IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

COMMITTEE ON WAYS AND MEANS, UNITED STATES HOUSE OF REPRESENTATIVES, 1102 Longworth House Office Building Washington, D.C. 20515,

Plaintiff,

v.

UNITED STATES DEPARTMENT OF THE TREASURY, 1500 Pennsylvania Avenue N.W. Washington, D.C. 20220, *et al.*,

Defendants.

Case No. 1:19-cv-1974

Exhibit I



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

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,

Stan T. Marchi

Steven T. Mnuchin

cc: The Honorable Kevin Brady, Ranking Member