

United States Senate
WASHINGTON, DC 20510

June 3, 2026

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Secretary Bessent and Mr. Bisignano:

We write to request urgent clarification from the Internal Revenue Service (IRS) regarding the recently released addendum settlement that precludes the Department of Justice (DOJ) from bringing any action or pursuing any tax audit into previous returns filed by Donald J. Trump, his relatives, or affiliated companies. This settlement is not only unprecedented, but also appears to violate the law and decades of policy prohibiting the White House from intervening in IRS audit decisions. This administration owes the American people a complete and transparent accounting of how this addendum settlement was ultimately conceived and approved. We urge you to preserve all records, documents, and communications – including email, text message, or other messaging applications (e.g. iMessage, Signal) – held by the Internal Revenue Service and the Department of the Treasury (Treasury) related to this addendum settlement, including any communications with the White House.

On May 18, the DOJ announced the creation of an “Anti-Weaponization Fund” to compensate individuals who have been the self-described victims of undefined government activity.¹ This “Fund” – which is ultimately to receive a \$1.776 billion deposit from the Treasury’s General Fund – is one part of a broader settlement the Federal government reached with President Trump in his capacity as a private citizen,² though is currently paused subject to court proceedings.³ Immediately following its release, Treasury General Counsel Brian Morrissey resigned without explanation.⁴

¹ Department of Justice, “[Justice Department Announces Anti-Weaponization Fund](#),” Press Release, May 18, 2026.

² *Trump v. Internal Revenue Service*, 1:26-cv-20609, U.S. District Court for the Southern District of Florida, Complaint, p.1.

³ *Floyd v. Department of Justice*, 1:26-cv-1399, U.S. District Court for the Eastern District of Virginia, Order on Motion for Miscellaneous Relief.

⁴ Richard Rubin and C. Ryan Barber “[Treasury Lawyer Quits as Government Settles Trump IRS Suit](#),” *Wall Street Journal*, last updated May 18, 2026.

On May 19, the DOJ released an addendum to the settlement stipulating that the IRS is “forever barred and precluded” from pursuing “examinations” of President Trump, “related or affiliated individuals,” and related trusts and businesses.⁵ This sweeping declaration of prosecutorial forbearance prohibits “any and all claims...whether presently known or unknown...[that] have been or could have been” asserted.⁶ Unlike the larger settlement released Monday, which was signed by Mr. Bisignano, Associate Attorney General Stanley Woodward, and Trump attorney Daniel Epstein, the addendum one-page document was signed solely by acting Attorney General Todd Blanche. Metadata attached to the document indicates it was prepared or scanned at 7:50 a.m. Tuesday.⁷

The terms of this addendum are shocking and require immediate explanation. Not only will taxpayers now be forced to pay monetary damages to an unclear set of individuals claiming unenumerated harms as part of the “Fund,”⁸ but President Trump has appeared to shield himself, his relatives, and other affiliated interests from IRS audits into past tax returns – a grant of retrospective immunity that has never been offered to any individual in the history of the Internal Revenue Service.⁹

Furthermore, the creation of this addendum may expose a number of individuals to criminal liability. The legal framework governing presidential interference in IRS audit decisions is clear and longstanding.¹⁰ Under 26 U.S.C. § 7217(a), it is “unlawful for any applicable person 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 with respect to the tax liability of such taxpayer.”¹¹ This prohibition is explicitly extended to the President and Vice President, as well as individuals serving at Level I of the Executive Schedule – such as the Secretary of the Treasury and the Commissioner of Social Security.¹² It also requires IRS officers and officials who receive such requests to report them to the Treasury Inspector General for Tax Administration (TIGTA). Failure to do so may subject those officers to criminal prosecution.

⁵ Office of the Attorney General, “[Addendum](#),” Department of Justice, May 19, 2026.

⁶ Ibid.

⁷ Josh Gerstein and Danny Nguyen, “[Justice Department expands Trump settlement to cover his tax audits](#),” *POLITICO*, last updated May 19, 2026.

⁸ Department of Justice, “[Justice Department Announces Anti-Weaponization Fund](#),” Press Release, May 18, 2026. On its face the agreement would hide the identities of people awarded money from the fund, as well as the amount received (“The Anti-Weaponization Fund shall provide to the Attorney General a confidential written report that includes the name and address of each claimant who has received relief and if so, the nature of such relief.”).

⁹ See generally comments by former IRS Commissioner Daniel Werfel (“unaware of a single precedent where the IRS has agreed in advance to permanently forgo examination of previously filed tax returns for a specific person or business”) and former IRS Commissioner John Koskinen (“I’m never aware of the IRS ever telling a taxpayer, we will just won’t audit you as part of any settlement. I mean, there are audits that get closed. There are settlements reached. But I have never heard of the IRS in the future saying whatever you filed in the past, we’re not going to take a look at.”).

¹⁰ Congress enacted 26 U.S.C. § 7217 as part of the *Internal Revenue Service Restructuring and Reform Act of 1998* (P.L. 105-206). That legislation passed the House of Representatives in a vote of 402–8, and the Senate in a vote of 96–2.

¹¹ 26 U.S.C. § 7217(a).

¹² 26 U.S.C. § 7217(e).

Although § 7217 permits the Attorney General to make a request with respect to an IRS audit, § 7122 only grants him authority to compromise a tax dispute after it is referred to DOJ by the IRS for prosecution or defense. It remains unclear whether Mr. Bisignano, or any other IRS employee, made any referrals to DOJ concerning Trump audits. Moreover, terminating an audit of the President would violate longstanding IRS policy to audit all of the President's returns,¹³ and would be indefensible in the context of a settlement agreement reached with President Trump, given the law's prohibition on presidential requests made either "directly or indirectly." A settlement agreement between the Federal government and the President that intervenes in IRS audit action appears to violate the law on its face.

While acting Attorney General Blanche has stipulated that neither Trump nor his family members will receive rewards from the "Anti-Weaponization Fund," a favorable resolution of pending audits and the limitation of future ones for past returns may prove especially lucrative. Reporting from 2024 suggested that a loss in a then-active IRS audit could cost President Trump more than \$100 million.¹⁴ It remains unclear whether that examination has closed, or whether there are any other pending audits of President Trump, his family members or affiliated entities.

The American people deserve immediate information explaining how this addendum agreement was conceived, drafted, and approved. In addition to preserving all relevant documents, records, and communications, including both hard copies and electronically-stored information, we demand answers to the following questions by June 12, 2026:

1. What were the conclusions reached by career civil servants in the IRS Office of Chief Counsel regarding the merits of President Trump's lawsuit?
 - a. Please provide a copy of the 25-page IRS memorandum as prepared by the IRS Office of Chief Counsel.
2. Who within the IRS and the Treasury reviewed the IRS memorandum regarding President Trump's lawsuit?
3. Were there any internal memoranda or briefs, whether drafts or final, prepared regarding the applicability of 26 U.S.C. § 7217 or 7122 to the addendum agreement of May 19?
 - a. If so, which staff attorneys worked on those memoranda or briefs? Were any of them submitted for final approval?
 - b. If not, did the Treasury and IRS consider the implications of 26 U.S.C. § 7217 or 7122?
 - c. Did any IRS employee refer any of the Trump family's audit disputes to the DOJ for prosecution or defense?
 - If so, who?
 - If not, under what authority did DOJ attempt to settle those disputes?
4. Has either the IRS or the Treasury issued staff advisories enumerating IRS employees' responsibilities under the provisions of 26 U.S.C. § 7217, and the potential penalties for noncompliance?

¹³ Internal Revenue Manual 3.28.3.5.3, Mandatory Examination, https://www.irs.gov/irm/part3/irm_03-028-003#idm140264179003024.

¹⁴ Russ Buettner and Paul Kiel, "[Trump May Owe \\$100 Million From Double-Dip Tax Breaks, Audit Shows](#)," *The New York Times*, last updated May 13, 2024.

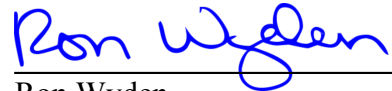
5. Were there any other internal memoranda or briefs, whether drafts or final, prepared in connection with the addendum agreement of May 19?
 - a. If so, please provide them.
6. What role did former Treasury General Counsel Brian Morrissey have in reviewing, directing, approving, or otherwise participating in either the settlement agreement of May 18 or the addendum agreement of May 19?
 - a. What role did the Treasury's Office of General Counsel have generally?
 - b. What role did the IRS Office of Chief Counsel have generally?
7. What role did Treasury Secretary Scott Bessent have in reviewing, directing, approving, or otherwise participating in either the settlement agreement of May 18 or the addendum agreement of May 19?
8. What role did IRS CEO and Commissioner of Social Security Frank Bisignano have in reviewing, directing, approving, or otherwise participating in either the settlement agreement of May 18 or the addendum agreement of May 19?

We appreciate your attention to this matter, and look forward to full and accurate statements in response to the questions above.

Sincerely,



Michael F. Bennet
United States Senator
Ranking Member,
Subcommittee on Taxation
and IRS Oversight



Ron Wyden
United States Senator
Ranking Member, Committee
on Finance



Mark R. Warner
United States Senator



Sheldon Whitehouse
United States Senator



Elizabeth Warren
United States Senator



Bernard Sanders
United States Senator

Ben Ray Lujan

Ben Ray Lujan
United States Senator

R. Warnock

Raphael Warnock
United States Senator