Donald Trump refusal to release his federal tax return to Congress was possible because of the Treasury Secretary Steven Mnuchin from his administration stated that the basis that the request by Congress lacks a "legitimate legislative purpose" despite a statute passed in 1924 because of the Teapot Dome scandal, requiring the returns to be turned over after a request from the committee. Nevertheless, Congress could request his New York state tax return through Andrew Cuomo's administration, which it would be willing to do as its oversight responsibility. This is beneficial to Congress because most of Trump's businesses are based in New York, so the New York state tax return would contain most of his business record and potentially information that would damage his reputation. He would have a difficult time to argue against it in court since it's more difficult to argue that a state can't comply with a request than to argue that an administrative official is not obligated to comply with a request that he considers inappropriate.

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