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WAYS AND MEANS COMMITTEE VOTES TO RELEASE INVESTIGATION OF THE IRS'S MANDATORY AUDIT PROGRAM UNDER THE PRIOR ADMINISTRATION

Dec 30, 2022 | Press Release

WASHINGTON, DC—The Ways and Means Committee voted to publicly release the Committee's investigation of the Internal Revenue Service's (IRS) Mandatory Audit Program under the prior administration. The Committee's investigation found the mandatory program was dormant, at best, with only one audit opened while the former President was in office, and none have been completed.

Excerpts from Chairman Neal's opening statement:

"Ways and Means is entrusted with great responsibilities. Today, the weight of our job is heavy. Congress serves as a check on the Executive Branch, and our Committee is entrusted with oversight of our revenue system. We all come to Ways and Means with the goal of creating a fairer tax code. Because at the root of it all, it is our federal tax system that funds the democracy we all cherish and love.

"Our voluntary collection relies on the public confidence that our tax laws are applied evenly and justly, regardless of position or power. For four years, the Committee has been reviewing how the IRS enforces the federal tax laws against, and ensures compliance by, a president.

"A president is no ordinary taxpayer. They hold power and influence unlike any other American. And with great power comes even greater responsibility.

"We are only here today because four years ago, our request to learn more about the program under 6103 was denied. This was the first time that this key oversight function was hampered, and our Committee's jurisdiction was challenged.

"The Committee expected that these mandatory audits were being conducted promptly and in accordance with IRS policies. However, our review found that under the prior Administration the program was dormant. We know now, the first mandatory audit was opened two years into his presidency. On the same day this Committee requested his returns.

"We anticipated the IRS would expand the mandatory audit program to account for the complex nature of the former president's financial situation yet found no evidence of that. This is a major failure of the IRS under the prior administration, and certainly not what we had hope to find.

"But the evidence is clear. Congress must step in. I've proposed legislation to put the program above reproach. Ensuring IRS conducts yearly, timely examinations while publicly disclosing certain information.

"Our work has always been to ensure our tax laws are administered fairly and without preference, because at times, even the power of a president can loom too large."

Neal's opening statement is available HERE.

The Committee's report is available HERE, and JCT's report (Attachment I) is available HERE.

Neal's Presidential Tax Filings and Audit Transparency Act of 2022 (Attachment J).

Attachment A, Attachment B, Attachment C, Attachment D, Attachment E, Attachment F, Attachment G, & Attachment H.

The vote to go into Executive Session was 23-16, and the vote to transmit the documents to the House was 24-16.

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