcomm. on Financial Services and General Government (April 9, 2019), <https://appropriations.house.gov/legislation/hearings/internal-revenue-service-budget-request-for-fy2020>.

² The Electronic Privacy Information Center (“EPIC”) is a nonpartisan research center established in 1994 to focus public attention on emerging privacy and civil liberties issues. EPIC, *About EPIC*, <https://epic.org/epic/about.html>. EPIC is also a leading advocate for civil liberties and democratic values in the information age. In response to the finding of the Intelligence Community that the Russian government interfered with the 2016 Presidential election, EPIC launched a new project on Democracy and Cybersecurity. EPIC, *Democracy and Cybersecurity*, <https://epic.org/democracy/>.

³ *EPIC v. IRS (Donald Trump's Tax Records)*, <https://epic.org/foia/irs/trump-taxes/>.

⁴ 26 U.S.C. § 6103(k)(3).

⁵ *EPIC v. IRS*, 261 F. Supp. 3d 1, 4 (D.D.C. 2017).

⁶ *EPIC v. IRS*, 910 F.3d 1232, 1239 (D.C. Cir. 2018).

We ask that this letter be submitted into the hearing record. EPIC looks forward to working with the Subcommittee on Financial Services and General Government on this issue.

Sincerely,

/s/ Marc Rotenberg

Marc Rotenberg
EPIC President

/s/ Caitriona Fitzgerald

Caitriona Fitzgerald
EPIC Policy Director

/s/ John Davisson

John Davisson
EPIC Counsel