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# Congress of the United States

## U.S. House of Representatives

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July 15, 2020

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Commissioner Rettig,

I write today to request information about the President's recent directive to the Department of the Treasury (Treasury) to examine the tax-exempt status of certain educational institutions. On July 10, 2020, the President tweeted the following:



**Donald J. Trump** @realDonaldTrump · Jul 10

Too many Universities and School Systems are about Radical Left Indoctrination, not Education. Therefore, I am telling the Treasury Department to re-examine their Tax-Exempt Status...



**Donald J. Trump** @realDonaldTrump · Jul 10

... and/or Funding, which will be taken away if this Propaganda or Act Against Public Policy continues. Our children must be Educated, not Indoctrinated!

As you know, under Section 7217 of the Internal Revenue Code, it is unlawful for the President, the Vice President, and other Executive Branch employees to “request, directly or indirectly, any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer.” Section 7217 also states that “[a]ny officer or employee of the Internal Revenue Service receiving any request prohibited by [the foregoing] shall report the receipt of such request to the Treasury Inspector General for Tax Administration.”

Given the above, I request answers to the following questions regarding the President's directive:

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1. Has anyone from Treasury or the White House contacted the IRS about the President's directive to start auditing specific universities and school systems? If so, please provide (a) the names and positions of all employees involved in such communications, (b) the dates on which such contacts occurred, (c) copies of all written communications, and (d) a description of what was discussed for contacts where no written record exists.
2. Has any officer or employee of the IRS reported any such contact regarding the President's directive to the Treasury Inspector General for Tax Administration in compliance with Section 7217(b)?
3. Has anyone at the IRS or Treasury taken any steps to comply with the President's directive? If so, please provide a description of those steps.
4. Has anyone at the IRS or Treasury taken any steps to ensure no action is taken to comply with the President's directive? If so, please provide a copy of any statements to IRS employees or to the public.

I respectfully request a response by July 22, 2020. Thank you for your prompt attention to this matter.

Sincerely,



Richard E. Neal  
Chairman  
Committee on Ways & Means  
United States House of Representatives