

[Congress](#)

## Lawmakers Want Trump's Tax Returns, but Won't Release Their Own

Only a handful willing to release documents to Roll Call



New Mexico Rep. Ben Ray Luján has called on President Donald Trump to release his tax returns. (Bill Clark/CQ Roll Call file photo)



By [Stephanie Akin](#)

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Rep. [Ben Ray Luján](#) — like many in Congress — wants President Donald Trump to release his tax returns.

Transparency, the New Mexico Democrat said recently in a Facebook post, “is a cornerstone of democracy.”

But he doesn't want to release his own tax returns. And that puts him in good company on both sides of the aisle.

Roll Call sent a request to all of the nation's senators and representatives — more than 500 in all — to release their tax returns. Only 37 responded, and of those, six provided the documents.

The written requests were sent at least three times over a period of several weeks, starting in April, to each lawmaker and key staff members.

Roll Call sought returns from the 2015 and 2016 tax years to accommodate members who have asked for extensions.

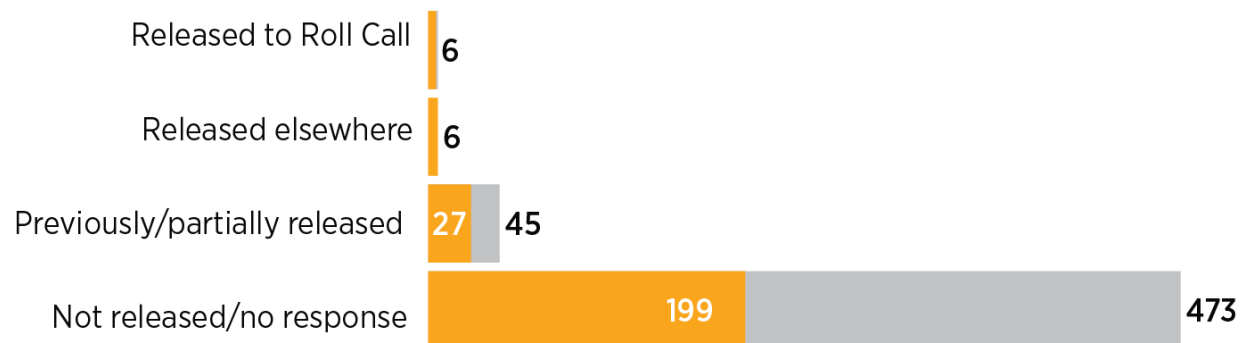
Roll Call reviewed public documents and media reports to determine lawmakers' positions on the release of Trump's tax returns. At least 237 lawmakers have called on the president to produce his returns.

The review, [which can be viewed in full here](#), also sought to identify lawmakers who had released all or part of their own returns. It identified an additional 43 lawmakers in the House and the Senate who had released returns or allowed reporters to review them.

## Members of Congress: Where Are Your Tax Returns?

- Members who have called for Donald Trump to release his tax returns
- Other members

For 2015 and 2016 tax years, whether members have released their own returns:



Source: Roll Call reporting  
Sean McMinn/CQ Roll Call

Luján was one of many whose responses to Roll Call stood in stark contrast to their calls for transparency from the president.

[\[In Tax Return Secrecy, Congress Unites\]](#)

Members of Congress should be held to a different standard, his spokesman said.

“Unlike individuals seeking the presidency, there is no tradition or precedent that necessitates the release of a member’s tax returns,” spokesman Joe Shoemaker said. “If Congressman Luján decides to run for President, CQ Roll Call will be among the first to whom we release his tax returns.”

Fewer Republicans have called for Trump to release his returns. But they also are reluctant to release their own.

Rep. [Kevin Yoder](#), R-Kan., has criticized Trump — and his colleagues — for not releasing tax returns.

“You know, Congress doesn’t do this, by the way,” he said during an April [interview on Kansas Public Radio](#). “There’s a lot of congressmen calling him out in both parties that haven’t done that as well. Maybe it’s something we need to look at ... everyone has to release their taxes if you run for federal office.”

Yoder did not respond to Roll Call’s request to provide his returns or say whether he has ever disclosed his own.

## **Pulling back the curtain**

The reluctance among members of Congress to release their own tax returns raises questions about potential conflicts of interest. And it prevents voters from learning more about members’ personal financial decisions that could affect how they vote.

Lawmakers are required by law to fill out yearly “Personal Financial Disclosures.” Those public disclosures provide some details on personal assets and the money that they spend on their campaigns.

[Tax returns provide additional information.](#) That includes past tax deductions, charitable contributions made, how much they pay in taxes, their spouses’ income — if they file jointly — and their general approach to their finances.

## Tax Returns Vs. Personal Financial Disclosures

Members of Congress are required to provide disclosures, but not tax returns. Here's what the public can learn from each.

	Tax Returns	Financial Disclosures
Income	Exact income	Ranges of incomes
Assets	Some types	Ranges of asset values
Personal liabilities	None	Some
Income taxes paid	✓	None
Real estate owned	Some	All but personal residence
Charitable donations	✓	None
Gifts/travel reimbursement	None	✓

Source: Congress.gov  
Sean McMinn/CQ Roll Call

Such information is particularly relevant this year, as the Republican-controlled Congress and Trump prepare to introduce what they have billed as the most comprehensive overhaul of the tax code since 1986.

“Details about their income and investments, charitable giving, and taxes paid might help prove who the politician really is, and head off any ethics scandals related to acting on inside information or illegally helping family, friends or cozy businesses,” said Scott Amey, general counsel at the Project on Government Oversight, a nonprofit watchdog group that investigates waste, fraud and abuse in the federal government. “If there was improved transparency, maybe the swamp would start to drain itself.”

The gap between members’ position on Trump’s taxes and their reluctance to release their own stems partly from tradition. Presidential candidates have been expected to release their returns since the [disclosure of President Richard Nixon’s aggressive use of deductions](#) in the 1970s. No such scandal has spurred the public to demand the same degree of transparency from members of Congress.

It is also a question of power: Presidents have more of it, so the public has more to gain from learning about their financial behavior and potential conflicts of interest than from any of the

hundreds of people in Congress. And unlike the president, members of Congress can sit out of debates that could enrich them.

But having one standard for the executive branch, and another standard for legislators, is problematic to some.

“There is a disparity there that is a little troubling, why we have a norm for some policy makers at the federal level but not for others,” said Matthew T. Sanderson, a lawyer who specializes in campaign finance, “pay-to-play” ethics, and lobbying rules. “They are coequal branches of government, and it does smack of hypocrisy to say that a presidential candidate or officeholder should release his tax return if you haven’t done the same.”

Sanderson has provided legal counsel for Republicans such as [Rand Paul](#), Rick Perry, [Mitt Romney](#) and [John McCain](#).

Cabinet- and sub-Cabinet-level nominees for dozens of federal agencies and many senior-level federal appointments are required to submit their tax returns to the Senate, Mark A. Patterson, the Democratic staff director and chief counsel of the Senate Finance Committee from 1995 to 1999 and chief of staff at the Treasury Department from 2009 to 2013, [wrote in The Washington Post in August](#).

The requirement is meant to ensure that people in positions of public trust have complied with the law, Patterson wrote.

Some members have argued that tax returns should be private, and that expecting members to produce them could deter potential candidates.

“These are private documents for all Americans,” said Rep. [Doug Lamborn](#), R-Colo., who declined to provide his returns. “This goes for President Trump, and for presidents in general, as well.”

The issue of privacy for public officials has come up repeatedly, at least at the state level.

A Florida law that requires certain statewide candidates to provide their tax returns unless they fill out an income disclosure form as a supplement to their financial disclosure statements was upheld by a federal appeals court in 1978. [That ruling](#) found that the public’s right to know surpassed candidates’ right to privacy.

At least 23 states are considering laws that would require presidential candidates to release their returns in order to appear on the ballot, said Danielle Lang, senior legal counsel at the Campaign Legal Center, who has reviewed recent proposals. While most of those efforts are focused on presidential tax returns, a bill proposed in New York would extend the requirement to all statewide candidates, including senators.

“Disclosure is more important when you are at the apex of power, but it is important across the board,” Lang said.

Not everyone agrees that members of Congress should have to bare all their financial information.

Meredith McGehee, chief of policy, programs and strategy at Issue One, a nonpartisan nonprofit dedicated to overhauling the campaign finance system, said presidents should release their returns. But she does not think there is a public necessity for lawmakers to do the same.

More transparency would be achieved through a revision of public disclosure requirements and ethics rules, while still maintaining members' privacy, McGehee said.

"The public interest is not necessarily how rich you are," she said. "It is, do you have holdings that conflict with your public duty?"

Sanderson, the lawyer who has represented Republican presidential candidates, made a similar point. While he said tax returns contain important information, improved financial disclosure could potentially be more valuable. "To me, there's a marginal benefit to adding a tax return," he said.

## Shedding a little light

A handful of members make a habit of releasing their returns.

Senate Minority Whip [Richard J. Durbin](#) includes his returns as a supplement to the Illinois Democrat's personal financial disclosure forms, which are accessible to the public on the Senate website. Sen. [Kirsten Gillibrand](#), D-N.Y., posts every return for every year she has been in Congress on her website. Senate Minority Leader [Charles E. Schumer](#), D-N.Y., and Rep. [Elise Stefanik](#), R-N.Y., post their most recent returns on theirs.

Six more [provided the documents to Roll Call](#).

Sen. [Bob Casey](#), D-Pa., and Reps. [James Comer](#), R-Ky., [Jim Cooper](#), D-Tenn., [Mike Coffman](#), R-Colo., and [Robert A. Brady](#), D-Pa. provided full copies.

Sen. [Richard Blumenthal](#), D-Conn., one of the wealthiest members of Congress and one of Trump's biggest antagonists on the Hill, provided the first two pages of his 1040 form. His wife Cynthia, the daughter of a New York real estate mogul, files separately.

Comer pointed out that he offered to release his returns in 2015, when he ran for governor of Kentucky against two wealthy opponents.

"I believe that when someone files for the highest public office (president, governor and Congress), that the citizens have a right to know how much income as well as the sources of income of those highest-ranking elected public officials," he said.

Cooper, one of the wealthier members in Congress, said it was the first time he could remember anyone asking for them. He provided his 2015 return because he has filed an extension for 2016.

Casey and Coffman are both facing competitive re-elections this cycle. Casey is seeking a third term in Pennsylvania, a state that Trump won by a narrow margin last fall. And Coffman's district in Colorado that encompasses the Denver suburbs is a prime target for Democrats seeking to capitalize on anti-Republican sentiment to gain ground in the House.

Three members — Rep. [Raúl M. Grijalva](#), D-Ariz., Rep. [Hank Johnson](#), D-Ga., and Rep. [Ruben Kihuen](#), D-Nev. — said they would provide returns but didn't after follow-up requests. Rep. [David Cicilline](#), D-R.I., invited a reporter to review them in his office, as he has done in the past, but would not provide a copy.

A staff member in Sen. [Patrick J. Leahy](#)'s office said the Vermont Democrat has released the top three pages of his tax returns pages in each of the last three years and offered to provide those documents, but did not after follow-up requests.

Congress members' reluctance to release their own tax returns has come up before.

In 2012, as Democrats in Congress excoriated Romney, the Republican presidential nominee, for disclosing only two years of his returns, the McClatchy newspaper chain found that [only 17 of 535 members would allow reporters to review their own returns](#).

"Tax return disclosure is painful to candidates," said Joseph Thorndike, who directs the Tax History Project at Tax Analysts, a nonpartisan group that provides analysis and commentary on tax policy. "Unless they feel compelled to do it, or there is some advantage to doing it, they don't like to do it, and they will try to find their way around doing it."

The Tax History Project has compiled an archive of presidential tax returns on its website, a project that began partly because those documents had a tendency to disappear from the public record, Thorndike said. He said he knew of no attempts to catalog such documents from members of Congress.

[Roll Call's database](#) provides copies of previously released returns for sitting members of Congress and links to news reports containing information about returns that were not released, but were reviewed by reporters.

Thorndike said such information could be valuable to voters.

"Knowing how they choose to conduct themselves in the gray areas of tax law, that's important," he said. "Knowing how they shoulder the communal fiscal burden, what kind of fiscal citizens they are, that matters. That's not about conflicts of interest. That's how they choose to behave in carrying out their citizenship responsibilities."

Voters could also see how members would personally benefit from proposals to revise the tax code, such as the elimination of a 3.8 percent capital gains tax for wealthy filers that was included in the House and Senate bills that would repeal the 2010 health care law. House Republicans have also proposed drastically reducing taxes on investment income.

Cooper's tax return, for example, reported a \$71,304 investment interest expense. That indicates the Tennessee Democrat is an aggressive participant in the stock market who would likely benefit from plans to cut taxes to capital gains — which amounted to about 28 percent of his income, according to David Cay Johnston, a Pulitzer Prize-winning investigative reporter who specializes in tax law and reviewed the returns provided to Roll Call.

That does not make Cooper unique among lawmakers. Investigations of personal financial disclosures have found that many members' wealth comes from unearned income.

Coffman, by contrast, submitted a return that showed he is relatively conservative with his finances. He declared no income beyond the \$149,455 taxable portion of his \$174,000 congressional salary. He also reported pension payments of \$79,194 from military and state pensions.

And Comer's return provides a window into his practice of buying and flipping farm properties, transactions he described as fairly uncommon.

"If you have a tax return, you can see where the money comes from," he said. "There's nowhere on my financial disclosure form that would give anyone any indication I buy and sell farms."

In another notable detail, Casey, a member of the powerful Senate Finance Committee who has argued for a simplified tax code, prepared his own taxes using the popular TurboTax program.

Former Minnesota Gov. Tim Pawlenty once called for a requirement for members of Congress to prepare their own taxes during his 2012 presidential campaign, arguing that it might result in a simplified tax code.

Many members pointed to the personal disclosure forms they are required by law to file each year when they declined to reveal their tax returns to Roll Call. They said those forms provide more information about potential conflicts of interest, assets and outside income than tax returns. The lawmakers' salaries are also public information.

Several of the members who declined to provide their tax returns to Roll Call referred to their personal financial disclosures.

But those forms provide an incomplete picture. Congress' disclosure forms allow members to report the value of their assets and liabilities in ranges that get broader as the value increases. They require members to report only the source of spousal income over \$1,000, not the amount. And they are not subject to audit.

After passage of the [Stop Trading on Congressional Knowledge Act](#) in 2012, members were required to report their security trades within 45 days. But no such mandate exists for candidates.

The House and Senate Ethics committees [have been criticized for failing to closely examine these documents](#) or enforce disclosure rules. A few recent investigations have highlighted lapses.



Rep. [Markwayne Mullin](#) is one example. The House Ethics Committee investigated the Oklahoma Republican for improperly maintaining an outside job after his 2012 election to Congress and possibly earning more than \$600,000 for that work in 2013. Mullin's lawyer told The Washington Post in 2014 that the amount was exaggerated and that Mullin was working to restructure his family business in compliance with House rules. The committee has not released a finding in the case.

In another case, the House Office of Congressional Ethics found in 2012 that Rep. [Vern Buchanan](#), R-Fla, failed to disclose at least \$14,000 in income on his financial disclosure reports over four years that he had reported to the IRS. Buchanan filed updated disclosures to correct the omission.

The House Ethics Committee released a statement saying it found no evidence that Buchanan's errors were "knowing or willful" and that such omissions are common. It said in a [subsequent report](#) that between 30 and 50 percent of all the disclosure reports it reviews every year contain errors or require a corrected statement.

A handful of members voluntarily provide more information than is required. Rep. [Jim Sensenbrenner](#), R-Wis., has been commended for providing exact figures of his holdings — which his spokeswoman pointed out to Roll Call when she declined to provide his tax returns.

"Congressman Sensenbrenner releases his financial disclosure down to the penny," spokeswoman Nicole Tieman said.

Personal financial disclosures are designed to be imprecise, and there is no match for the information about the source and the nature of a person's income that is contained in a tax return, said Steve Rosenthal, a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute.

"A tax return is a rich reservoir of information," he said. "If you give me someone's tax return, I could tell you all sorts of interesting things about their life. I could tell you how they make their money, how generous they are, how aggressive they are in tax planning, their perspective on business and life."

He added that tax returns provide much more information about how members could benefit from pending tax-related legislation than financial disclosures. "It's like night and day," he said.

Rosenthal also reviewed the returns provided to Roll Call.

Johnston, the investigative reporter, criticized members of Congress who say their financial disclosure forms are adequate. His work exposing politicians' potential conflicts of interest drew national attention in March, when he obtained part of Trump's 2005 tax return.

"They're just arguing for lower standards," Johnston said. "It's perfectly reasonable for the public to demand the highest standards for the people who represent us."