

Supreme Court agrees to review Trump's efforts to keep his tax returns, financial records secret

WASHINGTON – The [Supreme Court](#) on Friday agreed to conduct full reviews of three cases that will decide whether President Donald Trump may continue shielding his [personal tax and financial data](#) from Congress and a New York City prosecutor.

Moving to issue the final word on lawsuits with constitutional separation-of-powers and federalism stakes, the court said it would hear arguments in March. That timetable sets the stage for rulings in June, amid the height of the 2020 presidential election.

The decision came hours after the Democratically-controlled House [moved toward a final vote next week on impeaching the first-term Republican president](#). Although the judicial and congressional actions aren't directly linked, Chief Justice John Roberts would preside over a likely Senate impeachment trial in January.

Trump's lawyers asked the high court to intercede on his behalf in the three cases after an unbroken string of losses in federal district and appeals courts. The Supreme Court represents the [president's last hope](#) to protect the documents from being released by banks and accounting firms as he seeks re-election.



The justices agreed to weigh in on Trump's opposition to [three distinct investigations](#):

- Manhattan District Attorney Cyrus Vance issued grand jury subpoenas to the Trump Organization in August as part of a criminal investigation of [hush-money payments to two women](#) claiming past affairs with Trump, which he has denied. Vance also subpoenaed Mazars USA, Trump's longtime accounting firm, in September seeking eight years of his tax returns. Two lower federal courts upheld the subpoenas.
- The House Committee on Oversight and Reform issued a subpoena to Mazars USA, Trump's accounting firm, in April seeking financial records from the president, his family business, a trust and the company that runs Trump International Hotel in Washington, D.C. [Trump's former personal lawyer, Michael Cohen](#), testified before Congress that Trump routinely overstated or understated his holdings for financial gain. Again, two federal courts have ruled against the president.
- The House Financial Services Committee and Intelligence Committee issued subpoenas to [Deutsche Bank and Capital One Financial Corp.](#) in April seeking records from Trump, his three oldest children and the Trump Organization. The panels are probing risky lending practices by major financial institutions and efforts by Russia to influence U.S. elections. As with the other cases, Trump is 0-for-2.

"These are fairly monumental questions," Professor Michael Gerhardt, an expert on constitutional conflicts between presidents and Congress at the University of North Carolina School of Law, said before Friday night's announcement by the high court.

'Is he above the law?'

As a New York-based real estate developer and reality TV star, Trump made it a practice to bring his personal and professional beefs to court. Since winning the White House, he has done the same thing on political and policy matters.

A USA TODAY analysis in 2016 of legal filings across the United States found that Trump and his businesses had been involved in at least [4,000 legal actions](#) in federal and state courts over three decades, ranging from million-dollar real estate battles to personal defamation lawsuits.

Trump International Hotel in Washington, D.C., is at the center of lawsuits accusing President Trump of illegally profiting off the presidency.

The three cases involving his tax and financial records aren't even the latest. Just this week, federal appeals courts in the District of Columbia and Richmond, Va., heard Justice Department challenges to lawsuits filed by Democrats in Congress and two attorneys general that claim Trump violated the Constitution by profiting from official [foreign and domestic visits to his hotels](#) and other properties.

"It really goes to the question, is he above the law?" Judge James Wynn of the U.S. Court of Appeals for the 4th Circuit said Thursday.

In between those two hearings, a federal judge in Texas issued a nationwide injunction against the administration's use of up to \$3.6 billion in military construction funds to build a [wall along the Mexican border](#).

Trump has done what he can to stack the judicial decks in his favor by [nominating judges to federal courts](#) at a record pace. On Wednesday, the Senate confirmed his 50th appeals court judge; it took President Barack Obama eight years to put 55 judges on those courts. Trump's nominees have flipped three additional circuit courts to a majority of Republican presidents' appointees.

But it has been the Supreme Court where Trump has sought special solicitude. The administration has asked the justices for emergency stays of lower court actions more than 20 times in three years, compared to eight times in the previous 16 years, according to a Harvard Law Review article by University of Texas School of Law professor Stephen Vladeck.

Despite the court's conservative tilt, the result has been mixed. The court upheld Trump's travel ban against several majority-Muslim nations on his third try last year, but it blocked his effort this year to put a citizenship question on the 2020 census. Now it is weighing his effort to wind down the [Deferred Action for Childhood Arrivals](#) program, which has provided a reprieve for some undocumented immigrants brought to the United States as children.

The financial document cases present a conundrum for the high court, on which Trump's two nominees, Associate Justices [Neil Gorsuch and Brett Kavanaugh](#), have solidified a 5-4 conservative majority.

If it rules in favor of the president, it will be accused of political favoritism. The high court ruled unanimously on demands for documents or testimony against President Richard Nixon in 1974 and President Bill Clinton in 1997, opinions that [Roberts](#), who favors unanimity whenever possible, likely respects.

On the other hand, if it rules against Trump, the court's conservative majority will be vilified by the president's supporters.

Despite the political maelstrom surrounding the court on those and other issues, Roberts insists it does not affect the court.

"We will continue to decide cases according to the Constitution and laws, without fear or favor," he said in September on the eve of the court's 2019 term.

Having 'the last word'

The cases involving Trump's tax returns and financial documents might not be the most consequential facing the justices, who have disputes over gay rights and gun rights, abortion and religion on their docket. But they may be the most controversial.

The criminal case from Manhattan was the only one of the three formally listed for discussion at the court's Friday conference. It raises issues of federalism that focus on whether the president can be subjected to state and local investigations and prosecutions.

The U.S. Court of Appeals for the 2nd Circuit last month rejected claims by Trump's lawyers that presidents have absolute immunity from grand jury investigations of criminal conduct while in office. The lawyers had claimed [Trump could shoot](#)

[someone](#) on Fifth Avenue and escape prosecution while in the Oval Office.

"For the first time in our nation's history, a state or local prosecutor has launched a criminal investigation of the president of the United States and subjected him to coercive criminal process," Trump attorney Jay Alan Sekulow told the Supreme Court.

Vance wants to see how payments to adult film star Stormy Daniels and former Playboy model Karen McDougal were reflected in records of The Trump Organization, which is headquartered in New York City.

Hush-money payments to adult film actress Stormy Daniels are central to two of the lawsuits seeking tax and financial documents from President Trump's accounting firm.

In the case involving the House Oversight and Reform Committee, the high court may have tipped its hand last month by blocking the decision of the U.S. Court of Appeals for the District of Columbia Circuit while Trump's lawyers appealed.

The panel wants to compare eight years of financial documents to Cohen's testimony and government disclosures. Cohen told Congress that before becoming president, Trump routinely overstated or understated his holdings, depending on his needs.

The House of Representatives' general counsel, Douglas Letter, said the records are needed to help determine "whether senior government officials, including the president, are acting in the country's best interest and not in their own financial interest."

But Trump lawyer William Consovoy warned the justices that "given the obvious temptation to investigate the personal affairs of political rivals, subpoenas concerning the private lives of presidents will become routine in times of divided government."

The dispute over the subpoena seeking documents from Deutsche Bank and Capital One is focused more on public policy goals, including abuses of the financial system and efforts by foreign powers to influence the U.S. political process. As part of that, congressional investigators are looking at "potential leverage that foreign actors may have over President Trump, his family, and his businesses," Letter said in court papers.

The U.S. Court of Appeals for the 2nd Circuit found that those were "valid legislative purposes" rather than "artificial pretexts for ill-motivated maneuvers." But Trump's lawyer, Patrick Strawbridge, told the Supreme Court in legal papers that the documents sought "cover individuals who have never held government office (including minor children) and seek virtually every financial detail that the institutions might have about applicants' private affairs."

Taken together, the three cases involve broad constitutional questions. Two test the breadth of Congress' investigative and legislative powers; the third involves the untested issue of whether presidents are subject to criminal investigations by local or state prosecutors.

Said Erwin Chemerinsky, dean of the University of California-Berkeley School of

Lawbefore the court's announcement: "These are issues of national importance going before a court that, I think, likes to have the last word on issues of national importance."