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**Rejection to Withhold Tax Returns**

# **Summary**

President Donald Trump's appeal on 4th Nov was rejected when a federal court denied his claim of presidential immunity and an effort to block access to his tax records. The three judges panel issued a decision in which they said that a president is not barred from any implementation of an order to summon him. The judges ordered that Donald Trump is not at any risk of immediate arrest or any imprisonment. Furthermore, the subpoena is not directed at the president, but it is for his accountants. One of his attorneys argued that the president's immunity would even extend if he were to shoot someone (Marimow et al.). The case in his nature is such that it will test the limits and range of Presidential power and also involve several legal clashes. The president’s lawyers told that this expedition against him is politically driven and a sitting president cannot be prosecuted in any way, shape, or form; however, the court rejected it be declaring it offensive and disrespected to the national laws. The case began after district attorney office in Manhattan subpoenaed Donald Trump attorneys for eight years of his tax records. The primary concern of the court was to check whether any law was broken in 2016 when trump's advisers paid two women when they said that they had affairs with Donald Trump.

# **Related Constitutional issues**

 Donald Trump and his legal team tried to suppress the main issue of a subpoena. The legal battle that is involved here is actually a test of the power range of the president. Donald Trump’s lawyers claim that he has absolute immunity from any criminal process. However, the prosecutors reject these claims by saying that the president is trying to invent a new tax return privilege (“Prosecutor Says Trump Wants ‘sweeping Immunity’ in Tax Fight”). The prosecutors argued that revealing information about his tax returns will not hinder or interfere in any of his presidential duties. There are opinions among the internal justice department that reveal that a president who is currently holding office cannot be charged by federal prosecutors. However, the case of Vance is different as he is an elected prosecutor from New York who enforces state laws. His investigations were followed by Cohen, who was the president's former attorney and previously said that the president ordered him to make payments to the alleged ladies that were involved in an affair with Donald Trump. However, at this stage of the case, Donald Trump is not identified as a defendant yet.

# **None- Government Institutions Linkage**

 The case in which Donald Trump is currently being investigated is a part of his private life and has nothing to with his time as a president. Furthermore, the subpoena was issued to his accountants not to him as a President of the United States (“Federal Appeals Court Rejects Trump’s Attempt to Withhold Tax Returns from Local Prosecutors”). The case deals with his tax returns and any possible law breaching that may have been done before the 2016 elections in which there was a possibility of paying illegally to the woman named Stormy Daniels. The non-government institution which was involved in this case was the president’s accounting firm known as Mazars USA. The Prosecution team asked Trump to hand over the tax record of the previous 8 years of Trump’s individual and corporate tax returns. If the case was directly related to any decision taken by Donald Trump as a president of the United States then the nature of case would have been a direct clash between government institutions.

# **Involvement of Government Institutions**

 The government institutions and personnel that are involved in this case are Internal Department of Justice, Manhattan district attorney, the federal judges that are hearing the cases and although the case is not related to the position of Presidency, Donald Trump is personally involved in the case. The attorneys of president are relating the case to the position of presidency by saying that the law allows Donald Trump an immunity towards criminal cases (Hemel). They are repeatedly stating that a president is immune to any case even if he shoots a person on the streets of Manhattan. However, the prosecution team is making it a personal case and stating that the subpoena was sent to his accounting firm and not personal to him. The attorneys of the president are making it a fight between the justice system of United States and the legal power that the same law is providing to Donald trump.

# **Impact on president Legacy**

 The impact of this case on the legacy of Donald Trump depends upon its outcome. Donald Trump has already established a great legacy due to his work on international forums (Drew). However, based on the current position, if the law protected Donald Trump just because he is a president of the country it will change the general perspective of public. They will think that the president is above the law of the state. It will make them into thinking that the law is only for the poor and common people of the country. If Donald Trump wants to continue having the support of the people, and he feels that he is innocent in this case, then he should face all the charges and presents himself before the court. But if a special rule or wavier is there for the president, then the people should respect that law. If they believe the law is wrong, they should come out in public and put pressure on the Government to change the law.

# **Work Cited**

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