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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

September 15, 2005

KOLAN DAVIS, STAFF DIRECTOR AND CHIEF COUNSEL
RUSSELL SULLIVAN, DEMOCRATIC STAFF DIRECTOR

The Honorable Andrew H. Card, Jr.
Chief of Staff
The White House
1600 Pennsylvania Ave, NW
Washington, DC 20500

Dear Mr. Card:

I want to bring to your attention a matter of mutual concern – preserving the integrity of our voluntary self-assessment system of taxation. The American public rightly expects a high degree of honesty and personal integrity from those appointed to senior positions in the Federal government. Those nominated have a duty and responsibility to assure the public that they are complying with our tax laws and paying their fair share of the Nation's revenue needs. The Finance Committee's due diligence process requires that nominees, including Cabinet Secretaries and Tax Court judges, respond candidly to questions related to their compliance with tax laws. I ask that Judge John Roberts do the same. In anticipation of an imminent nomination to replace Justice Sandra Day O'Connor, I also request the same information for that individual.

The nomination of Judge Roberts to serve as the Chief Justice of the United States marks a change in leadership of the Nation's judiciary for the first time in nearly twenty years. In addition to managing the Supreme Court, the Chief Justice oversees the entire Federal judiciary. Every day, Federal judges determine facts and render decisions on the application of our tax laws. Those who are nominated to stand in judgment of others, including Justices of the Supreme Court, must themselves have complied with the tax code.

Accordingly, I am asking that Judge Roberts and the nominee named to replace Justice O'Connor respond to the following questions and make available the requested information.

1. Have you filed all Federal, State, local and other tax returns when due (including extensions) for each of the past ten years? If not, provide details.
2. Have you paid all Federal, State, local, and other taxes when due (including extensions) for each of the past ten years? If not, provide details.
3. Were all your Federal, State, local, and other tax returns and tax liabilities current (filed and paid) as of the date of your nomination? If not, provide details.
4. Have any of your Federal, State, local or other tax returns for the past 10 years been audited by the appropriate tax authority? If so, what resulted from the audit(s)?

The Honorable Andrew H. Card, Jr.

September 15, 2005

Page Two

5. Have any Federal, State, local, or other tax liens been filed against you or against any real property or personal property which you own either individually, jointly, or in partnership? If so, provide details.
6. Please provide copies of your Federal income tax returns for the past ten years. (These tax returns will be made available to the nonpartisan Joint Committee on Taxation for review and will not be made available for public inspection.)

I appreciate your prompt attention to this matter. Please do not hesitate to contact me if you have any questions regarding this request.

Sincerely yours,

A handwritten signature in black ink that reads "Max Baucus". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

Max Baucus
Ranking Member