

**Congress of the United States**  
**Washington, DC 20515**

January 19, 2023

The Honorable Gene L. Dorado  
Comptroller General of the United States  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Dear Comptroller General Dodaro:

We write to request that your office immediately conduct an audit into the circumstances surrounding the failure of the Internal Revenue Service (IRS) during the Trump Administration to adequately conduct mandatory audits of then-President Donald Trump's tax returns in accordance with its own regulations.

On December 20, 2022, the House Ways and Means Committee issued a report finding that the IRS only began one mandatory audit of the former President during his time in office and did not complete any audit of the former President before he left office. Disturbingly, the Committee further found that the IRS only began that audit on the same day when the initial letter from the Chairman of the Ways and Means Committee was sent to the IRS, apparently indicating that the request for President Trump's returns and information surrounding Presidential audits is what prompted IRS leadership and staff to belatedly begin the process to meet their mandatory obligations.

In light of the findings released by the Ways and Means Committee, the House of Representatives passed the Presidential Tax Filings and Audit Transparency Act, introduced by Chairman Richard Neal and Ways and Means Committee Democrats, to bring much-needed transparency and regularity to the mandatory audits of Presidents. The bill would require IRS to conduct an audit of the President's tax returns, provide public updates on the status of the audits, and publicly disclose the President's tax returns. However, given the urgency and gravity of the matter, we are requesting an audit to understand what additional resources and changes are necessary to ensure mandatory Presidential audits occur seamlessly.

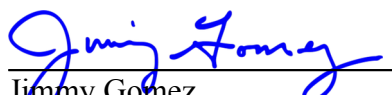
Members of Congress need further information related to the failures to conduct presidential audits during the Trump Administration to ensure that, as elected representatives, we are adequately equipped to assess and address the integrity and continued function of the presidential audit program, as well as necessary improvements to the program.


Therefore, to the extent possible under Section 6103 of the Internal Revenue Code, we request that you fully examine the Internal Revenue Service's past and present process for initiating and completing mandatory audits of the President and Vice President and issue a report that includes answers to the following questions:

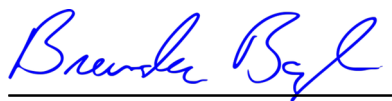
1. Why was an audit not conducted until the initial request from the Chairman of the Ways and Means Committee, and what were the circumstances that led to this failure on the part of the IRS?
2. If there were insufficient resources and staff to complete the mandatory audit, why did the IRS not make a request to the Secretary of the Treasury or Congress for additional Appropriations to complete the mandatory audit?
3. How can Congress strengthen the IRS's mandatory audit program to be resilient and equipped to deal with complicated returns, like those of former President Trump, and resist potentially obstructive legal action by a President or Vice President's lawyers?
4. What administrative action on the part of the Treasury Department and IRS was and/or is necessary to prevent and safeguard against any political interference in mandatory audits of the President and Vice President's tax returns?
5. What statutory protections would further protect mandatory audits of Presidents and Vice Presidents from political interference?

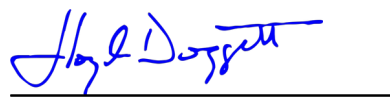
Thank you for your time and consideration of this urgent matter.

Sincerely,

  
Jimmy Gomez  
Member of Congress

  
Bill Pascrell, Jr.  
Member of Congress

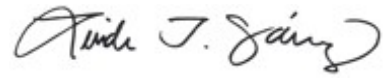
  
Brendan F. Boyle  
Member of Congress

  
Lloyd Doggett  
Member of Congress



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Dwight Evans  
Member of Congress



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Linda T. Sánchez  
Member of Congress



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Danny K. Davis  
Member of Congress



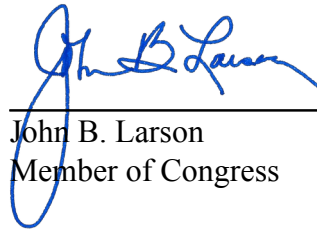
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Stacey E. Plaskett  
Member of Congress



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Brian Higgins  
Member of Congress



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John B. Larson  
Member of Congress



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Judy Chu  
Member of Congress



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Donald S. Beyer Jr.  
Member of Congress



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Earl Blumenauer  
Member of Congress



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Terri A. Sewell  
Member of Congress

*Mike Thompson*

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Mike Thompson  
Member of Congress