



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

April 8, 2020

OFFICE OF  
INSPECTOR GENERAL

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

The Honorable Kevin Brady  
Ranking Member  
Committee on Ways and Means  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Chairman Neal and Ranking Member Brady,

I am responding to Chairman Neal's request that the Treasury Office of Inspector General look into the circumstances surrounding the Committee's request to the Treasury Department, made pursuant to its authority under 21 U.S.C. § 6103(f), to produce federal tax returns and information relating to President Trump. As agreed upon in discussions with committee staff, our inquiry focused on the receipt, processing, and review of the request, and the processing of the Department's resolution and response to the request.

Our Office of Investigations and Office of Counsel worked together to identify Treasury personnel involved in the process, to obtain relevant emails and other records created or reviewed by those personnel, and to interview the Departmental officials most involved in the process. Their work is summarized in a report to me. I have reviewed this report and the factual predicates underlying it, and agree with it. I am enclosing a copy of the report, as my office's response to the Chairman's request.

The core of our inquiry is that the Department processed the request properly, that it sought legal guidance from the Department of Justice's Office of Legal Counsel (OLC), determined that it was bound by that office's advice, and based on that advice determined not to provide the returns and tax information sought. We do not presume to opine on the analysis and conclusions of the OLC opinion and advice. We report the Treasury decision to conform to that advice, and do not have a basis to question that decision.

I am available to discuss our work with you or your staffs. Please contact me on [delmarr@oig.treas.gov](mailto:delmarr@oig.treas.gov), or my work cell, 202-528-8997.

Sincerely,

Rich Delmar  
Deputy Inspector General

Enclosure

cc: The Honorable Brian Callanan  
General Counsel  
Department of the Treasury