

Former IRS attorney writes op-ed urging IRS to investigate Trump

BY JOHN BOWDEN

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A former attorney to the chief counsel of the IRS who specialized in nonprofit organizations is urging the agency to open an investigation into the Trump Foundation, [President Trump's](#) personal charitable foundation.

In an op-ed for [The New York Times](#), Philip Hackney argued that Trump could be prosecuted for evading taxes on some of his "self-dealing" payments, as well as for making false statements on tax filings.

Trump is "criminally liable for his actions," Hackney wrote.

The op-ed follows a lawsuit filed by the New York attorney general [alleging violations of state and federal law](#). The lawsuit charged that Trump has employed the foundation for questionable uses including to making payments on lawsuits against his golf clubs.

The lawsuit also referred the case to the IRS, asking that the agency examine the foundation for possible violations of tax laws.

"If I were still at the I.R.S., based on the lawsuit, I would make a criminal referral, on charges of tax evasion or false statements on a tax return, or both," Hackney wrote.

"The government could anchor a tax evasion and false statement case upon the multiple instances of self-dealing, as cataloged by the New York attorney general, between Mr. Trump and the foundation," Hackney continued. "The attorney general details occasions when Mr. Trump directed the foundation to acquire expensive things like paintings of himself for himself."

"Each of these self-dealing transactions probably subjected Mr. Trump to a [10 percent tax](#) applied to the value of the transaction. In addition, he may owe other excise taxes and penalties," he wrote.

The case would be complicated, however, by Trump's argument that his lawyers handle all or most of the foundation's tax filings, while he has said in the past that he "hopes" the filings are correct.

IRS prosecutions, Hackney continued, are reserved for repeat offenders who show brazen disregard for laws against charitable self-dealing.

"I do not believe these violations are within the norm of mistaken or accidental use," he wrote of Trump's activities. "It represents a continued willingness to violate basic charitable norms."

In particular, Hackney pointed to the Trump Foundation's \$25,000 donation to the reelection campaign of Pam Bondi, Florida's Republican attorney general, as one instance of improper contributions made by the foundation for which it later apologized.

"He may see it as a petty violation, but it is an enormous breach for the broader community," Hackney argued. "The I.R.S. owes it to the public to investigate such egregious acts for criminal violations."