

Donald J. & Melania Trump

New York NY 10022

Date:

04/03/2019

Taxpayer ID number: (last four digits only)

Forms:

1040

Tax periods:

December 31, 2015

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Work paper number:

Dear Donald J. & Melania Trump:

Your federal return for the periods shown above was selected for examination.

What you need to do

Call me on or before April 12, 2019. You may contact me from 8:00 am number above.

to 4:30 pm

at the telephone

During our conversation, we'll talk about the items I'll be examining on your returns, the types of documents I'll ask you to provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

Someone can represent you

You can have someone represent you during any part of this examination. If you want representation, you and the representative you authorize must provide a completed Form 2848, *Power of Attorney and Declaration of Representative*, before we can discuss any of your tax matters.

If you won't be present, you can mail or fax the form to me or have your representative bring it to the first appointment.

Your rights as a taxpayer

Publication 1, Your Rights as a Taxpayer, Publication 5125, Large Business & International Examination Process, and Notice 609, Privacy Act Notice, provide detailed information of the examination process.

The Taxpayer Bill of Rights, found in Publication 1, describes the ten fundamental rights taxpayers have in dealing with the IRS. Publication 1 also discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

The IRS will sometimes contact third parties if we need information regarding your case. Our need to contact other persons may continue as long as there is activity in your case.

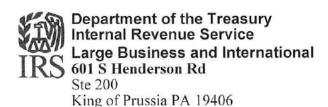
You can get any forms, notices or publications mentioned above by visiting our website at www.irs.gov/forms- pubs, or by calling 800-TAXFORM (800-829-3676).

I look forward to hearing from you by April 12, 2019.

Thank you for your cooperation.

Sincerely,

Internal Revenue Agent



Donald J. & Melania Trump

New York NY 10022

Date: 09/18/2019 Taxpayer ID number: (last four digits only) Forms: 1040 Tax periods: December 31, 2016 Person to contact: Employee ID number: Contact telephone number: Contact fax number:

Work paper number:

Dear Donald J. & Melania Trump:

Your federal return for the periods shown above was selected for examination.

What you need to do

Call me on or before October 2, 2019. You may contact me from 8:00 am to 4:30 pm at the telephone number above.

During our conversation, we'll talk about the items I'll be examining on your returns, the types of documents I'll ask you to provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

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I look forward to hearing from you by October 2, 2019.

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Thank	VOII	tor	VOIII	COO	peration.
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Sincerely,

Internal Revenue Agent



Donald J. Trump & Melania Trump

Palm Beach, FL 33480

Date:

03/23/2021

Taxpayer ID number (last 4 digits):

Form:

1040

Tax periods:

201712: 201812

Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Dear Donald J. Trump & Melania Trump:

Your federal return for the period(s) shown above was selected for examination.

What you need to do

Please call me on or before 4/2/21

. You may contact me from 7:00 am

to 3:30 pm

at the

telephone number provided above.

During our telephone conversation, we'll talk about the items I'll be examining on your return, the types of documents I'll ask you to provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

Someone may represent you

You may have someone represent you during any part of this examination. If you decide you want representation, the representative you authorize will need a completed Form(s) 2848, *Power of Attorney and Declaration of Representative*, before we can discuss any of your tax matters.

If you choose to have someone represent you, please provide a completed Form 2848 by our first appointment. You can mail or fax the form to me or have your representative provide it at the first appointment, if you won't be present. You can obtain Form 2848 from our office, from our web site, www.irs.gov or by calling (800) 829-3676.

If you filed a joint return, you and your spouse may attend the examination. If you and/or your spouse choose not to attend with your representative, you must provide completed Form(s) 2848. You should provide a separate Form 2848 for each spouse if you filed jointly even if you use the same representative.

Your rights as a taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer* and Notice 609, *Privacy Act Notice*. The Declaration of Taxpayer Rights found in Publication 1 discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

A video presentation, "Your Guide to an IRS Audit," is available at http://www.irsvideos.gov/audit. The video explains the examination process and will assist you in preparing for your audit.

Thank you for your cooperation and I look forward to hearing from you by April 2, 2021 .



Enclosures: Publication 1 Notice 609



601 S. Henderson Rd., Suite 200 King of Prussia, PA 19406

Donald J. Trump & Melania Trump

Palm Beach, FL 33480

Date:

04/04/2022

Taxpayer ID number (last 4 digits):

Form:

1040

Tax periods:

201912

Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Dear Donald J. Trump & Melania Trump:

Your federal return for the period(s) shown above was selected for examination.

What you need to do

Please call me on or before 4/11/2022 . You may contact me from 7:00 am to 3:30 pm at the telephone number provided above.

During our telephone conversation, we'll talk about the items I'll be examining on your return, the types of documents I'll ask you to provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

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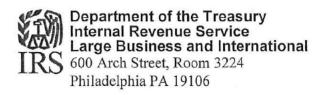
Thank you for your cooperation and I look forward to hearing from you by April 11, 2022.

Digitally signed by

Date: 2022.04.04 07:20:13
-04'00'

Senior Internal Revenue Agent

Enclosures: Publication 1 Notice 609



DJT Holdings LLC Woodbury NY 11797 Date: 07/25/2019 Partnership name: DJT Holdings LLC Partnership ID number (last 4 digits): Tax year: December 31, 2015 Person to contact: Employee ID number: Contact hours: 8:00 am - 4:30 pm Contact telephone number: Contact fax number:

Response due date: 08/09/2019

Notice of Selection for Examination

To whom it may concern:

We've selected your Form 1065, U.S. Return of Partnership Income, for examination of the tax period above.

What you must do

Call me on or before August 9, 2019 at the telephone number above.

We'll discuss the items I'm going to examine, the types of documents you must provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

Someone can represent you

If you want to authorize a third party to represent you during any part of this examination, complete Form 2848, Power of Attorney and Declaration of Representative.

The partnership return is subject to the partnership audit procedures under the Tax Equity and Fiscal Responsibility Act of 1982. Therefore we'll send most communications, including document requests and conference notifications, only to the tax matters partner responsible for keeping all partners informed of scheduled events and the status of the proceedings. Refer to Treasury Regulations (26 C.F.R.) Section 301.6223(g)-1 for the tax matters partner's responsibilities.

We show your tax matters partner is:

DJT Holdings Managing Member LLC, c/o Weiser Mazars, Woodbury NY 11797

If you need to update the information above, send the most current information within 30 days from the date of this letter to the address at the top of this letter. Refer to Treasury Regulations (26 C.F.R.) Section 301,6231(a)(7)-1 for the tax matters partner designation.

Time sensitive election - for partnership tax periods beginning after November 2, 2015 and before January 1, 2018 - is due within 30 days from date of this letter.

The Bipartisan Budget Act of 2015 (BBA) provides centralized partnership audit procedures that are generally effective for tax years beginning on or after January 1, 2018. However, per Treasury Regulations (26 C.F.R.) Section 301.9100-22, certain partnerships can elect to have the centralized partnership audit procedures enacted by the BBA apply to tax periods beginning after November 2, 2015, and before January 1, 2018. The partnership must make this election within 30 days from the date of this letter. We cannot extend this 30-day period. Once made, the partnership can revoke this election only with the IRS's consent.

To make this election, you can use Form 7036, Election Under Section 1101(g)(4) of the Bipartisan Budget Act of 2015. For information about eligibility to elect into the centralized partnership audit procedures and for how to make an election (if not using Form 7036), see Treasury Regulations (26 C.F.R.) Section 301.9100-22.

If you make this election for your taxable year, we'll generally send all communications, including document requests and conference notifications, to the partnership representative designated in the election. We'll also send certain notices to you, the partnership, as required by Internal Revenue Code Section 6231.

If you choose to have someone represent you, send the completed Form 2848 by our first appointment. If you won't be present for this appointment, you can mail or fax the form to me, or have your representative give it to me at the appointment.

Your rights as a taxpayer

To better understand the examination process, you can download and read Publication 1, Your Rights as a Taxpayer, and Notice 609, Privacy Act Notice. Publication 1 explains what happens before, during, and after an examination. The Taxpayer Bill of Rights included in Publication 1 explains your rights as a taxpayer.

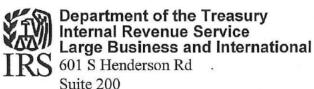
The IRS will sometimes contact third parties if we need information regarding your case. Our need to contact other persons may continue as long as there is activity on your case.

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

Thank you for your cooperation. I look forward to hearing from you by August 9, 2019.

Sincerely,

Internal Revenue Agent



Suite 200 King of Prussia PA 19406

DJT Holdings LLC c/o Mazars USA

Woodbury NY 11797

Date:

02/11/2020

Partnership name:

DJT Holdings LLC

Partnership ID number (last 4 digits):

Tax year:

December 31, 2016

Person to contact:

Employee ID number:

Contact hours:

8:00 am - 4:30 pm

Contact telephone number:

Contact fax number:

Response due date: 02/21/2020

Notice of Selection for Examination

To whom it may concern:

We've selected your Form 1065, U.S. Return of Partnership Income, for examination of the tax period above.

What you must do

Call me on or before February 21, 2020 at the telephone number above.

We'll discuss the items I'm going to examine, the types of documents you must provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

Someone can represent you

If you want to authorize a third party to represent you during any part of this examination, complete Form 2848, Power of Attorney and Declaration of Representative.

The partnership return is subject to the partnership audit procedures under the Tax Equity and Fiscal Responsibility Act of 1982. Therefore we'll send most communications, including document requests and conference notifications, only to the tax matters partner responsible for keeping all partners informed of scheduled events and the status of the proceedings. Refer to Treasury Regulations (26 C.F.R.) Section 301.6223(g)-1 for the tax matters partner's responsibilities.

We show your tax matters partner is:

DJT Holdings Managing Member LLC c/o Weiser Mazars

Woodbury NY 11797

If you need to update the information above, send the most current information within 30 days from the date of this letter to the address at the top of this letter. Refer to Treasury Regulations (26 C.F.R.) Section 301.6231(a)(7)-1 for the tax matters partner designation.

Time sensitive election - for partnership tax periods beginning after November 2, 2015 and before January 1, 2018 - is due within 30 days from date of this letter.

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To make this election, you can use Form 7036, Election Under Section 1101(g)(4) of the Bipartisan Budget Act of 2015. For information about eligibility to elect into the centralized partnership audit procedures and for how to make an election (if not using Form 7036), see Treasury Regulations (26 C.F.R.) Section 301.9100-22.

If you make this election for your taxable year, we'll generally send all communications, including document requests and conference notifications, to the partnership representative designated in the election. We'll also send certain notices to you, the partnership, as required by Internal Revenue Code Section 6231.

If you choose to have someone represent you, send the completed Form 2848 by our first appointment. If you won't be present for this appointment, you can mail or fax the form to me, or have your representative give it to me at the appointment.

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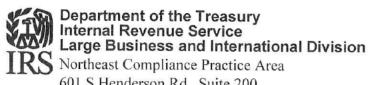
The IRS will sometimes contact third parties if we need information regarding your case. Our need to contact other persons may continue as long as there is activity on your case.

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

Thank you for your cooperation. I look forward to hearing from you by February 21, 2020.

Sincerely,

Internal Revenue Agent



601 S Henderson Rd., Suite 200 King of Prussia, PA 19406

DJT Holdings LLC c/o Mazars USA LLP

Woodbury, NY 11797

Date: 03/19/2021

Partnership name: DJT Holdings LLC

Partnership ID number (last 4 digits):

Tax year:

December 31, 2017

Person to contact:

Employee ID number:

Contact hours: 7:00 am - 3:30 pm

Contact telephone number:

Contact fax number:

Response due date: 04/18/2021

Notice of Selection for Examination

To whom it may concern:

We've selected your Form 1065, U.S. Return of Partnership Income, for examination of the tax period above.

What you must do

Call me on or before April 18, 2021 at the telephone number above.

We'll discuss the items I'm going to examine, the types of documents you must provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

Someone can represent you

If you want to authorize a third party to represent you during any part of this examination, complete Form 2848, Power of Attorney and Declaration of Representative.

The partnership return is subject to the partnership audit procedures under the Tax Equity and Fiscal Responsibility Act of 1982. Therefore we'll send most communications, including document requests and conference notifications, only to the tax matters partner responsible for keeping all partners informed of scheduled events and the status of the proceedings. Refer to Treasury Regulations (26 C.F.R.) Section 301.6223(g)-1 for the tax matters partner's responsibilities.

We show your tax matters partner is:

DJT Holdings Managing Member LLC

c/o Mazars USA LLP Woodbury, NY 11797

If you need to update the information above, send the most current information within 30 days from the date of this letter to the address at the top of this letter. Refer to Treasury Regulations (26 C.F.R.) Section 301.6231(a)(7)-1 for the tax matters partner designation.

Time sensitive election - for partnership tax periods beginning after November 2, 2015 and before January 1, 2018 - is due within 30 days from date of this letter.

The Bipartisan Budget Act of 2015 (BBA) provides centralized partnership audit procedures that are generally effective for tax years beginning on or after January 1, 2018. However, per Treasury Regulations (26 C.F.R.) Section 301.9100-22, certain partnerships can elect to have the centralized partnership audit procedures enacted by the BBA apply to tax periods beginning after November 2, 2015, and before January 1, 2018. The partnership must make this election within 30 days from the date of this letter. We cannot extend this 30-day period. Once made, the partnership can revoke this election only with the IRS's consent.

To make this election, you can use Form 7036, Election Under Section 1101(g)(4) of the Bipartisan Budget Act of 2015. For information about eligibility to elect into the centralized partnership audit procedures and for how to make an election (if not using Form 7036), see Treasury Regulations (26 C.F.R.) Section 301.9100-22.

If you make this election for your taxable year, we'll generally send all communications, including document requests and conference notifications, to the partnership representative designated in the election. We'll also send certain notices to you, the partnership, as required by Internal Revenue Code Section 6231.

If you choose to have someone represent you, send the completed Form 2848 by our first appointment. If you won't be present for this appointment, you can mail or fax the form to me, or have your representative give it to me at the appointment.

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You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

Thank you for your cooperation. I look forward to hearing from you by April 18, 2021.

Sincerely,

Digitally signed by Oate: 2021.03.18 16:02:55 -04'00'

Senior Internal Revenue Agent



DJT Holdings LLC c/o The Trump Organization

New York, New York 10022

Date:

01/28/2022

Partnership name:

DJT Holdings LLC

Partnership ID number (last 4 digits):

Tax year:

December 31, 2018

Person to contact:

Employee ID number:

Contact hours: 7: am - 3:30 pm

Contact telephone number:

Contact fax number:

Response due date: 02/04/2022

Notice of Selection for Examination

To whom it may concern:

We've selected your Form 1065, U.S. Return of Partnership Income, for examination of the tax period above.

What you must do

Call me on or before 02/04/2022 at the telephone number above.

We'll discuss the items I'm going to examine, the types of documents you must provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

Someone can represent you

If you want to authorize a third party to represent you during any part of this examination, complete Form 2848, Power of Attorney and Declaration of Representative.

The partnership return is subject to the Bipartisan Budget Act (BBA) of 2015 centralized partnership audit procedures. Therefore we'll send most communications, including document requests and conference notifications, only to the partnership representative. We'll also send certain notices to you, the partnership, as required by Internal Revenue Code Section 6231.

We show your designated partnership representative is:

DJ Venture I Member Corp.

c/o The Trump Organization, New York, NY 10022

The partnership representative or designated individual can be revoked (or you can designate one if no partnership representative designation is in place), by completing Form 8979, Partnership Representative Revocation, Designation, and Resignation. Send the form to the address at the top of this letter within 30 days from the date of this letter. For mailing address updates, you may fax or mail the updated information to the contact shown at the top of this letter.

If you choose to have someone represent you, send the completed Form 2848 by our first appointment. If you won't be present for this appointment, you can mail or fax the form to me, or have your representative give it to me at the appointment.

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Thank you for your cooperation. I look forward to hearing from you by 02/04/2022.

Sincerely,

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Senior Internal Revenue Agent



DJT Holdings LLC c/o The Trump Organization New York, NY 10022 Date: 04/05/2022

Partnership name:

DJT Holdings LLC

Partnership ID number (last 4 digits):

Tax year:

December 31, 2019

Person to contact:

Employee ID number:

Contact hours:

7:00 am - 3:30 pm

Contact telephone number:

Contact fax number:

Response due date: 04/09/2022

Notice of Selection for Examination

To whom it may concern:

We've selected your Form 1065, U.S. Return of Partnership Income, for examination of the tax period above.

What you must do

Call me on or before April 11, 2022 at the telephone number above.

We'll discuss the items I'm going to examine, the types of documents you must provide, the examination process, and any concerns or questions you may have. We'll also set the date, time, and agenda for our first meeting.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

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We show your designated partnership representative is:

DT Venture I Member Corp c/o The Trump Organization New York, NY 10022

The partnership representative or designated individual can be revoked (or you can designate one if no partnership representative designation is in place), by completing Form 8979, Partnership Representative Revocation, Designation, and Resignation. Send the form to the address at the top of this letter within 30 days from the date of this letter. For mailing address updates, you may fax or mail the updated information to the contact shown at the top of this letter.

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Thank you for your cooperation. I look forward to hearing from you by 04/11/2022.

Sincerely,

Date: 2022.04.05 08:53:24-04'00'

Senior Internal Revenue Agent



DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

December 15, 2022

Chairman Richard E. Neal Ways and Means Committee U.S. House of Representatives Washington, DC 20515

Dear Chairman Neal:

In accordance with your June 16, 2021, letter and the Supreme Court decision, copies of the following documents were provided to your designated staff. These documents were requested by your staff when they reviewed all of the available documents. This information is being provided under your authority in IRC 6103(f). These documents were provided directly to your staff.

- Paper administrative files from the audit. Only the pages identified by staff.
- Electronic administrative files from the audit. Only those identified by staff

In your letter, you requested additional information regarding the audit of Donald J. Trump's individual returns. Following is the information requested.

- <u>Tax Year 2015</u>: This audit began in January 2018. The examination team has
 not yet concluded its work. Further additional work for this tax year may be
 necessary pending resolution of carryover issues from prior year(s). The issues
 under examination are charitable contributions (conservation easement), capital
 gains and losses, supplemental income and loss (cost of goods sold and
 depreciation), and other income (NOL carryforward).
- Tax Year 2016: This audit began on September 9, 2019. The examination team concluded its initial work on September 2, 2021. However, additional work for this tax year may be necessary pending resolution of carryover issues from prior year (s). The issues under examination are supplemental income and loss (passive activity loss limitations, cost of goods sold and depreciation) and other income (NOL carryforward).
- <u>Tax Year 2017</u>: This audit began on August 5, 2020. The examination team has not yet concluded its work. Further, additional work for this tax year may be necessary pending resolution of carryover issues from prior year(s). The issues

under examination are supplemental income and loss (passive activity loss limitations, cost of goods cold, and depreciation) and other income (NOL carryforward).

- <u>Tax Year 2018</u>: This audit began on October 13, 2020. The examination team
 has not yet concluded its work. The issues under examination are supplemental
 income and loss (passive activity loss limitations, cost of goods sold and
 depreciation) and other income (NOL carryforward).
- <u>Tax Year 2019</u>: This audit began on January 26, 2021. The examination team has not yet concluded its work. The issues under examination are supplemental income and loss (passive activity loss limitations, cost of goods sold and depreciation) and other income (NOL carryforward).
- Tax Year 2020: This return is not yet under examination.
- The statute of limitations has been extended by Form 872 (Consent to Extend the Time to Assess Tax) to September 30, 2023, for tax years 2015 through 2018. The statute of limitations for tax year 2019 expires October 14, 2023.
- The 2015 tax year return was selected for examination to address carryover adjustments from prior years. The 2016 through 2019 tax years were selected for audit both due to carryover adjustments from prior years and these years were returns filed while President and, therefore, are mandatory examinations.

You also requested information about 8 entities named in your letter. Following is the information requested.

- The Donald J Trump Revocable Trust: No returns are under examination for tax years 2015 through 2020.
- DJT Holdings LLC: Returns are currently under examination for tax years 2015 through 2020. The examination of tax year 2015 began on July 22, 2019, and is still ongoing. The examination of 2016 tax year began on February 10, 2020, and is still ongoing. The examination of 2017 tax year began on August 5, 2020, and is ongoing. The examination of 2018 tax year began on March 8, 2021, and is ongoing. The examination of 2019 began on January 25, 2022, and is still ongoing. The 2020 tax year is not currently under examination. The statute of limitations for tax years under examination is September 30, 2023. For tax year 2015, the issue under audit is charitable contributions (conservation easement) and for tax years 2015 through 2019, cost of goods sold, depreciation and capital gains and losses. Returns were selected for audit to address carryover adjustments from prior year(s). The examination is concluded for tax years 2015 through 2017; however additional work may be necessary pending the resolution of carryover issues for prior year(s). The examination of tax years 2018 and 2019 is ongoing.

- DJT Holdings Managing Member LLC: Returns are currently under examination for tax years 2015 through 2019. The 2020 tax year is not currently under examination. The statute of limitations for tax years 2015 through 2018 is September 30, 2023. The statute of limitations for 2019 tax year is September 16, 2023. As a partner of DJT Holdings LLC, the issues under examination for 2015 through 2019 tax years are the same as those for DJT Holdings LLC. As a partner in DJT Holdings Managing Member LLC, return is under audit because DJT Holdings LLC was selected for audit. The status of the examination for these tax years is the same as that for DJT Holdings LLC.
- <u>DTTM Operations LLC</u>: No returns are under examination for tax years 2015 through 2020.
- <u>DTTM Operations Managing Member Corporation</u>: No returns are under examination for tax years 2019 through 2020.
- <u>LFB Acquisition Member Corporation</u>: No returns are under examination for tax years 2015 through 2020.
- <u>LFB Acquisition LLC</u>: No returns are under examination for tax years 2015 through 2020.
- <u>Lamington Farm Club, LLC d/b/a Trump National Golf Club</u>: No returns are under examination for tax years 2015 through 2020.

If you have questions, please have a member of your staff contact Amy Klonsky, Chief, National Congressional Affairs Branch, at 202-317-6985.

Sincerely,

Douglas W. Odonnell

Digitally signed by Douglas W.

Odonnell

Date: 2022.12.15 14:52:09 -05'00'

Douglas W. O'Donnell Acting Commissioner