

# Anyone Up for a FOIA Request?

## DISCLOSURE OF TAX RETURNS REQUIRES PRESIDENTIAL REQUEST WITH SIGNATURE

by Joseph DeMaio, ©2013



Did Obama make a legal request to review tax returns disclosed to him by the IRS?

(Oct. 10, 2013) — [This](#) could constitute an impeachable offense. 26 U.S.C. § 6103, part of the Internal Revenue Code, is entitled “Confidentiality and disclosure of returns and return information.” 26 U.S.C. § 6103(g)(1), in turn, does, in fact, authorize the disclosure of confidential information to the president and certain other persons (congressional committees), but *only* if certain written steps are observed.

The relevant subsection of the statute reads:

(1) In general.

Upon written request by the President, *signed by him personally*, the Secretary shall furnish to the President, or to such employee or employees of the White House Office as the President may designate by name in such request, a return or return information with respect to any taxpayer named in such request. Any such request shall state- (A) the name and address of the taxpayer whose return or return information is to be disclosed, (B) the kind of return or return information which is to be disclosed, (C) the taxable period or periods covered by such return or return information, and (D) the specific reason why the inspection or disclosure is requested.

Anyone out there up for a FOIA request to see the “written request” signed “personally” by Monsieur obama? The main place where the Freedom of Information Act (“FOIA”) can be found is [5 U.S.C. § 552](#). The FOIA applies to all “agencies” of the United States government. [5 U.S.C. § 551\(1\)](#) defines “agency” as follows:

(1) “agency” means each authority of the Government of the United States, whether or not it is within or subject to review by another agency, but does not include- (A) the Congress; (B) the courts of the United States; (C) the governments of the territories or possessions of the United States; (D) the government of the District of Columbia.

Parenthetically, the first “exclusion” from FOIA coverage – the Congress – once again proves the truth of Napoleon the Pig’s amended Animal Commandment from Orwell’s *Animal Farm*: “All animals are equal, but some animals are more equal than others.”

But I digress. Plainly, the White House constitutes an “authority of the Government of the United States,” and is thus a “covered agency” subject to the FOIA. So, to reiterate, anyone out there up for making a FOIA request for the “personally signed” written request, required by the internal revenue code, from the Emperor at 1600?