

**Congress of the United States**  
**House of Representatives**

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

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November 22, 2016

Sheri A. Dillon, Esq.  
Morgan, Lewis & Bockius LLP  
2020 K St NW  
Washington, DC 20006

Dear Ms. Dillon:

I am writing to request additional information on the apparent admission of the Donald J. Trump Foundation to multiple instances in which the organization appears to have violated the legal prohibition against using charitable funds to benefit its leaders, their family members, or other disqualified individuals—commonly known as “self-dealing.”

Recent news reports indicate that last night, an employee at your law firm uploaded and posted online the Foundation’s 2015 tax filings to the Internal Revenue Service (IRS).<sup>1</sup> Under Part VII-B, question 1(a)(5) asked whether the Foundation transferred “any income or assets to a disqualified person” or made “any of either available for the benefit or use of a disqualified person” in the current year.<sup>2</sup> A later question in that section asked if the Foundation engaged “in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015?”<sup>3</sup> The Foundation checked “Yes” in response to both questions.<sup>4</sup>

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<sup>1</sup> *Trump Foundation Admits to Violating Ban on “Self-Dealing,” New Filing to IRS Shows*, Washington Post (Nov. 22, 2016) (online at [www.washingtonpost.com/politics/trump-foundation-apparently-admits-to-violating-ban-on-self-dealing-new-filing-to-irs-shows/2016/11/22/893f6508-b0a9-11e6-8616-52b15787add0\\_story.html](http://www.washingtonpost.com/politics/trump-foundation-apparently-admits-to-violating-ban-on-self-dealing-new-filing-to-irs-shows/2016/11/22/893f6508-b0a9-11e6-8616-52b15787add0_story.html)).

<sup>2</sup> Department of the Treasury, Internal Revenue Service, *Return of Private Foundation* (2015) (Form 990-PF) (online at <https://assets.documentcloud.org/documents/3224099/Trump-Foundation-2015-tax-filing.pdf>).

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

If these accounts are accurate, this new document appears to corroborate multiple reports of self-dealing that have been repeatedly denied or disregarded by President-elect Trump over the past year. Unfortunately, this filing provides no further details about these multiple incidents of apparent self-dealing.

According to press reports, the Foundation spent more than a quarter-million dollars of charitable funds to settle various lawsuits involving the President-elect's for-profit companies.<sup>5</sup>

The Foundation also reportedly used \$20,000 of charitable funds to purchase a six-foot tall portrait of the President-elect, and at the time the Foundation was predominantly funded by other donors.<sup>6</sup>

The Foundation also previously paid a 10% excise tax to the IRS for reportedly providing an illegal \$25,000 political contribution to the campaign of Florida Attorney General Pam Bondi. At the time, Ms. Bondi was considering whether to investigate allegations of fraud against Trump University and decided not to pursue the case after receiving the contribution. The Trump Organization's Senior Vice President and Controller stated that the improper reporting of a political gift as a charitable donation "wasn't done intentionally to hide a political donation, it was just an error."<sup>7</sup>

The Foundation reportedly has no paid staffers, but instead has an unpaid board consisting of President-elect Trump, his children Ivanka, Eric, and Donald Jr., along with one Trump Organization employee.<sup>8</sup> In order to understand the full extent of these actions, I request that you provide the following information by December 6, 2016:

1. documents related to the Foundation's transfer of any income or assets to a disqualified person (or its actions in making any of either available for the benefit or use of a disqualified person), including the nature of and amounts associated with each violation;

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<sup>5</sup> *Trump Used \$258,000 From His Charity to Settle Legal Problems*, Washington Post (Sept. 20, 2016) (online at [www.washingtonpost.com/politics/trump-used-258000-from-his-charity-to-settle-legal-problems/2016/09/20/adc88f9c-7d11-11e6-ac8e-cf8e0dd91dc7\\_story.html](http://www.washingtonpost.com/politics/trump-used-258000-from-his-charity-to-settle-legal-problems/2016/09/20/adc88f9c-7d11-11e6-ac8e-cf8e0dd91dc7_story.html)).

<sup>6</sup> *This is the Portrait of Donald Trump That His Charity Bought for \$20,000*, Washington Post (Nov. 1, 2016) (online at [www.washingtonpost.com/news/post-politics/wp/2016/11/01/this-is-the-portrait-of-himself-that-donald-trump-bought-with-20000-from-his-charity](http://www.washingtonpost.com/news/post-politics/wp/2016/11/01/this-is-the-portrait-of-himself-that-donald-trump-bought-with-20000-from-his-charity)).

<sup>7</sup> *Donald Trump's \$25,000 Pam Bondi Problem*, The Hill (Sept. 6, 2016) (online at <http://thehill.com/blogs/pundits-blog/presidential-campaign/294603-donald-trumps-25000-pam-bondi-problem>).

<sup>8</sup> *How Donald Trump Retooled His Charity to Spend Other People's Money*, Washington Post (Sept. 10, 2016) (online at [www.washingtonpost.com/politics/how-donald-trump-retooled-his-charity-to-spend-other-peoples-money/2016/09/10/da8cce64-75df-11e6-8149-b8d05321db62\\_story.html](http://www.washingtonpost.com/politics/how-donald-trump-retooled-his-charity-to-spend-other-peoples-money/2016/09/10/da8cce64-75df-11e6-8149-b8d05321db62_story.html)).

2. documents related to the amounts of penalties or excise taxes for each violation and whether those amounts have been paid;
3. documents identifying the individual “disqualified person” that income or assets were improperly transferred to or made available for the benefit or use of in each instance;
4. documents identifying the amount of income or assets that were transferred to or made available for the benefit or use of a “disqualified person” in each instance;
5. an explanation of whether the Foundation also admitted to self-dealing violations in any previous tax filings, and if not, why not; and
6. when President-elect Trump became aware of each of these incidents, how he became aware, and what actions he took in response.

I appreciate your prompt attention to this serious matter.

Sincerely,



Elijah E. Cummings  
Ranking Member

cc: The Honorable Jason Chaffetz