

RICHARD E. NEAL
MASSACHUSETTS,
CHAIRMAN

Congress of the United States

U.S. House of Representatives

KEVIN BRADY
TEXAS,
RANKING MEMBER

JOHN LEWIS, GEORGIA
LLOYD DOGGETT, TEXAS
MIKE THOMPSON, CALIFORNIA
JOHN B. LARSON, CONNECTICUT
EARL BLUMENAUER, OREGON
RON KIND, WISCONSIN
BILL PASCRELL JR., NEW JERSEY
DANNY K. DAVIS, ILLINOIS
LINDA T. SANCHEZ, CALIFORNIA
BRIAN HIGGINS, NEW YORK
TERRI A. SEWELL, ALABAMA
SUZAN DELBENE, WASHINGTON
JUDY CHU, CALIFORNIA
GWEN MOORE, WISCONSIN
DAN KILDEE, MICHIGAN
BRENDAN BOYLE, PENNSYLVANIA
DON BEYER, VIRGINIA
DWIGHT EVANS, PENNSYLVANIA
BRAD SCHNEIDER, ILLINOIS
TOM SUOZZI, NEW YORK
JIMMY PANETTA, CALIFORNIA
STEPHANIE MURPHY, FLORIDA
JIMMY GOMEZ, CALIFORNIA
STEVEN HORSFORD, NEVADA

COMMITTEE ON WAYS AND MEANS
1102 LONGWORTH HOUSE OFFICE BUILDING
(202) 225-3625

Washington, D.C 20515-0348
<http://waysandmeans.house.gov>

DEVIN NUNES, CALIFORNIA
VERN BUCHANAN, FLORIDA
ADRIAN SMITH, NEBRASKA
KENNY MARCHANT, TEXAS
TOM REED, NEW YORK
MIKE KELLY, PENNSYLVANIA
GEORGE HOLDING, NORTH CAROLINA
JASON SMITH, MISSOURI
TOM RICE, SOUTH CAROLINA
DAVID SCHWEIKERT, ARIZONA
JACKIE WALORSKI, INDIANA
DARIN LAHOOD, ILLINOIS
BRAD R. WENSTRUP, OHIO
JODEY ARRINGTON, TEXAS
DREW FERGUSON, GEORGIA
RON ESTES, KANSAS

GARY ANDRES,
MINORITY STAFF DIRECTOR

BRANDON CASEY,
MAJORITY STAFF DIRECTOR

July 15, 2020

The Honorable J. Russell George
Inspector General
Treasury Inspector General for Tax Administration
U.S. Department of Treasury
1401 H Street, NW, Suite 469
Washington, D.C. 20220

Mr. Richard K. Delmar
Acting Inspector General
U.S. Department of the Treasury
1500 Pennsylvania Ave., NW
Room 4436
Washington, D.C. 20005

Dear Inspector General George and Acting Inspector General Delmar,

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.”

Inspector General George
Acting Inspector General Delmar
July 15, 2020
Page 2

Given the above, I request that the Treasury Inspector General for Tax Administration (TIGTA) and Treasury Office of Inspector General (OIG) provide any additional information they have regarding the President's directive, including answers to the following questions:

1. Has any officer or employee of the IRS contacted TIGTA to report a violation in compliance with Section 7217(b)?
2. To your knowledge, has anyone at the IRS or Treasury taken any steps to comply with the President's directive?
3. Has TIGTA or OIG initiated any audits or investigations in connection with this directive?
4. Has TIGTA or OIG taken any steps to ensure no action is taken by Treasury or the IRS to comply with the President's directive? If so, please provide a copy of any statements to Treasury or 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