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PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 10, 2017

John Greenwald, Jr.
[REDACTED]

Dear Mr. Greenwald:

This is our final response to your Freedom of Information Act (FOIA) request, dated October 17, 2016 that we received on October 17, 2016.

You asked for a copy of all emails sent to and from the Congressional Relations/Legislative Relations liaison officer, Leonard Oursler, which contain the word Trump for the period January 1, 2015 through October 17, 2016. I am enclosing a copy of the requested records consisting of 39 pages. This is a full grant of your request.

Please note that the liaison officer, as part of his daily briefings, receives emailed summaries of published news articles, pertaining to tax administration, compiled by the IRS and other sources. Many of these daily emails contain news articles that include the name "Trump". We have not provided these emails as we assume your request was not meant to retrieve this type of email. Please let us know if this is not the case.

If you have any questions please call me at 651-312-7813 or write to: Internal Revenue Service, Disclosure Scanning Operation, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17301-0078.

Sincerely,

Vivian A. King
ID #1000207866
Government Information Specialist
Disclosure Office 10

Enclosures
Responsive Documents

King Vivian A

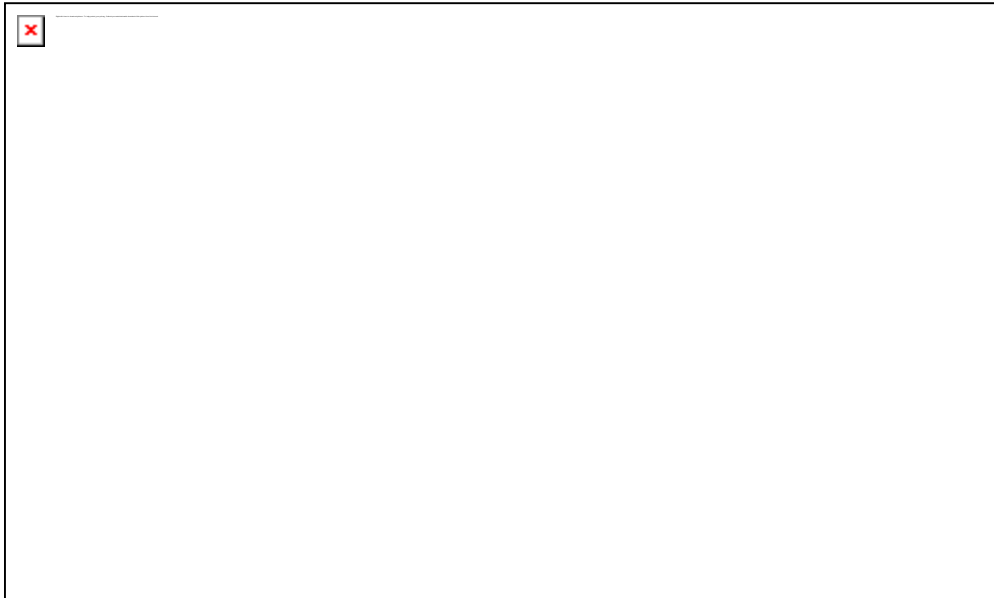
From: Maya MacGuineas, Committee for a Responsible Federal Budget
<bounce@bounce.myngp.com> on behalf of Maya MacGuineas, Committee for a Responsible Federal Budget <info@crfb.org>
Sent: Tuesday, October 04, 2016 11:03 AM
To: Oursler Leonard T
Subject: A September to Remember

Dear Leonard,

It has been a busy and exciting campaign season for the Committee for a Responsible Federal Budget, and amidst the noise we have tried to keep some focus on the pressing fiscal issues facing the country. In September alone, our work has been cited by the media, lawmakers, and both presidential campaigns. Some of the highlights:

Our updated report, [Promises and Price Tags: A Preliminary Update](#), has generated significant media coverage across the country, including in [The Washington Post](#), [Wall Street Journal](#), [Associated Press](#), [Los Angeles Times](#), [CNN Money](#), [Huffington Post](#), [The Hill](#), [The Fiscal Times](#), [Bloomberg](#), [The Economist](#), [CBS News](#), [CBS's Face the Nation](#), [MSNBC's Morning Joe](#), [CNN](#), [CNN International](#), [Nightly Business Report](#), and many other media outlets.

Last week we [hosted a discussion](#) with Trump economic adviser Stephen Moore and Clinton economic adviser Gene Sperling on what the candidates would do as president to boost economic growth and fix our long-term fiscal challenges. We had a record turnout and the event's [hashtag](#) was a trending Twitter topic that afternoon (true, I don't know what that means, but I'm sure it's good).

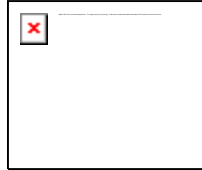


When Donald Trump released his new tax plan a few weeks ago, we were the media's go-to source for instant reaction and analysis, with segments on [MSNBC's Andrea Mitchell](#), [CNN's Wolf Blitzer](#), [NBC Nightly News](#), and [CNBC](#). Our analysis was also featured in [The Atlantic](#), [The Wall Street Journal](#), [CBS](#), [NPR](#), [Reuters](#), and [USA Today](#), to name just a few. The same was true when Clinton proposed new revenues to pay for her proposals. Our analysis was featured in [The Wall Street Journal](#), [Reuters](#), [The Los Angeles Times](#), [Money Magazine](#), and other outlets.

We're also influencing the campaign conversation in other ways. Prior to the first debate last week, our [co-chairs released statements](#) urging moderators to ask the candidates about the national debt. In addition to our impact on the campaign trail, we're also influencing the discussion on Capitol Hill. On September 8, three of our board members – Mitch Daniels, Judd Gregg, and Alice Rivlin – [testified before the Joint Economic Committee](#) on our growing national debt and why Congress must act.

There are many more things I could list but I just wanted to share a snapshot of what we've been doing in the last few weeks. On behalf of everyone here are the Committee for a Responsible Federal Budget, thank you for your continued support.

Sincerely,
Maya MacGuineas
President, Committee for a Responsible Federal Budget



*Follow us on Twitter, [@budgethawks](#).
[Like us on Facebook.](#)*

If you believe you received this message in error or wish to no longer receive email from us, please [unsubscribe](#).

Committee for a Responsible Federal Budget
1900 M Street, NW
Suite 850
Washington DC 20036 United States



King Vivian A

From: Lemons Terry L
Sent: Friday, October 07, 2016 2:21 PM
To: Koskinen John A; Roberts, Blake
Cc: Wilkins William J; Philcox Crystal; Moe Debra K; Pillitteri Charles; Brown, Reginald; Lehman, Rob; Jones, Matt; Oursler Leonard T; Eldridge Michelle L; Leas Matthew F
Subject: Coverage

Two stories to share from the Atlantic and Tax Notes. Hope you don't have a 'pig pile' of a weekend...

The Atlantic

The Conservative Crusade Against the IRS Commissioner
10/7/2016

Republicans have their sights set on impeaching or censuring IRS Commissioner John Koskinen, even though he was brought on after the scandal surrounding the targeting of conservative groups.

Feeling wrung out by the grossness of the presidential race, the hurricane buffeting the East Coast, and the nationwide epidemic of scary clowns? Buck up, camper, and at least be thankful that you are not IRS Commissioner John Koskinen.

Heading the most loathed agency in the federal government takes a psychic toll on a good day. But the past 17 months or so have been a pig pile of lousy days for Koskinen, as conservatives have led a multi-pronged crusade to publicly humiliate him, drive him from office, and strip him of his pension. On September 21, shortly before Congress fled town for the remainder of election, Koskinen had to go before the House Judiciary Committee for a formal impeachment hearing.

Then, last week, the dark-money group 45Committee announced that it was dropping more than \$1 million on ads lobbying for the commissioner's ouster. "Call the House of Representatives and tell them to vote to impeach Commissioner Koskinen now," urges the spot, which presents impeachment as the last, best hope for beating back "the arrogance of the Obama administration."

What did Koskinen do to deserve all this? It's complicated. The roots of conservatives' outrage lie in the 2013 revelation that the IRS had improperly scrutinized Tea Party groups (among others) seeking tax-exempt status. An FBI probe found no evidence of "enemy hunting." But conservatives have been super miffed at the agency ever since.

"The government went after people for their political beliefs," fumes Rep. Jim Jordan, head of the House Freedom Caucus, which has made Koskinen's impeachment a pet cause. "This is not just any old agency," Jordan reminded me. "This is the IRS. Most people get a letter from the IRS, they sit down, wipe their brow, and their resting heart rate suddenly gets higher. Now we know that they systematically targeted people for their political persuasion."

Those paying attention will note that Koskinen was not running the IRS during the period in question. (That was Bush holdover Douglas Shulman, followed by acting commissioner Steven Miller.) Nor was he in charge of doling out tax-exempt designations. That was Lois Lerner, who resigned three years ago but whose name still sets Republicans' teeth to grinding.

Koskinen was, in fact, nowhere near the IRS until Obama called him in to restore confidence in the embattled agency. Congress confirmed Koskinen in December 2013—and it took all of six months for the new commissioner's rescue

mission to implode. In June 2014, he informed lawmakers that many of Lois Lerner's subpoenaed emails had been lost in a hard-drive crash, and the backup tapes inadvertently erased.

The Treasury Department's Inspector General ruled the loss of the tapes an unintentional screw up. Conservatives have decided nonetheless that Koskinen must go. The commissioner has been hauled before multiple committees multiple times in both chambers of Congress. House Republicans have accused him of arrogance, dishonesty, obstruction, foot-dragging, and being generally unhelpful in their investigation.

Last October, Rep. Jason Chaffetz, head of the Government Oversight and Reform Committee, introduced a resolution to begin impeachment proceedings. The resolution has 73 co-sponsors, and the Freedom Caucus has committed itself en masse to the cause. "Every single member said, 'We should pursue this,'" Jordan told me.

At this point, Jordan doesn't much care whether the destruction of the backup tapes was part of a cover up or simply the result of incompetence. "No one is saying this was all intentional," Jordan assured me. "But where was the gravity of the situation?" He also acknowledges that Koskinen is not at fault for the original targeting offense. Impeachment advocates, however, really feel that someone's head needs to roll. "It was political speech they targeted," marveled Jordan. "And for no one to be held accountable?"

Even so, impeaching a public official is like going nuclear: a measure reserved for the very worst transgressions. Only once has Congress taken this route with an administration official other than a president. (In 1876, War Secretary William Belknap was impeached for taking kickbacks.) Which is why, despite today's partisan rancor, even many Republicans have been loath to blaze this trail.

For starters, few in the GOP want an ugly impeachment brawl breaking out in the midst of an election year. Senate Republicans, in fact, reportedly had plans for promptly derailing impeachment if it somehow made it out of the House.

More broadly, there is concern that impeaching Koskinen would set a bad precedent, lowering the bar and opening the floodgates to future prosecutions. Back in May, Republican Orin Hatch, the chairman of the Senate Finance Committee, declared that any effort to oust Koskinen would be D.O.A. in the upper chamber. "We can have our disagreements with him," said Hatch, "but that doesn't mean there's an impeachable offense."

There has been a lack of enthusiasm among some House Republicans as well. Judiciary Chairman Bob Goodlatte has held hearings on the issue but has shown little inclination to call a vote. Neither has leadership embraced the cause. "The definition of impeachment, people have a different opinion," House Majority Leader Kevin McCarthy told reporters last month. "That is the discussion that goes around in our conference."

Freedom Caucusers are growing ever more frustrated. In late September, Reps. Tim Huelskamp and John Fleming moved to circumvent the Judiciary chairman and force a floor vote through a special procedural motion. At the last minute, a deal was cut to delay the vote and instead have Goodlatte bring in Koskinen for a formal hearing.

With such ambivalence about impeachment even among Republicans, why doesn't the Freedom Caucus try for a less fraught punishment for Koskinen, such as censure? (The groundwork is there: Chaffetz's Oversight Committee has already voted along party lines for censure.) Because the Koskinen impeachment crusade isn't really about John Koskinen. Rather, the commissioner has emerged as the perfect symbol of so many things that conservatives love to hate.

On the most basic level, Koskinen heads the IRS, a perennial big-government punching bag for Republicans even absent scandal. Now, as the face of a powerful agency accused of thumbing its nose at congressional investigators, Koskinen exemplifies for conservatives, as the 45Committee ad puts it, "the arrogance of the Obama administration."

As such, taking him down wouldn't just be holding the IRS accountable; it would be a step toward reining in what conservatives see as an executive branch run amok. (Reclaiming congressional authority has become a big issue for the

GOP of late.) As Jordan noted, “There is hope it will reassert the constitutional role of the legislative branch relative to how it relates to the executive branch.”

Even more broadly, said Jordan, this is about striking a blow for fairness. “Americans are so frustrated about this,” he said. “They have rightly concluded that there are two standards—a double standard. One standard is for you and me, and there is a different one for Lois Lerner or John Koskinen or Hillary Clinton”—those who Jordan deems “part of the politically connected class.” (Ironically, the 5th-term congressman does not count himself among this class.)

With so much on the line, there’s no way conservatives can just give up on booting Koskinen. “For all those reasons,” said Jordan, “we have kept pushing.” Besides, the commissioner’s current term doesn’t end until next December, which gives Jordan & Co. another whole year to keep “pushing.” As they see it, whatever the precise sins of the man, the symbol must be brought down.

Tax Notes Today

October 7, 2016

KOSKINEN IMPEACHMENT PAUSED BUT NOT FORGOTTEN AS ELECTIONS NEAR

AUTHOR: Tax Analysts Hoffman, William

The House's extended recess appears to signal a respite from, if not an end to, the 114th Congress's months-long push to impeach IRS Commissioner John Koskinen.

The effort has been directed by conservatives outraged over claims that the IRS targeted Tea Party and other conservative groups for extra scrutiny when they applied for tax-exempt status. The drive sputtered to a halt in late September after pro-impeachment congressmen traded their privileged motion on the House floor for an impeachment hearing in the House Judiciary Committee.

That three-and-a-half-hour hearing on September 21 rehashed accusations that Koskinen had deliberately misled and lied to congressional investigators looking into the targeting controversy. However, the hearing didn't uncover anything substantially new, it didn't seem to change any minds on the committee, and it offered no resolution to the impeachment inquiry, such as a vote by the Judiciary Committee asking the full House to impeach. (Prior coverage (Doc 2016-19055).)

A spokesperson for House Oversight and Government Reform Committee Chair Jason Chaffetz, R-Utah, a leader of the impeachment push, referred a reporter's questions about potential further actions to the House Judiciary Committee.

A spokesperson for the Judiciary Committee told Tax Analysts that the panel had nothing new to report on the impeachment drive.

The offices of Reps. John Fleming, R-La., and Tim Huelskamp, R-Kan. -- who filed the privileged resolution in mid-September that would have forced the full House to vote on impeachment -- did not respond to requests for comment. Fleming is retiring from the House in hopes of capturing one of his state's Senate seats in November; Huelskamp is losing his seat after a challenger beat him in Kansas's August 2 primary.

Yet impeachment is still very much on the minds of the conservative group 45Committee, which plans a nearly \$ 1 million cable TV and digital media campaign to keep pressure on Congress to remove the IRS commissioner, according to Politico.

At least one House member needs no such encouragement.

"IRS Commissioner John Koskinen admitted before the Judiciary Committee [September 21] that documents under subpoena were destroyed under his watch," Rep. Jim Jordan, R-Ohio, told Tax Analysts. "He admitted that he did not notify Congress as soon as he could have.

"This is gross negligence and poor judgment, and no ordinary American would be able to act that way toward the IRS," Jordan said, adding that he hopes House Judiciary Committee Chair Bob Goodlatte, R-Va., "will bring up a vote on impeachment in the Judiciary Committee as soon as possible once Congress returns. The House as a whole needs to take up this issue as well."

Impeachment 'Setback'

The drive to impeach the IRS commissioner is unlikely to simply disappear from Congress's political radar.

The House recess while the impeachment question hangs fire "is a setback, but it is still quite possible that Jordan or another Freedom Caucus member will bring it up in the lame-duck" session, said Norman Ornstein, resident scholar at the American Enterprise Institute. The lame-duck session is expected to last several weeks in mid- and late November, possibly stretching into early December.

Eric Toder, co-director of the Urban-Brookings Tax Policy Center, wrote, "I am happy to affirm my view that there is no basis for the impeachment of Commissioner Koskinen, who is an outstanding public servant who is doing his best under difficult circumstances -- a view that is shared with ex-Commissioners, many tax law professional, and numerous others."

Toder added that "the effort to do this [impeachment] is harmful to tax administration and to public service more generally." Koskinen shared that opinion with his accusers during the September 21 hearing: "I believe impeachment would be improper, it would create disincentives for many good people to serve, and it would slow the pace of reform and progress at the IRS."

Exactly what progress or reform might be slowed by the commissioner's impeachment by the House and trial by the Senate is unclear. The National Treasury Employees Union, which represents most IRS employees, declined to comment on the subject. Republican Senate leaders, including Finance Committee Chair Orrin G. Hatch, R-Utah, have repeatedly made clear they are not interested in holding an impeachment trial for the IRS commissioner.

For its part, the IRS said in a statement September 30: "Commissioner Koskinen remains focused on the important tax administration work facing the nation, including continuing the Security Summit efforts with the states and the tax community as well as overseeing preparations for the upcoming filing season."

'Relief to Leadership'

"This [delay] still has to be a relief to the leadership," Ornstein told Tax Analysts. "An impeachment vote would have received more media attention than anything else done in Congress, and would have been portrayed as a historic move, not in a good way."

Pro-impeachment Republicans "would have looked like extreme partisans, doing something fruitless instead of passing mental health policy reform, criminal justice reform, etc.," Ornstein said. "Not a great way to head to an election," he added. "Of course, action in the lame duck will be even more a pointless symbolic move, but I don't put it past the hotheads."

Former IRS Commissioner (2003-2007) Mark Everson, now vice chair at Alliantgroup, said Koskinen's admissions during the September 21 Judiciary Committee hearing -- the committee's third, after one in May and a second in June -- may have taken some heat out of the impeachment fires.

"The fact is, the commissioner said mistakes had been made," Everson said. "I wouldn't be surprised if [the impeachment push] has run its course. . . . I think the commissioner had made a positive attempt to address the [exempt organizations controversy], and I hope that had a positive effect."

The next steps, Everson and other observers agree, hinge largely on the outcome of the November elections.

Most polls indicate that the House Republican majority is safe this time around. But Jeffery S. Trinca, vice president at Van Scoyoc Associates and a veteran of tax policy and tax administration debates since the Reagan administration, said that if Republican nominee Donald Trump wins the presidency, "You can assume Koskinen will get impeached."

Whether Chaffetz, Jordan, or others try to impeach the commissioner again during the lame-duck session could also be affected by the outcome of the presidential race, Trinca said.

But while pressure to move against the IRS can be a powerful motivator for House Republicans, there are many who don't want to advance impeachment, Trinca said. At private meetings he's attended, Republican members of the Ways and Means Committee have expressed doubts about jumping on the impeachment bandwagon, he said.

Trinca explained that "there is no stomach for this in the Senate." And the House Republican leadership will probably leave an impeachment vote to its members' preferences, rather than trying to enforce party unity, he said.

"This is a constitutional power that should be exempt from the usual whipping and lobbying efforts," Trinca said.

"In the new Congress, I think the diehards will come back," said Trinca, "but they will have even less support than last time" against an IRS commissioner who, by the time new House members are sworn in, in January, will have less than a year remaining on his term.

King Vivian A

From: Lemons Terry L
Sent: Friday, February 26, 2016 4:36 PM
To: Oursler Leonard T; Amato Amy
Subject: FW: C-Span, short clip, Titled "IRS Commissioner on Donald Trump"

From: Leas Matthew F
Sent: Friday, February 26, 2016 5:18 PM
To: Lemons Terry L; Eldridge Michelle L
Subject: C-Span, short clip, Titled "IRS Commissioner on Donald Trump"

<https://www.youtube.com/watch?v=ZkJcev8dmvI&feature=youtu.be>

Matt Leas
Branch Chief
IRS National Media Relations
202-317-4000

Oursler Leonard T

From: Migazzi Donna J
Sent: Tuesday, March 08, 2016 9:42 AM
To: Lemons Terry L; Eldridge Michelle L; Leas Matthew F; Amato Amy; Oursler Leonard T
Cc: Eguren Sara L; Stepter Deirdre H
Subject: FW: Heads up--Long lines in Tallahassee TAC -- Trump Campaign opening office in bldg.

Heads-up regarding the potential for media and/or Congressional activity occurring in the Tallahassee, FL TAC where there typically are long lines. The Trump campaign is opening an office which would likely attract media who may notice the long lines. This TAC is scheduled to migrate to appointment service next week.

Donna Migazzi
Field Media Relations Branch Chief

-----Original Message-----

From: Dobzinski Michael L
Sent: Tuesday, March 08, 2016 8:17 AM
To: Eguren Sara L; Stepter Deirdre H; Migazzi Donna J
Cc: Hall Eric; Sutton Gloria I; Southwell James E; Rice Karin M; Delbridge Robert L; Sinning Robert
Subject: FW: Heads up--Trump Campaign opening office in Tallahassee POD building

Heads-up for potential media or Congressional involvement.

I received the email below from Mike Damasiewicz, Director, Case Exam Selection (SBSE) in Tallahassee. I called him to get further information.

The Tallahassee TAC is on the 4th floor of a commercial building with one other tenant on the floor. The 3 floors below are unoccupied. Taxpayers must enter the building on the first floor where the Trump campaign is opening an office today.

The TAC is small and has only two employees so there is typically overflow traffic. Taxpayers are not allowed to queue up on the 4th floor so they usually "camp out" on the first floor. Sometimes there are as many as 30-40 taxpayers waiting.

Nothing may occur, but most likely media will be covering the event and the visuals may include taxpayers waiting for assistance from the IRS.

Mike indicated that he has elevated this through his channels so National Office may already be aware of this.

-----Original Message-----

From: Damasiewicz Michael W
Sent: Monday, March 07, 2016 10:40 PM
To: Dobzinski Michael L
Subject: Heads up

Mike, I hope you're doing well.

I found out tonight that the Trump Campaign is opening an office in the

Tallahassee POD - tomorrow is the grand opening and I'm guessing there will be a lot of local media coverage.

Unfortunately, our TAC can't handle all of the people who show up most days - it's not as bad as Plantation used to be, but people have learned to bring their own chairs and the sit in the building lobby. Which just happens to be right outside the doors of the campaign office.

My guess is some people will complain to he media, so you might get contacted. I don't know if there is anything for you to do, but I thought you might want to be prepared.

I'll let you know if anything happens that I'm aware of tomorrow.

Mike Damasiewicz
Director, Exam Case Selection
Small Business/Self-Employed

FIELD MEDIA FACILITIES FACT SHEET

Tallahassee, FL - FL2501

Location of Building: 1211 Governors Square Blvd, Rm 426
Tallahassee, FL 32301
Year Built: 2010
Number of Square Feet:8,919
IRS/GSA - Owned/Rented: GSA/Leased
Operations Performed at Site: W & I, SBSE, LMSB, Other
Number of Returns Received/Processed Annually:Number
of Employees: 23
Year-Round Employees:Seasonal
Employees:Number/Type
of Non-IRS Employees:Other
IRS Facilities In Area:

Taxpayer Assistance Center Office Locator by Zip Code
Closest Building - City: GA0134 - VALDOSTA
Distance: 64.4
Second Closest Building - City: GA2618 - ALBANY
Distance: 79.7
Third Closest Building - City: FL3007 - PANAMA CITY
Distance: 85.7 (TAC)
Day Care Facility (Yes / No): No
TAC

Michael Dobzinski
Media Relations Specialist

Internal Revenue Service
7850 SW 6th Court
Plantation, Florida 33322
(w) 954-423-7640
(c) 954-294-1053
Follow me on Twitter @MLDobzinskiIRS

To opt out of all email news media messages from IRS, you must send an email to Michael.dobzinski@irs.gov from the email address you wish to unsubscribe. Please clearly state in your email, "Unsubscribe me from all IRS news media email messages."

Oursler Leonard T

From: Hall Eric
Sent: Tuesday, March 08, 2016 9:45 AM
To: Oursler Leonard T; Amato Amy
Subject: FV: Heads up--Trump Campaign opening office in Tallahassee POD building

FYI

Eric Hall
Internal Revenue Service
Legislative Affairs
(202) 317-4243
(202) 317-4242 FAX
employee 1000091133

-----Original Message-----

From: Dobzinski Michael L
Sent: Tuesday, March 08, 2016 9:17 AM
To: Eguren Sara L; Stepter Deirdre H; Migazzi Donna J
Cc: Hall Eric; Sutton Gloria I; Southwell James E; Rice Karin M; Delbridge Robert L; Sinning Robert
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I'll let you know if anything happens that I'm aware of tomorrow.

Mike Damasiewicz
Director, Exam Case Selection
Small Business/Self-Employed

FIELD MEDIA FACILITIES FACT SHEET

Tallahassee, FL - FL2501

Location of Building: 1211 Governors Square Blvd, Rm 426
Tallahassee, FL 32301
Year Built: 2010
Number of Square Feet: 8,919
IRS/GSA - Owned/Rented: GSA, Leased
Operations Performed at Site: W & I, SBSE, LMSB, Other
Number of Returns Received/Processed Annually: Number
of Employees: 23
Year-Round Employees: Seasonal
Employees: Number/Type
of Non-IRS Employees: Other
IRS Facilities In Area:

Taxpayer Assistance Center Office Locator by Zip Code
Closest Building - City: GA0134 - VALDOSTA
Distance: 64.4
Second Closest Building - City: GA2618 - ALBANY
Distance: 79.7
Third Closest Building - City: FL3007 - PANAMA CITY
Distance: 85.7 (TAC)
Day Care Facility (Yes / No): No
TAC

Michael Dobzinski

Media Relations Specialist
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Plantation, Florida 33322
(w) 954-423-7640
(c) 954-294-1053
Follow me on Twitter @MLDobzinskiIRS

To opt out of all email news media messages from IRS, you must send an email to Michael.dobzinski@irs.gov from the email address you wish to unsubscribe. Please clearly state in your email, "Unsubscribe me from all IRS news media email messages."

King Vivian A

From: Leas Matthew F
Sent: Tuesday, August 09, 2016 11:48 AM
To: Philcox Crystal; Keyso Andrew James Jr; Wilkins William J; Moe Debra K; Pillitteri Charles; Lemons Terry L; Eldridge Michelle L; Oursler Leonard T
Cc: Friedland Bruce I; Nadal Yadira G; Migazzi Donna J; Eguren Sara L; Stepter Deirdre H
Subject: FW: MEDIA INQUIRY: NEW YORK TIMES: Trump Bankruptcy and IRS
Attachments: Doc 01888 - IRS Stipulation.pdf

Hello again, we have the New York Times in on what appears to be a sensitive case. We do not intend to comment at this time, but wanted to flag this for you. Let us know if you have any questions or comments. Thanks, Matt

From Reporter:

I am writing an article that will briefly mention several settlements in bankruptcy court between the IRS and the casinos founded by Donald Trump. (The IRS appears to have been paid in full. My article focuses on taxing authorities who were not as successful). There was a Special Assistant United States attorney named Patricia Delzotti who represented the IRS in bankruptcy court. Ms. Delzotti signed documents for the U.S. Attorney at the time, Chris Christie.

I am writing to ask these questions:

- Was Ms. Delzotti an IRS lawyer authorized to act as a special assistant U.S. Attorney?
- In these cases, was she supervised by IRS officials, the U.S. Attorney's office, or a combination of the two?
- Did the IRS alone approve the settlement for the government?

I have done a little reading about Special Assistant U.S. Attorneys pursuing tax matters in in bankruptcy cases (Justice Department description [here](#); and Treasury description [here](#)). It appears to me that Special Assistant U.S. Attorneys are generally IRS attorney who report to their supervisors at the IRS, and that the IRS alone generally approves settlements. But because this is obviously a sensitive matter, I want to be as specific as possible.

In case it might help, I have attached one of the settlements on an IRS claim that was filed with the bankruptcy court. You will see the names and titles I mentioned on the last page.

Thank you in advance for your assistance.




<p>UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-2(c)</p> <p>Charles A. Stanziale, Jr. Jeffrey T. Testa McELROY, DEUTSCH, MULVANEY & CARPENTER, LLP Three Gateway Center, 100 Mulberry Street Newark, NJ 07102 Telephone: (973) 622-7711 Telecopy: (973) 622-5314 Email: cstanziale@mdmc-law.com jtesta@mdmc-law.com</p> <p>Counsel for Reorganized Debtors</p>
<p>In Re: THCR/LP CORPORATION, <u>et al.</u>,</p> <p style="text-align: center;">Debtors.</p>

Chapter 11
Case Nos.: 04-46898 (JHW)
through 04-46925 (JHW)

**STIPULATION AND CONSENT ORDER MEMORIALIZING AGREEMENT
BETWEEN DEBTOR TRUMP INDIANA, INC. AND UNITED STATES
DEPARTMENT OF TREASURY – INTERNAL REVENUE SERVICE¹ RE:
SATISFACTION OF VARIOUS TAX CLAIMS, EXPUNGING
CLAIM NOS. 1711, 2218, 2219, 2228, 2231 AND 2253,
GRANTING FILING OF AMENDED PROOF OF CLAIM AND
SIMULTANEOUSLY EXPUNGING CLAIM NO. 2251 UPON
FILING OF AMENDED PROOF OF CLAIM**

The relief set forth on the following pages, numbered two (2) through eight (8), is hereby **ORDERED**.

DATED: 7/12/2006



Judith H. Wizmur, Chief Judge
United States Bankruptcy Court

¹ By way of this Stipulation the Parties have agreed to extend the deadline for the Debtors to file an objection to any proofs of claim filed by the IRS against Trump Indiana, Inc.

Debtors: THCR/LP Corporation, *et als.*
Case Nos.: 04-46898 (JHW) thru 04-46925 (JHW)
Page #: 2
Caption: Stipulation and Consent Order Memorializing Agreement Between Debtor Trump Indiana, Inc. and the United States Department of the Treasury – Internal Revenue Service Re: Satisfaction of Various Tax Claims, Expunging Claim Nos. 1711, 2218, 2219, 2228, 2231 and 2253, Granting Filing of Amended Proof of Claim and Simultaneously Expunging Claim No. 2251 upon Filing of Amended Proof of Claim

This Stipulation and Consent Order (the “Stipulation and Consent Order”) is made and entered into on the 11th day of JULY, 2006, by and between Debtor Trump Indiana, Inc. and its indirect and direct debtor affiliates (collectively, the “Debtors”) and the United States Department of the Treasury -- Internal Revenue Service (the “IRS”) (and together with the Debtors, the “Parties”);

WHEREAS, on November 21, 2004 (the “Petition Date”), Trump Indiana, Inc. and each of its affiliated Debtors filed voluntary petitions for relief under chapter 11 of Title 11 of the United States Bankruptcy Code (the “Bankruptcy Code”).

WHEREAS, at a hearing on April 5, 2005, the Court confirmed the Debtors’ Second Amended Joint Chapter 11 Plan of Reorganization of THCR/LP Corporation, *et al.* dated as of March 30, 2005, as Amended (the “Plan”). All conditions to the effectiveness of the Plan were satisfied or waived, and the Plan became effective on May 20, 2005 (the “Effective Date”).

WHEREAS, the IRS alleged various amounts due and owing from Trump Indiana, Inc. for the tax years 1995 through 2004.

WHEREAS, on or about January 14, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 1448) in the amount of \$15,337,620.16. Claim No. 1448 was expunged per the *First Omnibus Order Expunging Claims* entered June 10, 2005.

WHEREAS, on or about January 18, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 1711) in the amount of \$15,337,620.16. Claim No. 1711 was objected to in the *Debtors’ Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

Debtors: THCR/LP Corporation, *et al.* Document Page 3 of 8
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WHEREAS, on or about March 21, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2218) in the amount of \$41,707,768.17. Claim No. 2218 was objected to in the *Debtors' Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

WHEREAS, on or about March 30, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2219) in the amount of \$41,707,768.17. Claim No. 2219 was objected to in the *Debtors' Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

WHEREAS, on or about April 13, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2228) in the amount of \$41,746,273.16. Claim No. 2228 was objected to in the *Debtors' Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

WHEREAS, on or about April 19, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2231) in the amount of \$41,746,273.16. Claim No. 2231 was objected to in the *Debtors' Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

WHEREAS, on or about June 9, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2251) in the amount of \$41,773,986.42. From time to time the Parties have previously entered into various certain Stipulations and Consent Orders Extending Time for Debtors to Object to Claim No. 2251 filed by the United States Department

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of the Treasury – Internal Revenue Service, pursuant to which, with this Court’s approval, the Parties agreed to extend the Debtors’ deadline to object to Claim No. 2251.

WHEREAS, on or about June 16, 2005, the IRS filed a proof of claim against Trump Indiana, Inc. (designated Claim No. 2253) in the amount of \$41,773,986.42. Claim No. 2253 was objected to in the *Debtors’ Application in Support of Fourth Omnibus Objection to Claims* as being a duplicate claim.

WHEREAS, Claim Nos. 1448, 1711, 2218, 2219, 2228, 2231, 2251 and 2253 are collectively defined as the “Trump Indiana Tax Claim.”

WHEREAS, the Debtors state that Claims Nos. 1448, 1711, 2218, 2219, 2228, 2231 and 2253 are all duplicates of Claim No. 2251.

WHEREAS, the IRS acknowledges that Trump Indiana, Inc. objects to the amount, validity and extent of Claim No. 2251 without the necessity of a formal objection to Claim No. 2251.

WHEREAS, the Debtors agree to make certain payments to the IRS for the tax periods ending 12/31/1995, 12/31/1996 and 12/31/1997. After said payments are received by the IRS, the IRS agrees to file an amended proof of claim (the “IRS Amended Proof of Claim”) which shall supersede Claim No. 2251 and which shall reference all remaining claims against Trump Indiana, Inc. and which shall be considered as a disputed claim.

WHEREAS, upon the filing of the IRS Amended Proof of Claim, the IRS agrees that Claim No. 2251 shall be considered null, void and expunged.

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WHEREAS, the Debtors deny that any taxes are due and owing on the Trump Indiana Tax Claim; however, the Parties continue to engage in settlement discussions and procedures in order to attempt to resolve the alleged liabilities that are the basis of the Trump Indiana Tax Claim.

WHEREAS, to permit the Parties an opportunity to continue settlement discussions with regard to tax years ended 1998 through 2004 while preserving their respective rights, the Parties believe that it is in their mutual best interests to enter into the within Stipulation and Consent Order.

NOW, THEREFORE, the Parties hereby stipulate and agree as follows:

1. Claim Nos. 1711, 2218, 2219, 2228, 2231 and 2253 are all duplicates of Claim No. 2251 as set forth in *Debtors' Application in Support of Fourth Omnibus Objection to Claims*; and Claim Nos. 1711, 2218, 2219, 2228, 2231 and 2253 are hereby declared null, void and expunged in their entirety.

2. Within sixty (60) days of the entry of this Stipulation and Consent Order, the Debtors agree to pay the sum of \$3,353.45 (the "1995 Payment") to satisfy all claims of the IRS against Trump Indiana, Inc. for the tax year ended 12/31/1995, including any and all penalties and/or interest computed through and including July 15, 2006. The 1995 Payment shall be increased to \$3,365.23 if paid after July 15, 2006, but on or before July 31, 2006. In the event the 1995 Payment is paid after July 31, 2006, the 1995 Payment shall be \$3,365.23 plus additional interest computed on a per diem basis at the underpayment rate required by Internal

Revenue Code Section 6621. The IRS hereby agrees that Trump Indiana, Inc. shall have no further tax liability for the tax year ended 12/31/1995.

3. Within sixty (60) days of the entry of this Stipulation and Consent Order, the Debtors agree to pay the sum of \$6,972,072.94 (the “1996 Payment”) to satisfy all claims of the IRS against Trump Indiana, Inc. for the tax year ended 12/31/1996, including any and all penalties and/or interest computed through and including July 15, 2006. The 1996 Payment shall be increased to \$7,002,698.33 if paid after July 15, 2006, but on or before July 31, 2006. In the event the 1996 Payment is paid after July 31, 2006, the 1996 Payment shall be \$7,002,698.33 plus additional interest computed on a per diem basis at the underpayment rate required by Internal Revenue Code Section 6621. The IRS hereby agrees that Trump Indiana, Inc. shall have no further tax liability for the tax year ended 12/31/1996.

4. Within sixty (60) days of the entry of this Stipulation and Consent Order, the Debtors agree to pay the sum of \$1,970,503.66 (the “1997 Payment”) to satisfy all claims of the IRS against Trump Indiana, Inc. for the tax year ended 12/31/1997, including any and all penalties and/or interest computed through and including July 15, 2006. The 1997 Payment shall be increased to \$1,979,159.26 if paid after July 15, 2006, but on or before July 31, 2006. In the event the 1997 Payment is paid after July 31, 2006, the 1997 Payment shall be \$1,979,159.26 plus additional interest computed on a per diem basis at the underpayment rate required by Internal Revenue Code Section 6621. The IRS hereby agrees that Trump Indiana, Inc. shall have no further tax liability for the tax year ended 12/31/1997.

5. The payment of the 1995 Payment, the 1996 Payment and the 1997 Payment and the entry of this Stipulation and Consent Order by Trump Indiana, Inc. shall be without prejudice to Trump Indiana, Inc.'s right to file and seek any refund allowable for such taxable years attributable to net operating loss carry-backs from subsequent taxable years.

6. The IRS shall file the IRS Amended Proof of Claim which will not include any amounts alleged to be due and owing against Trump Indiana, Inc. for the tax years ended 1995 through 1997, inclusive.

7. Immediately, upon the filing of the IRS Amended Proof of Claim, Claim No. 2251 shall be deemed null, void and expunged.

8. The Debtors reserve the right to object to the IRS Amended Proof of Claim or any specific amount alleged to be due and owing for a particular tax year as set forth in any attachment or exhibit to the IRS Amended Proof of Claim.

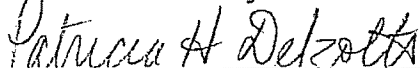
9. The Bankruptcy Court shall retain jurisdiction to determine any disputes that may arise between the Parties with respect to this Stipulation.

10. Each of the undersigned has the authority to execute this Stipulation on behalf of the parties set forth below his signature.

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STIPULATED TO, CONSENTED TO AND AGREED BY:

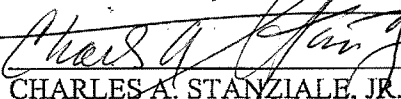
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Telecopy: (973) 622-5314

Counsel for Reorganized Debtors

King Vivian A

From: Brown, Reginald <Reginald.Brown@wilmerhale.com>
Sent: Friday, October 07, 2016 2:29 PM
To: Koskinen John A
Cc: Lemons Terry L; Roberts, Blake; Wilkins William J; Philcox Crystal; Moe Debra K; Pillitteri Charles; Lehman, Rob; Jones, Matt; Oursler Leonard T; Eldridge Michelle L; Leas Matthew F
Subject: Re: Coverage

Let's stay out of the pen lest we get muddy and give enjoyment to anyone else.

Sent from my iPhone

> On Oct 7, 2016, at 3:27 PM, Koskinen John A <John.A.Koskinen@irs.gov> wrote:

>

> It's nice not to be forgotten.

>

> But, even growing up in Eastern Kentucky (after moving from Cleveland -- go Indians!), this is the first reference I've heard to "pig pile." We did know to never buy a "Pig in a Poke", but that was about it.

>

> Onward.

>

> Thanks.

>

> John

>

> -----Original Message-----

> From: Lemons Terry L

> Sent: Friday, October 07, 2016 3:21 PM

> To: Koskinen John A; Roberts, Blake

> Cc: Wilkins William J; Philcox Crystal; Moe Debra K; Pillitteri Charles; Brown, Reginald; Lehman, Rob; Jones, Matt; Oursler Leonard T; Eldridge Michelle L; Leas Matthew F

> Subject: Coverage

>

> Two stories to share from the Atlantic and Tax Notes. Hope you don't have a 'pig pile' of a weekend...

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> The Atlantic

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> The Conservative Crusade Against the IRS Commissioner

> 10/7/2016

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> Republicans have their sights set on impeaching or censuring IRS Commissioner John Koskinen, even though he was brought on after the scandal surrounding the targeting of conservative groups.

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> Feeling wrung out by the grossness of the presidential race, the hurricane buffeting the East Coast, and the nationwide epidemic of scary clowns? Buck up, camper, and at least be thankful that you are not IRS Commissioner John Koskinen.

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> Heading the most loathed agency in the federal government takes a psychic toll on a good day. But the past 17 months or so have been a pig pile of lousy days for Koskinen, as conservatives have led a multi-pronged crusade to publicly

humiliate him, drive him from office, and strip him of his pension. On September 21, shortly before Congress fled town for the remainder of election, Koskinen had to go before the House Judiciary Committee for a formal impeachment hearing.

>

> Then, last week, the dark-money group 45Committee announced that it was dropping more than \$1 million on ads lobbying for the commissioner's ouster. "Call the House of Representatives and tell them to vote to impeach Commissioner Koskinen now," urges the spot, which presents impeachment as the last, best hope for beating back "the arrogance of the Obama administration."

>

> What did Koskinen do to deserve all this? It's complicated. The roots of conservatives' outrage lie in the 2013 revelation that the IRS had improperly scrutinized Tea Party groups (among others) seeking tax-exempt status. An FBI probe found no evidence of "enemy hunting." But conservatives have been super miffed at the agency ever since.

>

> "The government went after people for their political beliefs," fumes Rep. Jim Jordan, head of the House Freedom Caucus, which has made Koskinen's impeachment a pet cause. "This is not just any old agency," Jordan reminded me. "This is the IRS. Most people get a letter from the IRS, they sit down, wipe their brow, and their resting heart rate suddenly gets higher. Now we know that they systematically targeted people for their political persuasion."

>

> Those paying attention will note that Koskinen was not running the IRS during the period in question. (That was Bush holdover Douglas Shulman, followed by acting commissioner Steven Miller.) Nor was he in charge of doling out tax-exempt designations. That was Lois Lerner, who resigned three years ago but whose name still sets Republicans' teeth to grinding.

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> Koskinen was, in fact, nowhere near the IRS until Obama called him in to restore confidence in the embattled agency. Congress confirmed Koskinen in December 2013—and it took all of six months for the new commissioner's rescue mission to implode. In June 2014, he informed lawmakers that many of Lois Lerner's subpoenaed emails had been lost in a hard-drive crash, and the backup tapes inadvertently erased.

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> The Treasury Department's Inspector General ruled the loss of the tapes an unintentional screw up. Conservatives have decided nonetheless that Koskinen must go. The commissioner has been hauled before multiple committees multiple times in both chambers of Congress. House Republicans have accused him of arrogance, dishonesty, obstruction, foot-dragging, and being generally unhelpful in their investigation.

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> Last October, Rep. Jason Chaffetz, head of the Government Oversight and Reform Committee, introduced a resolution to begin impeachment proceedings. The resolution has 73 co-sponsors, and the Freedom Caucus has committed itself en masse to the cause. "Every single member said, 'We should pursue this,'" Jordan told me.

>

> At this point, Jordan doesn't much care whether the destruction of the backup tapes was part of a cover up or simply the result of incompetence. "No one is saying this was all intentional," Jordan assured me. "But where was the gravity of the situation?" He also acknowledges that Koskinen is not at fault for the original targeting offense. Impeachment advocates, however, really feel that someone's head needs to roll. "It was political speech they targeted," marveled Jordan. "And for no one to be held accountable?"

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> Even so, impeaching a public official is like going nuclear: a measure reserved for the very worst transgressions. Only once has Congress taken this route with an administration official other than a president. (In 1876, War Secretary William Belknap was impeached for taking kickbacks.) Which is why, despite today's partisan rancor, even many Republicans have been loath to blaze this trail.

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> For starters, few in the GOP want an ugly impeachment brawl breaking out in the midst of an election year. Senate Republicans, in fact, reportedly had plans for promptly derailing impeachment if it somehow made it out of the House.

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> More broadly, there is concern that impeaching Koskinen would set a bad precedent, lowering the bar and opening the floodgates to future prosecutions. Back in May, Republican Orin Hatch, the chairman of the Senate Finance Committee, declared that any effort to oust Koskinen would be D.O.A. in the upper chamber. "We can have our disagreements with him," said Hatch, "but that doesn't mean there's an impeachable offense."

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> There has been a lack of enthusiasm among some House Republicans as well. Judiciary Chairman Bob Goodlatte has held hearings on the issue but has shown little inclination to call a vote. Neither has leadership embraced the cause. "The definition of impeachment, people have a different opinion," House Majority Leader Kevin McCarthy told reporters last month. "That is the discussion that goes around in our conference."

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> Freedom Caucusers are growing ever more frustrated. In late September, Reps. Tim Huelskamp and John Fleming moved to circumvent the Judiciary chairman and force a floor vote through a special procedural motion. At the last minute, a deal was cut to delay the vote and instead have Goodlatte bring in Koskinen for a formal hearing.

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> With such ambivalence about impeachment even among Republicans, why doesn't the Freedom Caucus try for a less fraught punishment for Koskinen, such as censure? (The groundwork is there: Chaffetz's Oversight Committee has already voted along party lines for censure.) Because the Koskinen impeachment crusade isn't really about John Koskinen. Rather, the commissioner has emerged as the perfect symbol of so many things that conservatives love to hate.

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> On the most basic level, Koskinen heads the IRS, a perennial big-government punching bag for Republicans even absent scandal. Now, as the face of a powerful agency accused of thumbing its nose at congressional investigators, Koskinen exemplifies for conservatives, as the 45Committee ad puts it, "the arrogance of the Obama administration."

>

> As such, taking him down wouldn't just be holding the IRS accountable; it would be a step toward reining in what conservatives see as an executive branch run amok. (Reclaiming congressional authority has become a big issue for the GOP of late.) As Jordan noted, "There is hope it will reassert the constitutional role of the legislative branch relative to how it relates to the executive branch."

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> Even more broadly, said Jordan, this is about striking a blow for fairness. "Americans are so frustrated about this," he said. "They have rightly concluded that there are two standards—a double standard. One standard is for you and me, and there is a different one for Lois Lerner or John Koskinen or Hillary Clinton"—those who Jordan deems "part of the politically connected class." (Ironically, the 5th-term congressman does not count himself among this class.)

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> With so much on the line, there's no way conservatives can just give up on booting Koskinen. "For all those reasons," said Jordan, "we have kept pushing." Besides, the commissioner's current term doesn't end until next December, which gives Jordan & Co. another whole year to keep "pushing." As they see it, whatever the precise sins of the man, the symbol must be brought down.

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> Tax Notes Today

>

> October 7, 2016

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> KOSKINEN IMPEACHMENT PAUSED BUT NOT FORGOTTEN AS ELECTIONS NEAR

> AUTHOR: Tax Analysts Hoffman, William

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> The House's extended recess appears to signal a respite from, if not an end to, the 114th Congress's months-long push to impeach IRS Commissioner John Koskinen.

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> The effort has been directed by conservatives outraged over claims that the IRS targeted Tea Party and other conservative groups for extra scrutiny when they applied for tax-exempt status. The drive sputtered to a halt in late

September after pro-impeachment congressmen traded their privileged motion on the House floor for an impeachment hearing in the House Judiciary Committee.

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> That three-and-a-half-hour hearing on September 21 rehashed accusations that Koskinen had deliberately misled and lied to congressional investigators looking into the targeting controversy. However, the hearing didn't uncover anything substantially new, it didn't seem to change any minds on the committee, and it offered no resolution to the impeachment inquiry, such as a vote by the Judiciary Committee asking the full House to impeach. (Prior coverage (Doc 2016-19055).)

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> A spokesperson for House Oversight and Government Reform Committee Chair Jason Chaffetz, R-Utah, a leader of the impeachment push, referred a reporter's questions about potential further actions to the House Judiciary Committee.

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> A spokesperson for the Judiciary Committee told Tax Analysts that the panel had nothing new to report on the impeachment drive.

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> The offices of Reps. John Fleming, R-La., and Tim Huelskamp, R-Kan. -- who filed the privileged resolution in mid-September that would have forced the full House to vote on impeachment -- did not respond to requests for comment. Fleming is retiring from the House in hopes of capturing one of his state's Senate seats in November; Huelskamp is losing his seat after a challenger beat him in Kansas's August 2 primary.

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> Yet impeachment is still very much on the minds of the conservative group 45Committee, which plans a nearly \$ 1 million cable TV and digital media campaign to keep pressure on Congress to remove the IRS commissioner, according to Politico.

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> At least one House member needs no such encouragement.

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> "IRS Commissioner John Koskinen admitted before the Judiciary Committee [September 21] that documents under subpoena were destroyed under his watch," Rep. Jim Jordan, R-Ohio, told Tax Analysts. "He admitted that he did not notify Congress as soon as he could have.

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> "This is gross negligence and poor judgment, and no ordinary American would be able to act that way toward the IRS," Jordan said, adding that he hopes House Judiciary Committee Chair Bob Goodlatte, R-Va., "will bring up a vote on impeachment in the Judiciary Committee as soon as possible once Congress returns. The House as a whole needs to take up this issue as well."

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> Impeachment 'Setback'

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> The drive to impeach the IRS commissioner is unlikely to simply disappear from Congress's political radar.

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> The House recess while the impeachment question hangs fire "is a setback, but it is still quite possible that Jordan or another Freedom Caucus member will bring it up in the lame-duck" session, said Norman Ornstein, resident scholar at the American Enterprise Institute. The lame-duck session is expected to last several weeks in mid- and late November, possibly stretching into early December.

>

> Eric Toder, co-director of the Urban-Brookings Tax Policy Center, wrote, "I am happy to affirm my view that there is no basis for the impeachment of Commissioner Koskinen, who is an outstanding public servant who is doing his best under difficult circumstances -- a view that is shared with ex-Commissioners, many tax law professional, and numerous others."

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> Toder added that "the effort to do this [impeachment] is harmful to tax administration and to public service more generally." Koskinen shared that opinion with his accusers during the September 21 hearing: "I believe impeachment

would be improper, it would create disincentives for many good people to serve, and it would slow the pace of reform and progress at the IRS."

>

> Exactly what progress or reform might be slowed by the commissioner's impeachment by the House and trial by the Senate is unclear. The National Treasury Employees Union, which represents most IRS employees, declined to comment on the subject. Republican Senate leaders, including Finance Committee Chair Orrin G. Hatch, R-Utah, have repeatedly made clear they are not interested in holding an impeachment trial for the IRS commissioner.

>

> For its part, the IRS said in a statement September 30: "Commissioner Koskinen remains focused on the important tax administration work facing the nation, including continuing the Security Summit efforts with the states and the tax community as well as overseeing preparations for the upcoming filing season."

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> 'Relief to Leadership'

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> "This [delay] still has to be a relief to the leadership," Ornstein told Tax Analysts. "An impeachment vote would have received more media attention than anything else done in Congress, and would have been portrayed as a historic move, not in a good way."

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> Pro-impeachment Republicans "would have looked like extreme partisans, doing something fruitless instead of passing mental health policy reform, criminal justice reform, etc.," Ornstein said. "Not a great way to head to an election," he added. "Of course, action in the lame duck will be even more a pointless symbolic move, but I don't put it past the hotheads."

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> Former IRS Commissioner (2003-2007) Mark Everson, now vice chair at Alliantgroup, said Koskinen's admissions during the September 21 Judiciary Committee hearing -- the committee's third, after one in May and a second in June -- may have taken some heat out of the impeachment fires.

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> "The fact is, the commissioner said mistakes had been made," Everson said. "I wouldn't be surprised if [the impeachment push] has run its course. . . . I think the commissioner had made a positive attempt to address the [exempt organizations controversy], and I hope that had a positive effect."

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> The next steps, Everson and other observers agree, hinge largely on the outcome of the November elections.

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> Most polls indicate that the House Republican majority is safe this time around. But Jeffery S. Trinca, vice president at Van Scoyoc Associates and a veteran of tax policy and tax administration debates since the Reagan administration, said that if Republican nominee Donald Trump wins the presidency, "You can assume Koskinen will get impeached."

>

> Whether Chaffetz, Jordan, or others try to impeach the commissioner again during the lame-duck session could also be affected by the outcome of the presidential race, Trinca said.

>

> But while pressure to move against the IRS can be a powerful motivator for House Republicans, there are many who don't want to advance impeachment, Trinca said. At private meetings he's attended, Republican members of the Ways and Means Committee have expressed doubts about jumping on the impeachment bandwagon, he said.

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> Trinca explained that "there is no stomach for this in the Senate." And the House Republican leadership will probably leave an impeachment vote to its members' preferences, rather than trying to enforce party unity, he said.

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> "This is a constitutional power that should be exempt from the usual whipping and lobbying efforts," Trinca said.

>

> "In the new Congress, I think the diehards will come back," said Trinca, "but they will have even less support than last time" against an IRS commissioner who, by the time new House members are sworn in, in January, will have less than a year remaining on his term.

King Vivian A

From: Amato Amy
Sent: Friday, February 26, 2016 4:40 PM
To: Lemons Terry L; Oursler Leonard T
Subject: RE: C-Span, short clip, Titled "IRS Commissioner on Donald Trump"

Thanks. I have to remember not to look at the comments while I'm listening. Have a good weekend!

From: Lemons Terry L
Sent: Friday, February 26, 2016 5:36 PM
To: Oursler Leonard T; Amato Amy
Subject: FW: C-Span, short clip, Titled "IRS Commissioner on Donald Trump"

From: Leas Matthew F
Sent: Friday, February 26, 2016 5:18 PM
To: Lemons Terry L; Eldridge Michelle L
Subject: C-Span, short clip, Titled "IRS Commissioner on Donald Trump"

<https://www.youtube.com/watch?v=ZkJcev8dmvI&feature=youtu.be>

Matt Leas
Branch Chief
IRS National Media Relations
202-317-4000

King Vivian A

From: Hinton Irma D
Sent: Wednesday, September 21, 2016 4:11 PM
To: *Executive Secretariat; Allan Cindalee; Amato Amy; Baldwin Cavell L; Bess Stacey; Cannady Joyce A; Chiu Andrew S; Dalrymple John M; Eldridge Michelle L; Guest-Joyner Sabrina; Hall Jr. Alvin F; Hardy Mel; Henry Naomi; Huber Claire M; Keyso Andrew James Jr; Khakoo Imraan G; Kihui Karen N; Landes Scott S; Lemons Terry L; Mccarty Linda J; Mackall Katina L; Makle Echika S; Massey Susan E; Mudd Carrie; Ortez Cumbuka I; Oursler Leonard T; Philcox Crystal; Pillitteri Charles; Scarafile Ryan C; Tribiano Jeffrey J; Washington Carolyn G; Williams Marcie V
Subject: RE: Daily Briefing Book Items from Executive Secretariat Correspondence Office for 9/21/16
Attachments: SecureZIP Attachments.zip

We have one late briefing book item for today.

2016-86027 – Assigned to COS, Due date 9/28/16

Rep Sander Levin asked us to review a media report that the Donald J. Trump Foundation has violated self-dealing laws by using charitable funds for personal benefit. He asked for an audit of this foundation.

From: Hinton Irma D
Sent: Wednesday, September 21, 2016 3:54 PM
To: *Executive Secretariat; Allan Cindalee; Amato Amy; Baldwin Cavell L; Bess Stacey; Cannady Joyce A; Chiu Andrew S; Dalrymple John M; Eldridge Michelle L; Guest-Joyner Sabrina; Hall Jr. Alvin F; Hardy Mel; Henry Naomi; Hinton Irma D; Huber Claire M; Keyso Andrew James Jr; Khakoo Imraan G; Kihui Karen N; Landes Scott S; Lemons Terry L; Mccarty Linda J; Mackall Katina L; Makle Echika S; Massey Susan E; Mudd Carrie; Ortez Cumbuka I; Oursler Leonard T; Philcox Crystal; Pillitteri Charles; Scarafile Ryan C; Tribiano Jeffrey J; Washington Carolyn G; Williams Marcie V
Subject: Daily Briefing Book Items from Executive Secretariat Correspondence Office for 9/21/16

We have no briefing book items that meet your criteria for today, Wednesday, September 21, 2016.

Sander Levin

U.S. House of Representatives
9th Congressional District, Michigan

September 21, 2016

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Ave. NW
Washington, DC 20224

RECEIVED

By Executive Secretariat Correspondence Office at 4:29 pm, Sep 21, 2016

Dear Commissioner Koskinen:

As you know, the Committee on Ways and Means has conducted hearings on tax-exempt organizations to better understand how they operate within the context of tax law. With this in mind, I write to ask you to review a detailed media report that the Donald J. Trump Foundation has violated self-dealing laws by using charitable funds for personal benefit.

An article in the Washington Post dated September 20, 2016 reported that Donald Trump sent a check from the Donald J. Trump Foundation on at least two occasions to resolve lawsuits or legal disputes related to his business ventures. Mr. Trump reportedly spent a total of \$258,000 from the Trump Foundation to resolve these cases. Additionally, the article highlights the purchase of portraits of Mr. Trump with foundation funds.

As you know, current rules against self-dealing generally prohibit any direct financial transaction between the foundation and virtually all persons closely related to the foundation (known as disqualified persons). Section 4941 of the Internal Revenue Code imposes an initial, 10-percent excise tax on each act of "self-dealing" between a disqualified person and a private foundation. If the act of self-dealing is not corrected within the taxable period, the initial tax increases to a 200 percent excise tax. *See I.R. C. § 4946(b)(1)*. The "taxable period" begins on the date the act of self-dealing occurs and ends on the earlier of (1) the date of mailing a notice of deficiency, (2) the date on which the initial tax is assessed, or (3) the date on which correction of the self-dealing act is completed. *See I.R.C. § 4946(e)(1)*.

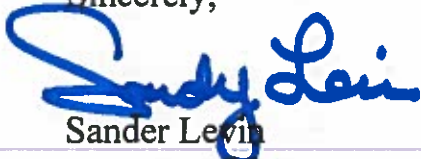


The excise tax is paid by any disqualified person who participates in the act of self-dealing. A “disqualified person” includes an officer, director, or trustee of a foundation. *See I.R.C. § 4946(a)(1)(B) & (b)(1)*. Thus, Mr. Trump, as President of the Trump Foundation would be considered a “disqualified person.”

The term “self-dealing” includes any director or indirect transfer to, or use by or for the benefit of, a disqualified person of the income or assets of a private foundation. *I.R.C. § 4941(d)(1)(E)*. The regulations, in defining when the transfer to or use by a disqualified person of the assets of a private foundation constitutes self-dealing, states: “if a private foundation makes a grant or other payment which satisfies the legal obligation of a disqualified person, such grant or payment shall ordinarily constitute an act of self-dealing” *See Treas. Reg. § 53.4941(d)-2(f)(1)*. Additionally, examples in the IRS manual note that the direct use and benefit of an asset of a private foundation (including art work) by a disqualified person constitutes self-dealing. *See I.R.M. § 7.27.15.4.1.5*.

It is important that charitable funds be used for charitable purposes, rather than promote the business ventures of those affiliated with the charity. I therefore request an immediate audit of the Donald J. Trump Foundation. Thank you for your attention to this matter.

Sincerely,



Sander Levin
Member of Congress

King Vivian A

From: Davila Peter J
Sent: Tuesday, October 04, 2016 2:19 PM
To: Oursler Leonard T
Subject: RE: From SI

Thanks Lenny.

From: Oursler Leonard T
Sent: Tuesday, October 04, 2016 2:40 PM
To: Davila Peter J; Landes Scott S
Subject: From SI

Media Circus: Why are NFL ratings down so much?

QUICKLY

- An unlikely culprit could be behind the significant decline in NFL ratings this season: November's Presidential election.
SHARE



[Richard Deitsch](#)

Tuesday October 4th, 2016

Blame Hillary Clinton and Donald Trump?

Well, maybe.

But we'll get to that in a bit.

One of the current parlor games playing out in sports media executive suites is why the NFL's television ratings have dramatically fallen through the first four weeks of the season. Most notably, each of the league's primetime showcases (*Sunday Night Football*, *Monday Night Football* and *Thursday Night Football*) are down double-digit percentage drops in viewers. In a particularly troubling trend, ratings for *Monday Night Football* were down 19% prior to Monday's Giants-Vikings game, including the lowest-ever viewership in the history of the series when just 8.047 million viewers watched the Saints-Falcons. (That game went head-to-head with the first Presidential debate.) The Giants-Vikings drew a 9.1 overnight rating on Monday, which was the highest *MNF* overnight of the year. That's the good news. The bad news? It was still down 8% from the 9.9 for last year's Week 4 matchup (Seahawks-Lions) that didn't feature the New York market.

More troubling data: NBC's *Sunday Night Football* drew an 11.0 overnight for Steelers-Chiefs on Sunday, down 26% from the same window last year with the Saints-Cowboys. That's an alarming drop, even with Dallas as the NFL's best television draw and a blowout game. (The NBC Sports p.r. department said in a release that the Steelers' 22-0 first quarter was the most-lopsided opening quarter in 155 NBC *SNF* games. One can admire the rapid response team, but you can't spin lemonade out of tomato juice.)

On Sunday, per *Sports Business Daily*, Fox led all Week 4 NFL broadcast windows with a 14.8 overnight rating thanks to the Cowboys-49ers, but that number was down 10% for the comparable Week 4 matchup last year.

CBS did see an increase on Sunday, drawing a 10.6 for its singleheader window, up 2% from a 10.4 in 2015, per SBD.



Adam Bettcher/Getty

So what's up? Well, one theory making the rounds—and it's very plausible—is that the craziness of this Presidential election campaign has siphoned viewers (particularly males) away from football. In a [terrific piece](#) by *Sports Business Journal* reporters John Ourand and Austin Karp, two of the sharpest observers of sports television ratings, the reporters detailed how the news networks—Fox News, CNN and MSNBC—have gained significant viewers against the losses of the sports networks. One of the executives quoted in the SBJ piece was Mike Mulvihill, Fox Sports's senior vice president of programming and research, who

said that the opening weeks of the NFL season reminded him of the fall of 2000, the only year from 2000 to 2010 where all four NFL TV packages dropped from the previous year and a year which saw a very tightly contested Presidential election between George W. Bush and Al Gore. Interestingly, Ourand and Karp pointed out that World Series viewership dropped by 22% in 2000, mirroring some big events this year (such as the Summer Olympics) and long-running series (*Sunday Night Baseball*), which had big drops in viewership.

Personally, I'm buying what Mulvihill is selling. I believe the hyper-insanity of the political news cycle and the reality show nature of Trump's candidacy has taken some viewers away from sports. I don't think it's the sole reason, but I think it's a big one. What would back up this thesis would be an uptick in the NFL ratings from the middle of November to the end of the season.

[http://cdn-s3.si.com/s3fs-public/styles/app_list_thumbnail_2x/public/2016/09/28/mike-golic-greenberg-ESPN-](http://cdn-s3.si.com/s3fs-public/styles/app_list_thumbnail_2x/public/2016/09/28/mike-golic-greenberg-ESPN-radio-sportscenter.jpg?itok==Z42UCaTN)



[radio-sportscenter.jpg?itok==Z42UCaTN](http://cdn-s3.si.com/s3fs-public/styles/app_list_thumbnail_2x/public/2016/09/28/mike-golic-greenberg-ESPN-radio-sportscenter.jpg?itok==Z42UCaTN) alt="">

TECH & MEDIA

ESPN mulls moving Mike Greenberg from Mike & Mike to own morning TV show

I'm also of the belief that the league has been hurt this year by a number of factors including a smaller group of star quarterbacks (no Peyton Manning or Tom Brady), an awful set of *Monday Night Football* games, a potential slowing down in fantasy football growth, some fatigue from what Mark Cuban discussed as the NFL expanding its television package to an additional night, and some truly awful games on Sunday.

There's also this: Nothing goes up forever, and the NFL was due for some sort of ratings correction.

There are those who posit that the migration to digital services and cord-cutting from television are responsible for the drops, and long-term this will impact the ratings, for sure. But the shift this year feels too dramatic for that to be the primary reason. Plus, if you look at the overall viewership numbers on, say, Twitter's broadcasts of the NFL, they are minimal.

I think the big tell will be how the NFL does from the middle of November to the end of the regular season. The election will have passed (we hope), and the winter weather will keep many at home on Sundays. If the ratings are flat versus 2015 or tick up during the last six weeks of the NFL's regular season, you'll know the Presidential election campaign had a lot to do with it. If not, well, then we'll re-examine some other theories.

King Vivian A

From: Committee for a Responsible Federal Budget <bounce@bounce.myngp.com> on behalf of Committee for a Responsible Federal Budget <events@crfb.org>
Sent: Monday, September 26, 2016 1:50 PM
To: Oursler Leonard T
Subject: Reminder: You're Invited - Lunch Discussion Featuring Trump and Clinton's Economic Advisors



Please join the **Committee for a Responsible Federal Budget**

on Wednesday, September 28, from 12:30 pm - 2:00 pm in the Jack Morton Auditorium at George Washington University for:

How Would Clinton and Trump Manage Our Money?

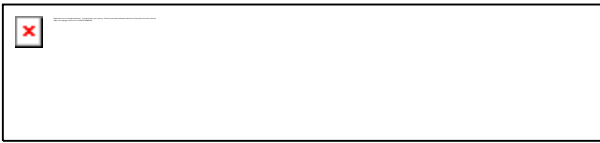
A Conversation with the Candidates' Economic Advisors

Featuring:

Stephen Moore on behalf of the Trump campaign. Moore, who is currently the Distinguished Visiting Fellow for the Project for Economic Growth at The Heritage Foundation and founded the Club for Growth.

Gene Sperling on behalf of the Clinton campaign. Sperling is a former Director of the National Economic Council

and former Assistant to the President for Economic Policy under Presidents Bill Clinton and Barack Obama.



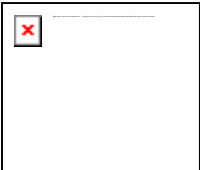
Date: September 28, 2016

Time: 12:30 - 2:00 pm

**Location: Jack Morton Auditorium at George Washington University, located at 805 21st St NW,
Washington, DC 20052**

Lunch will be served.

Seating is very limited and available on a first-come, first-serve basis. All attendees must register.



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Committee for a Responsible Federal Budget
1900 M Street, NW
Suite 850
Washington DC 20036 United States





DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

February 3, 2017

John Greenewald, Jr.
The Black Vault



Dear John Greenewald, Jr:

This is our final response to your Freedom of Information Act (FOIA) request that we received on January 10, 2017.

You asked for a copy of records, electronic or otherwise, of all emails sent to and from the Congressional Relations / Legislative Relations liaison officer of the IRS, which contain the word, "TRUMP."

In response to your request, we are including responsive emails from October 17, 2016 to January 24, 2017. Of the 16 pages located, I am enclosing 16 pages. I am withholding 1 page in part under FOIA exemption (b)(6). FOIA exemption (b)(6) exempts from disclosure information that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6). We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The redacted portions of each page are marked by the applicable FOIA exemption. This constitutes a partial denial of your request.

APPEAL RIGHTS

I have enclosed Notice 393 explaining your appeal rights.

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision.

If you would like to discuss our response before filing an appeal to attempt to resolve your dispute without going through the appeals process, you may contact me, the FOIA Public Liaison, for assistance at:

David Nimmo
Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through our FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call Tax Law Specialist, Michael C. Young, ID # 1000436696, at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F17011-0003.

Sincerely,



David Nimmo
Disclosure Manager
Disclosure Office 13

Enclosures: Responsive Pages (16) and Notice 393

From: [Koskinen John A](#)
To: [Eldridge Michelle L](#); [Philcox Crystal](#); [Keyso Andrew James Jr](#); [Lemons Terry L](#); [Oursler Leonard T](#); [Pillitteri Charles](#); [Wilkins William J](#); [Dalrymple John M](#); [Tribiano Jeffrey J](#)
Cc: [Leas Matthew F](#); [Patterson Dean J](#)
Subject: RE: IRS chief urges Trump team to consider replacement soon - The Hill
Date: Tuesday, November 15, 2016 12:59:06 PM

It's a little along the "man bites dog" theme. On the one hand the Freedom Caucus is trying to figure out how to get rid of me and, at the same time, I'm saying they need to start the process soon to find someone to replace me next November.

But the headline doesn't quite fit the story. It could go something along the lines of the need to make sure someone is confirmed by next November.

Thanks.

From: Eldridge Michelle L
Sent: Tuesday, November 15, 2016 2:37 PM
To: Koskinen John A; Philcox Crystal; Keyso Andrew James Jr; Lemons Terry L; Oursler Leonard T; Pillitteri Charles; Wilkins William J; Dalrymple John M; Tribiano Jeffrey J
Cc: Leas Matthew F; Patterson Dean J
Subject: FW: IRS chief urges Trump team to consider replacement soon - The Hill

Hey there—passing along the Hill story from the AICPA speech this morning. Matt is going back to the reporter to try to tone down the headline, FYI.

From: Pachner Anny K
Sent: Tuesday, November 15, 2016 2:26 PM
To: &C&L-COMM-MR Ees; &C&L-COMM-MR-1 Ees; &C&L-COMM-MR-2 EEs; Friedland Bruce I; Lemons Terry L; Eldridge Michelle L; Leas Matthew F; Migazzi Donna J
Subject: IRS chief urges Trump team to consider replacement soon - The Hill

The Hill

IRS chief urges Trump team to consider replacement soon

By Jill Ornitz, The Hill Extra - 11/15/16

The head of the IRS said Tuesday it's in the best interest of Donald Trump's presidential transition team to act early when mulling options for his potential replacement.

"One of my concerns for a little while has been, whoever won, they need to understand that, no matter what happens, my term runs out next November," IRS Commissioner John Koskinen told reporters after an American Institute of CPA's conference Tuesday.

He said Trump's team would be best served by making sure they have someone to put through the confirmation process by mid-spring in order to prevent a leadership drop off next November.

Koskinen has been embroiled in controversy over the IRS's targeting of conservative groups seeking tax-exempt status since he started in late 2013. The House has been considering a resolution to have him impeached over his handling of internal emails related to the issue.

Koskinen said the biggest issues for the IRS are budgetary and operational concerns, not policy concerns, which he reiterated would fall under the domain of the Treasury Department.

He said that he hopes meetings with the Trump's transition team will begin soon.

Anny K. Pachner

IRS Media Relations

917.421.8592

www.twitter.com/AnnyPachnerIRS

From: [Lemons Terry L](#)
To: [Keyso Andrew James Jr](#); [Koskinen John A](#); [Dalrymple John M](#); [Wilkins William J](#); [Oursler Leonard T](#); [Philcox Crystal](#); [Tribiano Jeffrey J](#); [Dugger Elizabeth A](#); [Grant Dianne](#)
Subject: FW: Former head of Justice Department Tax Division named to Treasury transition team
Date: Tuesday, November 22, 2016 11:13:10 AM

Interesting addition. We dealt with Lee quite a bit during the Everson years.

From: POLITICO Pro [mailto:politicoemail@politicopro.com]
Sent: Tuesday, November 22, 2016 2:07 PM
To: Lemons Terry L
Subject: Former head of Justice Department Tax Division named to Treasury transition team

Former head of Justice Department Tax Division named to Treasury transition team

By Toby Eckert

11/22/2016 02:00 PM EDT

Former Justice Department tax law enforcer Eileen O'Connor, the latest person to join the Trump transition team as a Treasury liaison, was a fierce critic of the Obama administration's tax policies after she left Justice in 2007.

O'Connor took on tax-related elements of Obama's executive orders on immigration, the Affordable Care Act and the Foreign Account Tax Compliance Act.

On tax reform, she was a critic of former House Ways and Means Chairman Dave Camp's proposed overhaul, writing that it hewed to the tradition of lawmakers using the tax code "as their own personal toolkit, holding the solution to all problems." She favored eliminating "virtually all" tax credits, "except those that represent an actual payment of taxes."

O'Connor was assistant attorney general for Justice's Tax Division from July 2001 until June 2007. After that, she joined Pillsbury Winthrop Shaw Pittman, heading up its federal tax controversy and tax policy practice. She represented clients in disputes with the IRS and helped Swiss banks accused of aiding tax evasion win non-prosecution agreements with Justice.

O'Connor, who now has her own practice, is active in the Federalist Society, and her conservative views come through in her writings, speeches and congressional testimony.

At a House Oversight subcommittee hearing on Obama's immigration executive orders, she criticized the IRS for allowing undocumented immigrants to get Individual Taxpayer Identification Numbers, testifying, "This, together with 'refundable credits,' has been a gift to criminals intent on raiding the Federal Treasury."

On the Affordable Care Act, she filed amicus briefs supporting challenges to its contraceptive mandate on religious employers. She also compared the administration's rollout of FATCA to its troubled implementation of the ACA. In a Fortune commentary, she wrote "it appears the implementation of the systems FATCA requires has wasted millions of taxpayers' hard-earned and under-penalty-of-law-collected dollars."

To view online :

<https://www.politicopro.com/transition/whiteboard/2016/11/former-head-of-justice-department-tax-division-named-to-treasury-transition-team-138689>


From: Von Lienen Margaret A
To: Lough Sunita B; Leas Matthew F; Dalrymple John M; Ripperda Tamera L; Hansberry Donna C; Judson Victoria A; Paul William M; Philcox Crystal; Keyso Andrew James Jr; Grant Dianne; Oursler Leonard T; Lemons Terry L; Eldridge Michelle L
Cc: O'Reilly Sean E
Subject: RE: Trump Foundation admits to violating ban on 'self-dealing,' new filing to IRS shows
Date: Tuesday, November 22, 2016 10:22:16 AM

EO Select Check only shows organizations that are eligible for tax deductible contributions, organizations that have been auto revoked and organizations that filed a 990-N. The fact that the organization indicated that it violated the self-dealing would not necessitate an update to EO Select Check, as it would not trigger an immediate termination of tax exempt status. However, if the organization filed electronically, the return information would be updated to Amazon Web Services when those updates are made.

I agree that no comments should be made on a specific organization. Thanks.

Margaret Von Lienen

Acting Director, TEGE Exempt Organizations
1100 Commerce Street, 4900 DAL
Dallas, TX 75242
Office 214-413-5500


Fax 855-652-3984

(b)(1)

From: Lough Sunita B
Sent: Tuesday, November 22, 2016 11:52 AM
To: Leas Matthew F; Dalrymple John M; Ripperda Tamera L; Von Lienen Margaret A; Hansberry Donna C; Judson Victoria A; Paul William M; Philcox Crystal; Keyso Andrew James Jr; Grant Dianne; Oursler Leonard T; Lemons Terry L; Eldridge Michelle L
Cc: O'Reilly Sean E
Subject: RE: Trump Foundation admits to violating ban on 'self-dealing,' new filing to IRS shows

I think select check is updated bi-weekly.

Sean – do you know?

Agree to no comments.

Sunita

Sunita Lough
TE/GE Commissioner

From: Leas Matthew F
Sent: Tuesday, November 22, 2016 11:26 AM
To: Dalrymple John M; Lough Sunita B; Ripperda Tamera L; Von Lienen Margaret A; Hansberry Donna C; Judson Victoria A; Paul William M; Philcox Crystal; Keyso Andrew James Jr; Grant Dianne; Oursler Leonard T; Lemons Terry L; Eldridge Michelle L
Cc: O'Donnell Mark F; Stepter Deirdre H; Eguren Sara L; Barreda Cecilia M; Friedland Bruce I
Subject: FW: Trump Foundation admits to violating ban on 'self-dealing,' new filing to IRS shows

Hi All—This story came out a little while ago in the Washington Post and we're getting interest from a few other outlets, including ABC World News and WSJ. Forwarding for your awareness. We're planning on declining comment based on 6103 and pointing to how to request a 990. One pending question we have is when will select check be updated with current info as the filing deadline just passed on the 15th? Would be a good resource to point to once the info is updated. We'll keep you informed if we get more interest on this. Thanks and let me know if you have any questions/comments. Thanks, Matt

Trump Foundation admits to violating ban on 'self-dealing,' new filing to IRS shows

By David A. Fahrenthold

November 22 at 9:28 AM

President-elect Donald Trump's charitable foundation has admitted to the IRS that it violated a legal prohibition against "self-dealing," which bars nonprofit leaders from using their charity's money to help themselves, their businesses or their families.

That admission was contained in the Donald J. Trump Foundation's IRS tax filings for 2015, which were posted online Monday evening at the nonprofit-tracking site Guidestar. A Guidestar spokesman said the forms were uploaded by the Trump Foundation's law firm, Morgan, Lewis and Bockius.

The Post could not immediately confirm if the same forms had actually been sent to the IRS.

In one section of the form, the IRS asked if the Trump Foundation had transferred "income or assets to a disqualified person." A disqualified person, in this context, might be Trump — the foundation's president — or a member of his family, or a Trump-owned business.

The foundation checked "yes."

The Washington Post's David A. Fahrenthold explains how Donald Trump directed people who owed him money to make their payments to the tax-exempt Donald J. Trump Foundation instead. (Peter Stevenson, Lee Powell/The Washington Post)

Another line on the form asked if the Trump Foundation had engaged in any acts of self-dealing in prior years. The Trump Foundation checked "yes" again.

Such violations can carry penalties including excise taxes, and the charity leaders can be required to repay money that the charity spent on their behalf.

During the presidential campaign, The Washington Post reported on several instances in which Trump appeared to use the Trump Foundation's money to buy items for himself or to help one of his for-profit businesses.

But the new Trump Foundation tax filings provided little detail, so it was unclear if these admissions were connected to the instances reported in The Post.

The Trump Foundation tax forms did not, for instance, describe any specific acts of self-dealing. They also did not say whether Trump had paid any penalties already. That kind of detail would be submitted on a separate IRS form, which was not included in the information posted online Monday.

Spokespeople for Trump's presidential campaign did not respond to a request for comment sent early Tuesday morning.

Inside The Post's investigation of Donald Trump's charitable giving (Peter Stevenson, Julio Negron/The Washington Post)

The New York Attorney General's office is investigating Trump's charity, following up on reports in The Post that described apparent instances of self-dealing going back to 2007. A spokesperson for state Attorney General Eric Schneiderman declined to comment, other than to say "our investigation is ongoing."

The IRS also did not immediately respond. That agency has not said if it is investigating the president-elect's charity.

The Trump Foundation has existed since 1987. This appeared to be the first time that it had admitted committing such a violation.

Philip Hackney, who formerly worked in the IRS chief counsel's office and now teaches at Louisiana State University, said he wanted to know why the Trump Foundation was now admitting to self-dealing in prior years — when, in all prior years, it had told the IRS it had done nothing of the kind.

"What transactions led to the self-dealing that they're admitting to? Why weren't they able to recognize them in prior years," Hackney said. He said that, since the prior years' returns were signed by Trump, that opened the president-elect to questions about what and how he had missed.

Trump Foundation 2015 tax filing

During the presidential campaign, The Post revealed several instances — worth about \$300,000 — where Trump seemed to have used the Trump Foundation to help himself.

In two cases, The Post reported, the Trump Foundation appeared to pay legal settlements to end lawsuits that involved his for-profit businesses.

In one case, Trump settled a dispute with the town of Palm Beach, Fla., over a large flagpole he erected at his Mar-a-Lago Club. The town agreed to waive \$120,000 in unpaid fines, if Trump's club donated \$100,000 to Fisher House, a charity helping wounded veterans and military personnel. The Trump Foundation paid that donation instead — effectively saving his business \$100,000.

In another, Trump's golf course in Westchester County, N.Y., had been sued by a man who had won a \$1 million hole-in-one prize during a tournament at the course. The man had later been denied the money, because Trump's course had allegedly made the hole too short for the prize to be valid.

The lawsuit was settled, and details on that final settlement have not been made public. But, on the day that the parties told the court that their lawsuit had been settled, the Trump Foundation donated \$158,000 to the unhappy golfer's charity. Trump's golf course donated nothing.

In three other cases, Trump's foundation paid for items that Trump or his wife purchased at charity auctions. In 2012, Trump bid \$12,000 for a football helmet signed by then-Denver Broncos quarterback Tim Tebow.

In another case, from 2007, Trump's wife, Melania, bid \$20,000 on a six-foot-tall portrait of Trump painted by "speed painter" Michael Israel during a gala at Mar-a-Lago. And in 2014, Trump bid \$10,000 to buy a four-foot painting of himself by artist Havi Schanz at another charity gala.

[How a Univision anchor found the missing \$10,000 portrait that Trump bought with his charity's money]

In all three cases, the Trump Foundation paid the bill. Tax experts said that, by law, the items had to be put to charitable use. Trump's spokespeople have not said what became of the helmet or the \$20,000 portrait.

The \$10,000 portrait was, however, located by Washington Post readers, following coverage of the Trump Foundation. It was hanging on the wall of the sports bar at Trump's Doral golf resort, outside Miami.

In September, a Trump campaign spokesman rejected the idea that Trump had done anything wrong, by using his charity's money to buy art for his bar. Instead, spokesman Boris Epshteyn said, the sports bar was doing the charity a favor by "storing" its art free of charge.

Tax experts said that this argument was unlikely to hold water.

"It's hard to make an IRS auditor laugh," Brett Kappel, a lawyer who advises nonprofit groups at the Akerman firm, told The Post then. "But this would do it."

In the new 2015 tax filing, the Trump Foundation acknowledged for the first time that it owned these items. But it listed market values far below what the foundation had paid: the helmet was valued at \$475. The portrait purchased for \$20,000 was valued at \$700. And the portrait purchased for \$10,000 was valued at \$500.

The tax filing did not give any details about where these items are or what charitable use Trump has in mind for them.

The Trump Foundation's tax filing also shows that — for the first time in six years — the foundation received a donation from an entity controlled by Trump himself.

It lists a donation of \$566,370 from the Trump Corporation, an entity 100 percent owned by Trump himself. It also lists a \$50,000 gift from Trump Productions, a Trump-owned business that produced "The Apprentice."

Previously, the last donation to the Trump Foundation from Trump or one of his businesses had come in 2008. Trump's spokespeople did not respond to a question about the reason for these new gifts.

In addition, the Trump Foundation reported a \$150,000 gift from the foundation of Viktor Pinchuk, a powerful Ukrainian steel magnate. That was the first such gift from Pinchuk.

Pinchuk, who supports closer ties between Ukraine and western nations, had also pledged large donations to the foundation of Trump's presidential opponent, Hillary Clinton. Those donations, pledged to the Clinton Foundation while Clinton was secretary of state, raised questions about whether Clinton had conflicts of interest when she met with her family foundation's donors.

A spokesman for Pinchuk's foundation said that the gift was made as part of an agreement for Trump to speak — via video link — to a conference Pinchuk organized in September 2015. The conference, called the Yalta European Strategy Annual meeting, was held in Kiev. At the time of his 20-minute speech, titled "How New Ukraine's Fate Affects Europe and the World," Trump was already a presidential candidate.

Trump's spokespeople did not respond to a question about Pinchuk's gift.

Marc S. Owens, the former head of the IRS nonprofit division, noted that this was a rare contribution to the Trump Foundation from overseas. The only other foreign gifts were small ones from New Zealand and Canada in 2006 and 2008. And it was certainly the first from a foreigner who could seek to influence the foreign-policy agenda of a President Trump.

"The contribution points out a potential way for foreign donors to align themselves with [Trump]," Owens said.

The Post was first alerted to the 2015 tax filing by Citizens for Responsibility and Ethics in Washington, a liberal watchdog group. In a written statement, CREW spokesman Jordan Libowitz said many questions remained to be answered.

"Why were the Trumps unable to provide locations of the Foundation's assets like paintings and football helmets . . . when they clearly remain in the possession of the Foundation? What assets do [they] admit to transferring to a 'disqualified person?'" Libowitz wrote. "It's pretty clear at this point that the IRS needs to investigate."

In all, the 2015 tax filing shows that the Trump Foundation took in \$781,000 and gave away

\$896,000 in grants during 2015. That left it with \$1.1 million at year's end, slightly down from the year before.

An early look at its outgoing grants showed a familiar pattern: Trump gave to a smattering of New York and Florida charities, plus a few connected to friends and business partners. Also, as he entered the presidential race, he gave to several nonprofits connected with conservative causes.

One of them was Project Veritas, the group run by conservative provocateur James O'Keefe, which has used hidden-camera stings to target liberal groups. Stephen Gordon, of Project Veritas, said that its point of contact had been Corey Lewandowski, Trump's one-time campaign manager.

He said they had a brief meeting with Trump in 2015, at Trump Tower. Trump gave \$10,000 from his foundation to the group, which is an IRS-certified nonprofit.

"We showed him a couple of videos. He thought that was really cool. And we walked out with a check. It was a typical donor meeting," Gordon recalled.

Matt Leas
Chief, IRS Media Relations
202-317-4000

From: [Lemons Terry L](#)
To: [Wilkins William J](#); [Paul William M](#); [Oursler Leonard T](#); [Philcox Crystal](#); [Keyso Andrew James Jr](#); [Brown Phyllis](#)
Subject: Re: EY's Weinberger joins Trump advisory council
Date: Friday, December 02, 2016 10:35:44 AM

Agree - this is a good development.

From: Wilkins William J
Sent: Friday, December 2, 2016 1:33 PM
To: Paul William M; Lemons Terry L; Oursler Leonard T; Philcox Crystal; Keyso Andrew James Jr; Brown Phyllis
Subject: FW: EY's Weinberger joins Trump advisory council

FYI. I know Weinberger well from Senate staff days.

From: POLITICO Pro Tax Whiteboard [mailto:politicoemail@politicopro.com]
Sent: Friday, December 02, 2016 1:20 PM
To: Wilkins William J
Subject: EY's Weinberger joins Trump advisory council

By Toby Eckert

12/02/2016 01:14 PM EDT

EY Global Chairman and CEO Mark Weinberger, who has held several prominent tax policy positions at the Treasury Department and on Capitol Hill, is joining an advisory group to President-elect Donald Trump, the transition team announced today.

Fifteen other top executives were appointed to the President's Strategic and Policy Forum, which will "be called upon to meet with the President frequently to share their specific experience and knowledge..." the transition said in a news release.

Tax reform is one of the incoming administration's priorities, and Weinberger will bring his expertise in that area to the table. He was a Treasury assistant secretary for tax policy in the George W. Bush administration and "played a critical role" in enacting Bush's 2001 tax plan, then-Treasury Secretary Paul O'Neill said in announcing Weinberger's departure from the department in 2002.

Weinberger was also chief of staff for President Bill Clinton's Bipartisan Commission on Entitlement and Tax Reform; chief tax and budget counsel to Sen. John Danforth (R-Mo.) and an adviser to the National Commission on Economic Growth and Tax Reform. He currently chairs the Business Roundtable's Tax and Fiscal Policy Committee.

The other members of the forum include Jamie Dimon, chairman and CEO of JPMorgan Chase; Mary Barra, chairwoman and CEO of General Motors; Bob Iger, chairman and CEO of The Walt Disney Company; Doug McMillon, president and CEO of Wal-Mart; Ginni Rometty, chairwoman, president, and CEO of IBM; and Jack Welch, former chairman and CEO of General Electric.

"This forum brings together CEOs and business leaders who know what it takes to create jobs

and drive economic growth," Trump said in a statement. "My administration is committed to drawing on private sector expertise and cutting the government red tape that is holding back our businesses from hiring, innovating, and expanding right here in America."

To view online :

<https://www.politicopro.com/tax/whiteboard/2016/12/eyw-weinberger-joins-trump-advisory-council-080522>

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From: [Oursler Leonard T](#)
To: [Lemons Terry L](#)
Subject: Re: Politico
Date: Wednesday, December 07, 2016 7:09:44 PM

Intrigue galore. Wow

Sent from my BlackBerry 10 smartphone on the Verizon Wireless 4G LTE network.

From: Lemons Terry L
Sent: Wednesday, December 7, 2016 7:03 PM
To: Brown, Reginald; Wilkins William J; Koskinen John A; Lehman, Rob
Cc: Roberts, Blake; Jones, Matt; Oursler Leonard T; Philcox Crystal; Keyso Andrew James Jr
Subject: Politico

How Trump got yanked into GOP's IRS impeachment fight

By John Bresnahan and Rachael Bade | 12/07/16 05:21 PM EST

House Freedom Caucus members were gearing up for a floor fight Tuesday to impeach IRS Commissioner John Koskinen when one of the group's leaders, Rep. Jim Jordan (R-Ohio), received an unexpected phone call from Reince Priebus.

Priebus, the new chief of staff for President-elect Donald Trump, asked Jordan to hold off on the effort to remove Koskinen, sources close to the matter said. The impeachment drive had been a long-running source of tension between Republican leaders who feared it was an abuse use of congressional oversight, and conservatives who believed Koskinen lied to them and deserved to be punished.

In the frenzied next several hours as the impeachment showdown neared, multiple conversations ensued between Priebus and Freedom Caucus leaders. There are conflicting accounts of where the outgoing Republican Party chairman came down.

GOP leaders say Priebus remained opposed to Koskinen's impeachment. Freedom Caucus sources counter that Priebus called them back several times to retract any such opposition and say Trump's inner circle would remain neutral.

Trump transition officials did not respond to numerous requests for comment.

The House ultimately voted against impeaching Koskinen, who has been under fire by conservatives for his handling of the aftermath of the IRS' targeting of conservative groups, which exploded into a scandal in early 2013. Technically, the issue was referred back the Judiciary Committee, where it will die quietly, at least for the time being.

Yet the incident demonstrates how much has changed already for Capitol Hill Republicans. Trump is the master of the GOP universe now, and everything done in Congress will be viewed through the lens of whether it helps or hurts the incoming president.

In this case, getting involved in Koskinen's fate could be a dicey one for Trump personally. During the

presidential campaign, Trump refused to release his tax returns because of an ongoing IRS audit, which is apparently still ongoing.

Trump and Koskinen also have a personal relationship that goes back to the 1970s in New York City. Koskinen was involved in helping arrange the sale of the Commodore Hotel in Manhattan to Trump, a deal that helped launch Trump's spectacular business career, according to a May 5, 1976, article in the New York Times.

Freedom Caucus sources say the back-and-forth over Koskinen shows that party leaders will use Trump and his inner circle as a lever against them. They fear that after years of bucking Speaker Paul Ryan (R-Wis.) and Senate Majority Leader Mitch McConnell (R-Ky.) and their top lieutenants, GOP leaders will point to a Trump-run White House to justify their positions and try to steamroll the group as it tries to push the party's agenda to the right.

The group also argues that Trump is not against impeachment. They say Republican leaders were just trying to use Trump to justify their opposition to impeachment.

"It's blatantly false to suggest that the Trump camp opposed the move to impeach the IRS commissioner and that they conveyed anything of the sort to the Freedom Caucus," said a source close to the group. "That narrative is certainly not coming from Trump Tower."

A House Freedom Caucus source said Jordan contacted Ryan's office about 10 days ago to tell him the group would move to impeach Koskinen. Jordan floated the idea of censuring Koskinen — a less severe punishment — as a middle ground.

The source said Ryan's office was noncommittal on the censure idea. So Freedom Caucus members notified leadership Tuesday morning that they intended to force the issue on the floor later that day, as they've been threatening to do for almost a year now.

According to multiple sources, Ryan staffers contacted Priebus and urged him to weigh in on the Koskinen dispute. Ryan and other top House Republicans said they were worried that impeaching Koskinen would trigger a Senate trial for the IRS commissioner in early 2017 that could eat up weeks Senate floor time, potentially impeding Trump's early agenda. Plus, most of the House Republican Conference had no interest in voting on this sensitive matter, which many felt pitted them between their base and their conscience.

A top House Republican, speaking on the condition of anonymity, said Ryan's office had reached out to the Trump team "to get them to say something to the Freedom Caucus on this. We can't have the Senate just bogged down on this trial."

Senior Republicans view many of the Freedom Caucus' moves — including the Koskinen impeachment vote — as public relations stunts. They believe the group is more interested in headlines than passing legislation or doing serious oversight work.

Freedom Caucus members see it differently. Whether it's Ryan or former Speaker John Boehner (R-

Ohio), whom they forced out of office, GOP leaders often lack the political courage to do battle with progressives, they say.

AshLee Strong, Ryan's spokeswoman, would not comment on Ryan or his staffers' interactions with Priebus. But she did note that the House voted overwhelmingly to send the Koskinen issue back to the Judiciary panel.

"The majority of the House voted to refer this matter to the Judiciary Committee consistent with regular order because it would have triggered automatic consideration lasting into next year, filling up weeks of floor time and crippling our ability to hit the ground running on Trump administration confirmations and Obamacare repeal," Strong said in a statement.

For the Freedom Caucus and their supporters, forcing Koskinen out of office has been a long and frustrating exercise. "John Koskinen has been able to get away with stonewalling Congress, obstructing justice, and breaching the public trust. It's time that Congress held him accountable for his actions," Jordan said in his floor speech on the impeachment motion.

Freedom Caucus members and aides denied that a Senate trial would stall Trump's legislative agenda, or that a way around any potential obstacles couldn't be found. That's what they say they told Priebus when he initially called to ask them to stand down.

A source familiar with their conversations said Priebus called back later Tuesday to clarify that Trump's team was not against impeachment and would remain neutral.

"It's ludicrous to suggest a president who ran on draining the swamp would oppose the impeachment of an IRS commissioner who targeted some of the very same people who voted for him," said a Freedom Caucus member.

Sometime that afternoon, the Freedom Caucus source said Priebus asked the group to consider censuring Koskinen as a compromise. The group's leaders took that idea to Ryan's office, though Jordan had already publicly announced the group's intention to force impeachment on the floor that evening.

Jordan and Rep. Mark Meadows (R-N.C.) floated the idea of censure again during a meeting between Ryan and a group of GOP lawmakers Tuesday around lunchtime, the source said. But Republican leaders rejected that alternative, the person said, so the Freedom Caucus decided to go full bore for impeachment.

Leadership members and aides, however, remember the conversations differently, denying that HFC members really offered an olive branch with a censure option.

From: [Koskinen John A](#)
To: [Lemons Terry L](#); [Dalrymple John M](#); [Tribiano Jeffrey J](#); [Philcox Crystal](#); [Keyso Andrew James Jr](#); [Wielobob Kirsten B](#); [Oursler Leonard T](#); [Eldridge Michelle L](#); [Leas Matthew F](#)
Subject: RE: Transition briefing
Date: Tuesday, December 20, 2016 7:13:46 AM

I love votes of confidence. J

From: Lemons Terry L
Sent: Tuesday, December 20, 2016 9:29 AM
To: Koskinen John A; Dalrymple John M; Tribiano Jeffrey J; Philcox Crystal; Keyso Andrew James Jr; Wielobob Kirsten B; Oursler Leonard T; Eldridge Michelle L; Leas Matthew F
Subject: Transition briefing

Fyi, this is from the Trump transition briefing yesterday. Post is running full transcript of these briefings on the web.

This is with Jason Miller, the transition team's communications director.

OPERATOR: We'll take our next question from Jonathan Curry (ph) from Tax Analysts. Please, go ahead.

QUESTION: Hey, guys. Thanks for taking the call.

Real quick, do you guys -- have you given any thought on who the next IRS commissioner will be or if they plan to keep the current commissioner, John Koskinen, on through (ph) the remainder of his term, which ends in 2017?

MILLER: Good question.

No decision yet on that front. Obviously, this is a -- this is an important one, considering all the issues that American taxpayers have had with the IRS, but -- so soon as we have an announcement or if we're allowed to put out some of the potential news on that front, we will. But no -- no decision on that front has been made yet.



Department of the Treasury
Internal Revenue Service

Notice 393

(Rev. September 2016)

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

IRS Appeals

Attention: FOIA Appeals
M/Stop 55202
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the

United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Exemptions The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings, (B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.

