

Christopher Rizek Comments: Koskinen Revelation of Trump's Tax Return Status May Constitute a Crime

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Tax Notes

Former IRS Commissioner John Koskinen may have violated tax information privacy law when he revealed during an interview published November 15 by Politico that President Trump had filed his tax returns and that they are secured at agency headquarters, tax lawyers told Tax Analysts.

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"There is no doubt" that disclosing the fact that a taxpayer filed a tax return is a violation of taxpayer information anti-disclosure provisions in section 6103, said Christopher S. Rizek of Caplin & Drysdale, Chtd.

But whether Koskinen's implication about Trump's tax return constitutes a 6103 violation is another matter, Rizek said. "I'm not sure this reaches that level," he said. "It's arguably not that specific."

Just disclosing a taxpayer's filing status is a federal crime punishable by up to five years in prison and a \$5,000 fine, tax attorneys said November 16. The only defense, Rizek said, would be if Trump had granted Koskinen a waiver to disclose his information.

Koskinen could not be reached for comment. The White House did not respond to questions from Tax Analysts.

Koskinen disclosed nothing about specific filings Trump did or didn't make, Rizek noted, and Trump has repeatedly complained in public that he is under audit by the IRS. One could argue that the president has already tacitly admitted that he has filed, Rizek said.

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On the civil side, Trump could sue the United States, but probably not Koskinen, for damages, Rizek and Herzig said. Both cited section 7431 regarding civil damages for the unauthorized inspection or disclosure of returns and return information. It is unclear whether Koskinen could face other civil liability.

For the full article, please visit *Tax Notes'* website (subscription required).

Excerpt taken from the article "Koskinen Remarks in Politico May Constitute a Crime, Tax Lawyers Say" by William Hoffman for Tax Notes.

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