

Congress of the United States

Washington, DC 20515

September 22, 2025

The Honorable J. Russell George
Treasury Inspector General
1500 Pennsylvania Avenue, N.W.
Room 4436
Washington, D.C. 20220

The Honorable Russel P. Martin
Treasury Inspector General for Tax Administration
901 D Street, S.W.
Suite 600
Washington, D.C. 20224

Dear Treasury Inspector General Russell George and Treasury Inspector General for Tax Administration Russel Martin:

I write regarding recent allegations that Mr. Thomas “Tom” Homan, President Trump’s ‘Border Czar’, was caught on video accepting a \$50,000 cash payment from undercover Federal Bureau of Investigation (FBI) agents in September 2024.¹ History suggests that we should follow the money—especially if it went unreported to the Internal Revenue Service (IRS). Under federal law, all income, legal or illegal, must be reported to the IRS, including payments stemming from bribery.² Knowingly failing to report this income would likely violate federal tax law.³ Accordingly, I request that your offices investigate whether Mr. Homan properly reported this payment on his 2024 federal tax return.

According to multiple news reports, Mr. Homan was recorded on hidden camera accepting \$50,000 in cash from undercover FBI agents in September 2024 as part of a bribery investigation.⁴ Though not the FBI’s original target, Mr. Homan was implicated after a separate subject alleged Mr. Homan was soliciting payments to help secure federal contracts if Donald Trump was reelected.⁵ The U.S. Attorney’s office for the Western District of Texas even asked the Department of Justice’s (DOJ) Public Integrity Section to join the probe, underscoring its seriousness.⁶ The DOJ and FBI reportedly planned to wait and see whether Mr. Homan would fulfill his promise to secure federal contracts once elevated to President Trump’s ‘Border Czar’.⁷ However, former acting Deputy Attorney General Emil Bove reportedly opposed the

¹ Sarah N. Lynch, *Trump aide Homan accepted \$50,000 in bribery sting operation, sources say*, REUTERS (Sept. 21, 2025), <https://www.reuters.com/world/us/trump-aide-homan-accepted-50000-bribery-sting-operation-sources-say-2025-09-21/>.

² See 26 U.S.C. § 61 (2024); *Internal Revenue Serv., Publication 17: Your Federal Income Tax* (2024), <https://www.irs.gov/publications/p17> (noting that income from illegal activities must be reported).

³ See 26 U.S.C. §§ 7201, 7206(1) (2024) (criminalizing tax evasion and false statements on federal tax returns).

⁴ Apparently, Mr. Homan accepted the \$50,000 in a bag from the fast-casual restaurant Cava. See Sarah N. Lynch, *Trump aide Homan accepted \$50,000 in bribery sting operation, sources say*, REUTERS (Sept. 21, 2025), <https://www.reuters.com/world/us/trump-aide-homan-accepted-50000-bribery-sting-operation-sources-say-2025-09-21/>.

⁵ Carol Leonnig & Ken Dilanian, *Tom Homan was investigated for accepting \$50,000 from undercover FBI agents. Trump’s DOJ shut it down*, MSNBC (Sept. 20, 2025), <https://www.msnbc.com/msnbc/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568>.

⁶ *Ibid.*

⁷ *Ibid.*

investigation in comments to other Trump political appointees.⁸ The DOJ subsequently closed this probe, allegedly at the direction of FBI Director Kash Patel, alleging there to be “no credible evidence of any criminal wrongdoing”.⁹ Despite this, the FBI purportedly retains video evidence of Mr. Homan accepting \$50,000 in cash.¹⁰ That fact alone justifies an investigation into whether the case was closed because there was truly no evidence of a quid pro quo arrangement—or because of political pressure.¹¹ Whether the DOJ considers Mr. Homan’s actions a prosecutable offense is an important question, and one that deserves an answer.¹² But regardless of that answer, the IRS faces a simpler, and perhaps more consequential, question: Did Mr. Homan report this income on his 2024 tax returns?

As you know, the Internal Revenue Code does not exempt cash payments received in anticipation of future government service.¹³ If Mr. Homan knowingly failed to report this \$50,000 payment on his 2024 tax filings, that omission would likely constitute a violation of federal tax law.¹⁴ However, if he did report it, given the nature of his role in government, then the public deserves transparency about the nature of that income, the circumstances of Mr. Homan’s acceptance, and how it was categorized.

Given the seriousness of these allegations, I request that your offices investigate and answer the following questions:

1. Did Mr. Homan report the \$50,000 cash payment on his 2024 federal tax filings? If so, how did he categorize this income (e.g., consulting, gift, retainer, et cetera)?
2. Based on public reporting, do either of your offices believe there is any indication that Mr. Homan knowingly failed to disclose the \$50,000 payment or misrepresented its source or purpose?

⁸ Bove is now a judge on the U.S. Court of Appeals for the Third Circuit, confirmed by the Senate following a contentious vote amid allegations of political interference and unethical conduct. See Josh Gerstein & Kyle Cheney, *Internal DOJ messages bolster claim that Trump judicial nominee spoke of defying court orders*, POLITICO (Jul. 7, 2025), <https://www.politico.com/news/2025/07/10/emil-bove-whistleblower-documents-00446225>; Carol Leonnig & Ken Dilanian, *Tom Homan was investigated for accepting \$50,000 from undercover FBI agents. Trump's DOJ shut it down*, MSNBC (Sept. 20, 2025), <https://www.msnbc.com/msnbc/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568>.

⁹ Sarah N. Lynch, *Trump aide Homan accepted \$50,000 in bribery sting operation, sources say*, REUTERS (Sept. 21, 2025), <https://www.reuters.com/world/us/trump-aide-homan-accepted-50000-bribery-sting-operation-sources-say-2025-09-21/>.

¹⁰ *Ibid.*

¹¹ The DOJ’s decision to close this investigation was likely premature, given the possibility that Mr. Homan could have followed through on the promise to secure immigration contracts once he was in a position to do so. The apparent political nature of this decision is further underscored by reporting that Trump political appointees dismissed the case as a ‘deep state’ probe. See Carol Leonnig & Ken Dilanian, *Tom Homan was investigated for accepting \$50,000 from undercover FBI agents. Trump's DOJ shut it down*, MSNBC (Sept. 20, 2025), <https://www.msnbc.com/msnbc/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568>.

¹² Especially given that DOJ officials contemplated charging Mr. Homan with conspiracy, bribery, and fraud if he fulfilled his promise in office. See *Ibid.*

¹³ See 26 U.S.C. § 61(a); 26 C.F.R. §§ 1.451-1(a) and 1.451-8; Rev. Proc. 2004-34 (advance payments are generally includible in gross income in the year received, unless specific deferral rules apply).

¹⁴ See 26 U.S.C. §§ 7201 and 7206(1) (2024).

3. Prior to joining the Trump Administration, Mr. Homan ran a consulting firm, Homeland Strategic Consulting, which purportedly specialized in “opening doors and bringing successful relationships to our clients, resulting in tens of millions of dollars of federal contracts to private companies”.¹⁵ Do your offices believe the \$50,000 cash payment was connected to that enterprise, and if so, whether it was disclosed as such?
4. Have either of your offices received any referrals from the DOJ or FBI regarding Mr. Homan’s financial disclosures since news of the \$50,000 payment became public? If not, have either of your offices proactively contacted the DOJ or FBI for additional information?
5. Will either of your offices commit to conducting an audit or review of Mr. Homan’s 2024 tax filings in light of these allegations? If not, please provide any and all details regarding your decision.

I appreciate your prompt attention and look forward to your response.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dave Min', written over a horizontal line.

Dave Min
Member of Congress

¹⁵ Carol Leonnig & Ken Dilanian, *Tom Homan was investigated for accepting \$50,000 from undercover FBI agents. Trump's DOJ shut it down*, MSNBC (Sept. 20, 2025), <https://www.msnbc.com/msnbc/news/tom-homan-cash-contracts-trump-doj-investigation-rcna232568>.