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and research of John Greenewald, Jr., creator of:

The Black Vault



The Black Vault is the largest online Freedom of Information Act (FOIA)
document clearinghouse in the world. The research efforts here are
responsible for the declassification of hundreds of thousands of pages
released by the U.S. Government & Military.

Discover the Truth at: **<http://www.theblackvault.com>**



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 29, 2017

John Greenewald, Jr.
27305 W. Live Oak Rd., Suite #1203
Castaic, CA 91384

Dear John Greenewald, Jr.:

This is a final response to your Freedom of Information Act (FOIA) request dated November 24, 2017 that we received on November 26, 2017.

You asked for, in relevant part, that your prior case number F17069-0124 be reopened because our October 23, 2017 **final response** did not contain copies of the FOIA requests you had requested.

Please note that on July 5, 2017, we provided you with two letters regarding FOIA case number F17069-0124. One letter was an **interim response** which enclosed a CD containing the original FOIA requests. The second letter was a passphrase letter providing you with the passphrase to access the records on that CD.

Enclosed herein are courtesy copies of both the interim response and passphrase letters dated July 5, 2017. For your convenience, we have also burned a new CD with the responsive records that were originally enclosed in the July 5, 2017 interim response letter. Please use the instructions noted in the enclosed passphrase letter to open the enclosed CD.

Based on the foregoing, this case will be closed with no further action and case number F17069-0124 will not be reopened.

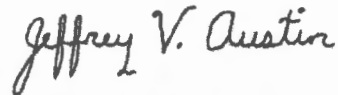
You may contact me, the FOIA Public Liaison, to discuss your request at:

600 Arch Street, Room 7214
Philadelphia, PA 19106-1611
(267) 941-6424

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 have any questions please call Government Information Specialist Michael A. Riccio, ID # 1001402908, at (267) 941-6282 or write to: Internal Revenue Service, Disclosure Office 7, PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F18331-0003.

Sincerely,



Jeffrey V. Austin
Disclosure Manager
Disclosure Office 7

Enclosures

July 5, 2017 passphrase letter

July 5, 2017 interim response letter

CD / Responsive Records – July 5, 2017 interim response



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

July 5, 2017

John Greenwald, Jr.



This is an interim response to your Freedom of Information Act (FOIA) request dated March 10, 2017, that we received on March 10, 2017.

You requested:

I respectfully request a copy of records, electronic or otherwise, of all GLD Sensitive Case Reports that were created by the IRS, from October 1, 2016 through to the date of processing this FOIA request.

Please include the original FOIA request and the GLD Sensitive Case Report filed by the IRS, as responsive to this request.

Of the 425 pages located in response to your request, I am enclosing 425 pages in electronic format. I am withholding 234 pages in part and 9 pages in full for the following reason(s):

FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Title 26 United States Code section 6103.

FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. 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 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).

The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request.

A password and instructions to open the CD/DVD that contain the responsive records will be sent to you in a separate letter. Please note that you will receive a Notice 393 outlining your appeal rights with our final response.

On April 5, 2017 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review responsive records from other locations. I will contact you by August 11, 2017 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you would like to discuss our response, you may contact me, the FOIA Public Liaison, to discuss your request at:

600 Arch Street, Room 7214
Philadelphia, PA 19106-1611
(267) 941-6424

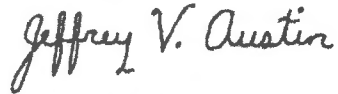
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If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and 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 Government Information Specialist Michael A. Riccio ID # 1001402908, at 267-941-6282 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F17069-0124.

Sincerely,

A handwritten signature in cursive script that reads "Jeffrey V. Austin".

Jeffrey V. Austin
Disclosure Manager
Disclosure Office 7

Enclosure
CD



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

July 5, 2017

John Greenwald, Jr.
[REDACTED]

On July 5, 2017, I mailed you an interim response to your Freedom of Information Act (FOIA) request dated March 10, 2017, that we received on March 10, 2017.

In that response, I indicated I would provide the password and instructions to open the CD/DVD that contain the responsive records.

To access the information on the CD/DVD, please follow the file extraction steps below:

1. Insert the media (CD/DVD).
2. Double click on the EXE on the media.
3. Click on BROWSE, and select the location for the file to be "extracted to" and saved on your computer.
4. Click OK.
5. Enter the case sensitive passphrase: FOIAisF17069-0124.
6. Upon entering the passphrase correctly, the file will be extracted from the CD/DVD to the designated location.

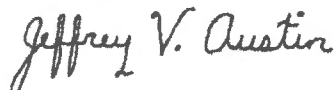
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(267) 941-6424

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Sincerely,

A handwritten signature in cursive script that reads "Jeffrey V. Austin".

Jeffrey V. Austin
Disclosure Manager
Disclosure Office 7

FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of a list of all PREMIUM TRAVEL EXPENDITURES by your agency, during the calendar year 2016. (if you are required to do by FY, I will accept the FY of 2016 as well, but prefer calendar year, if possible.)

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

A black rectangular redaction box covering the signature of John Greenewald, Jr.

FAX 1-818-659-7688

TRAC

Transactional Records Access Clearinghouse
Syracuse University

FAX TRANSMITTAL**No. of Pages: 3****DATE: 1/6/2017**

TO: Denise Higley, Lead Tax Law Specialist
Aaron Edelman, Tax Law Specialist
IRS Disclosure
P.O. Box 621506, Stop 211
Atlanta, GA (30362-3006)
Fax No.: (877) 807-9215

FROM:

(b)(6)

Transactional Records Access Clearinghouse
Suite 360 – Third Floor
Newhouse II
Syracuse University
Syracuse, New York 13244-2100

SUBJECT: FOIA Request

Dear Ms. Higley and Mr. Edelman:

Please a FOIA request attached. Please acknowledge receipt and inform us when we can expect to receive this data. Thank you.

Please contact us at 315-443-3563 if you have problems with this fax transmittal.

WWW: <http://trac.syr.edu> E-mail: trac@syr.edu
Syracuse NY: (315) 443-3568 Washington, D.C.: (202) 518-9000 West Coast: (425) 746-6372
TRAC: 360 Newhouse II, Syracuse, NY 13244-2100



Transactional Records Access Clearinghouse
Syracuse University

January 6, 2017

Dear FOIA Officer,

Under the provisions of the Freedom of Information Act, we request a case-by-case listing of all FOIA requests received by the FOIA office from October 1, 2012 – December 31, 2016, with the following data fields:

- (a) Assigned request tracking number
- (b) Office (where multiple components)
- (c) Date of request
- (d) Date request was received
- (e) Track assigned
- (f) Date closed (where closure has occurred at the time you process this request)

Please note you will be regularly receiving requests for updated information on your FOIA workload. To the extent you have previously provided us complete information in the requested format on a particular closed case, it is not necessary to provide information on that case again. However, if you find it simpler to provide information on the status of every request received during this time period, this is certainly acceptable as well.

This listing should be provided as a CSV or other equivalent machine-readable text format that retains the structure of the text in its original tabular form. [Equivalent formats, for example, include Excel, tab-delimited text, XML, fixed-column-width text. PDF files do not meet this requirement since the tabular structure of the text is stripped off from the original source when a PDF format is created.]

We request that we be classified as a representative of the news media under the provisions of the Freedom of Information Act, and as representatives of an educational institution, whose purpose includes scholarly, scientific research. TRAC is a center jointly sponsored by the Newhouse School of Public Communications and the Whitman Management School at Syracuse University. TRAC's faculty and staff carry out an active program of scholarly research, publication and distribution under the direction of its co-directors, (b)(6)

(b)(6) Our work focuses on the federal government and its day-to-day activities, including how federal agencies implement their obligations under the Freedom of Information Act. For more than two decades, we have gathered information of interest to the public, transformed this

-2-

information utilizing our editorial and research expertise into various works -- including computerized knowledge bases and reports -- and actively distributed these works through a variety of channels, including through our two public websites: <http://FOIAproject.org> and <http://trac.syr.edu>. Our publications are widely used by other researchers, the news media, government, and the public. For a sample of recent citations to our research and reports, see: <http://trac.syr.edu/tracatwork/>.

We also request a full waiver of fees. As you are aware, FOIA sets strict time limits for responding to requests because timely receipt of the information that must be made public is a cornerstone of having an informed citizenry. Thus, there is substantial public interest in monitoring the success of an agency in meeting these timeliness goals. Indeed, because of their public importance, Congress requires each federal agency to compile and publish statistics on FOIA response times and pending caseloads each year. However, by the time these FOIA reports are available to the public, they are no longer timely. It is the purpose of this request to gather and analyze the requisite data to provide regularly updated FOIA monitoring reports on your agency.

We look forward to receiving this information. Should you have any questions, or if we can be of any assistance, please feel free to contact us. Thank you very much.

(b)(6)



Transactional Records Access Clearinghouse
Suite 360
Newhouse II
Syracuse University
Syracuse, New York 13244
315-443-3563
<http://trac.syr.edu>
<http://FOIAproject.org>

FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails sent to and from the Congressional Relations / Legislative Relations liaison officer of your agency, which contain the word, "TRUMP." You can include only records accessible with an electronic search, from the dates of October 17, 2016 to the date of processing this request.

To the best of my knowledge, your current liaison officer in this office, would be:

Leonard Oursler National Director for Legislative Affairs
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW, Room 3241
Washington, DC 20224
Tel: (202) 317-6985
Fax: (202) 317-4250
Email: leonard.t.oursler@irs.gov

I ask that if my information is incorrect, you include the current person who holds this position.

I please ask that you include all emails sent to and from this officer, which contain the above keyword.

In addition, I please ask that the response to this request be expedited and all fees be waived. Public interest in the topic of our President is at an all time high. I believe that this information, coupled with my unique situation of being able to disseminate the responsive records to the public, for free, would justify this request being expedited, and all fees being waived.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

(b)(6)

January 13, 2017

Internal Revenue Service FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Dear Disclosure Manager:

This is a request under the Freedom of Information Act. I request that a copy of the following documents be provided to me:

Any correspondence dating back to 2000 with Donald J. Trump, President-Elect of the United States, or the signatory on any personal tax returns or tax returns filed by The Trump Organization alerting him or the signatory that an audit has been ordered by the IRS or that an audit has commenced or that an audit has been completed of his personal income tax filings or those submitted by The Trump Organization.

(Please note that I am not requesting copies of any tax returns. Only correspondence originating from the Internal Revenue Service.)

I do not wish to inspect the documents first. In order to determine my status for the applicability of fees, you should know that I am an **"Other" Requester** seeking information for personal yet non-commercial use. As proof of identity I am including a photocopy of my driver's license.

I am willing to pay fees for this request up to a maximum of \$100. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request.

Sincerely,

(b)(6)

(b)(6)



(b)(6)

(b)(6)

January 11, 2017

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

INTERNAL REVENUE SERVICE
Data Service

JAN 13 2017

Centralized Processing Unit
Atlanta, GA

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: The term FY as used in this FOIA request means Fiscal Year.

- 1.) Copies of any data, reports or internal memorandums reflecting the number of staff hours allocated by IRS executives to the Accounts Management function to work taxpayer correspondence and provide telephone assistance for FY 2013, FY 2014, FY2015 and FY2016.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of staff hours allocated by IRS executives to the Accounts Management function to work taxpayer correspondence for FY 2013, FY 2014, FY2015 and FY2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the number of staff hours allocated by IRS executives to the Accounts Management function to provide telephone assistance to taxpayers for FY 2013, FY 2014, FY2015 and FY2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the amount of overtime hours allocated by IRS executives to the Accounts Management function to work taxpayer correspondence and provide telephone assistance for FY 2013, FY 2014, FY2015 and FY2016.
- 5.) Copies of any data, reports or internal memorandums reflecting that the IRS reduced taxpayer correspondence for FY 2013, FY 2014, FY2015 and FY2016.
- 6.) Copies of any data, reports or internal memorandums reflecting why the IRS reduced taxpayer correspondence for FY 2013, FY 2014, FY2015 and FY2016.

- 7.) Copies of any data, reports or internal memorandums reflecting that the IRS reduced telephone assistance to taxpayers for FY 2013, FY 2014, FY2015 and FY2016.
- 8.) Copies of any data, reports or internal memorandums reflecting why the IRS reduced telephone assistance to taxpayers for FY 2013, FY 2014, FY2015 and FY2016.
- 9.) Copies of any data reflecting that increased allocation of available staff hours to work correspondence contributed to a lower level of telephone service to taxpayers for FY 2013, FY 2014, FY2015 and FY2016.
- 10.) Copies of any data reflecting that the IRS's reductions in overtime for assistors on January 1, 2015 until after the filing season resulted in fewer hours worked by assistors to answer telephones and work correspondence during the period when most taxpayers seek assistance for FY2015 and FY2016.
- 11.) Copies of any data, reports or internal memorandums reflecting that continual reductions in the number of staff that works taxpayer correspondence and provides telephone assistance occurred for FY 2013, FY 2014, FY2015 and FY2016.
- 12.) Copies of any data reflecting that the amount of user fees to supplement taxpayer services appropriations significantly decreased in FY 2015.
- 13.) Copies of any data, reports or internal memorandums reflecting that user fees can be used to help meet telephone level of service goals for FY 2013, FY 2014, FY 2015 and FY 2016.
- 14.) Copies of any data, reports or internal memorandums reflecting that the amount of user fees to supplement taxpayer services appropriations significantly decreased in FY 2015 which resulted in less staff hours to work correspondence and provide telephone assistance to taxpayers.
- 15.) Copies of any data reflecting that the taxpayer service appropriation increased for FY 2013, FY 2014, FY 2015 and FY 2016.
- 16.) Copies of any data, reports or internal memorandums reflecting that IRS management made the decision to use more FY 2015 user fee funds to supplement the annual Operations Support appropriation and less for Taxpayer Services.
- 17.) Copies of any data, reports or internal memorandums reflecting that IRS management made the decision to use more FY 2016 user fee funds to supplement the annual Operations Support appropriation and less for Taxpayer Services.
- 18.) Copies of any data reflecting that the overall staff hours allocated by IRS executives to answer telephones and work taxpayer correspondence decreased by approximately 11% between FYs 2013 and 2015.

19.) Copies of any data reflecting that the telephone Level of Service set for FY 2015 is a 32 percentage point reduction when compared to the Level of Service set for FY 2013 and a 23 percentage point reduction compared to the Level of Service set for FY 2014.

20.) Copies of any data, reports or internal memorandums reflecting that IRS management indicated that the number of calls answered per staff hour decreased as a result of the IRS directing taxpayers to IRS.gov for refund inquiries and transcript requests in 2014.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



(b)(6)

As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed January 11, 2017) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the cost of long-term travel of IRS employees. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the reduction in taxpayer services consisting of working taxpayer correspondence and providing telephone assistance.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the reduction in taxpayer services consisting of working taxpayer correspondence and providing telephone assistance.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government (“CFEG”), <http://www.cfegov.org/home/>. CFEG’s mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG’s goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG’s mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See “Mission Statement,” <http://www.cfegov.org/home/mission-statement/> (last accessed January 11, 2017) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG’s website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the reduction in taxpayer services consisting of working taxpayer correspondence and providing telephone assistance.

The information will be provided to a wide audience for the public benefit and increase the public’s understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG’s website. They will be readily available, for free, to any member of the public with

ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)



(b)(6)



Enclosure

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

00100

FedEx
ExpressPackage
US Airbill

(b)(6)

Form
ID No. 0215

Recipient's Copy

(b)(6)

Express Package Service

* To most locations.

Packages up to 150 lbs.
For packages over 150 lbs., use the
FedEx Express Freight US Airbill.

Next Business Day

FedEx First Overnight

Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Priority Overnight

Next business morning.* Friday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Standard Overnight

Next business shipping day.
Saturday Delivery NOT available.

2 or 3 Business Days

FedEx 2Day A.M.

Second business morning.*
Saturday Delivery NOT available.

FedEx 2Day

Second business afternoon.* Thursday shipments will be delivered on Monday unless Saturday Delivery is selected.

FedEx Express Saver

Third business day.
Saturday Delivery NOT available.

Packaging, *Declared value limit \$500.

FedEx Envelope*

☐ FedEx Pak*☐ FedEx Box☐ FedEx Tube☐ Other

6 Special Handling and Delivery Signature Options Face may apply. See the FedEx Service Guide.

☐ Saturday Delivery

NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

☐ No Signature Required

Package may be left without obtaining a signature for delivery.

☐ Direct Signature

Someone at recipient's address may sign for delivery.

☐ Indirect Signature

If no one is available at recipient's address, someone at a neighboring address may sign for delivery. For residential deliveries only.

Does this shipment contain dangerous goods?

One box must be checked.

☒ No☐ Yes

As per attached Shipper's Declaration.

☐ Yes

Shipper's Declaration not required.

☐ Dry Ice

Dry Ice, 3, UN 1845

☐ Cargo Aircraft Only

Restrictions apply for dangerous goods — see the current FedEx Service Guide.

7 Payment Bill to:

☐ Sender
Acct. No. in Section I will be billed.☐ Recipient☐ Third Party☐ Credit Card☐ Cash/Check

Total Packages

Total Weight

lbs.

Credit Card Auth.

*Our liability is limited to US\$100 unless you declare a higher value. See the current FedEx Service Guide for details.

Rev. Date 5/15 • Part #183134 • ©1994-2015 FedEx • PRINTED IN U.S.A. SRM

2 Your Internal Billing Reference

3 To

Recipient's
Name

Internal Revenue Service

Phone

Company

FOIA Requests

Address

Holtzman's Disclosure Office

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Dept./Floor/Suite/Room

Address

4800 Corner Highway S4573-A

Use this line for the HOLD location address or for continuation of your shipping address.

City

Chamblee

State

GA

ZIP

31701-0013

Hold Weekday

FedEx location address
REQUIRED. NOT available for
FedEx First Overnight.

Hold Saturday

FedEx location address
REQUIRED. Available ONLY for
FedEx Priority Overnight and
FedEx 2Day to select locations.

0125453095



(b)(6)

fedex.com 1.800.GoFedEx

06286017

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611

(b)(6)

→ see contact
info on signed letter

(b)(6)

FAX

TO: IRS FOIAFROM: (b)(6) / Washington ExaminerFAX #: 877-807-9215 PAGES: 2PHONE #: 0 DATE: 1/17/2017RE: FOIA request: Koskinen audio

CC: _____

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

• COMMENTS:

Please contact

(b)(6)

for all questions/inquiries.

The information contained in this facsimile message is confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination or copying of the communications is strictly prohibited. If you have received this communication in error, please destroy it immediately.

Freedom of Information Act Officer
US Internal Revenue Service

January 17, 2017

Re: Freedom of Information Act Request

Dear Freedom of Information Act Officer:

This is a request under the Freedom of Information Act.

I request that a copy of the following documents be provided to me:

- all audio recordings of IRS Chairman John Koskinen, speaking with a journalist or journalists, or speaking before an audience, which audio recordings were made by or maintained by or are in the custody of either Chairman Koskinen and/or any member of the FTC media team and/or press team.

I wish to exclude all audio of testimony to congress or any audio of any other publicly available hearing.

In order to help to determine my status to assess fees, you should know that I am a representative of the news media affiliated with The Washington Examiner.

I am willing to pay fees for this request up to a maximum of \$25. If you estimate that the fees will exceed this limit, please inform me first.

I request a waiver of all fees for this request. Disclosure of the requested information to me is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in my commercial interest.

Thank you for your consideration of this request.

(b)(6)



HUMAN RIGHTS WATCH

350 Fifth Avenue
34th Floor
New York, NY 10118-3299
Tel: 212-290-4700
Fax: 212-736-1300
Email: hrwny@hrw.org

H U M A N
R I G H T S
W A T C H

www.hrw.org

Facsimile

To: IRS

From: Human Rights Watch

Fax Number: 877-807-9215

Phone Number: (b)(6)

cc:

Date: 1/18/2017

Re: FOIA Request

Pages: 11 (including cover)

Expedited Processing Requested

If you experience any difficulties with this facsimile, please contact (b)(6) at
(b)(6)@hrw.org or (b)(6). Thank you.

350 Fifth Avenue, 34th Floor
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 HQ FOIA
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 PO Box 621506
 Atlanta, GA 30362-3006

HUMAN
 RIGHTS
 WATCH

HRW.org

Re: Freedom of Information Act request—expedited processing sought

January 18, 2017

To Whom It May Concern:

Through this letter, Human Rights Watch ("HRW") requests copies of documents pursuant to the Freedom of Information Act, 5 U.S.C. § 552.

We request these documents on an expedited basis; we also seek a public interest fee waiver and news media fee status.

As explained below, our request concerns policy and other final or working documents that relate to the ability of the Internal Revenue Service ("IRS") to obtain access to communications and related data that the US government has acquired under 50 U.S.C. § 1881a (also known as Section 702 of the Foreign Intelligence Surveillance Act, "FISA") or Executive Order 12333 ("EO 12333"). In the context of this request, "related data," also commonly known as "metadata," refers to data that describe a communication: for example, the date, time, and duration of a telephone conversation, or the date, time, sender, and recipients of an e-mail. For our purposes, "related data" also includes location data.

Below, we list our specific requests, followed by an explanation of the relevant laws. We also provide details regarding our requests for expedited processing, a public interest fee waiver, and news media fee status.

I. Requested records

Human Rights Watch respectfully requests copies of the following documents, preferably in electronic format and on a rolling basis as the IRS locates them:

1. Formal, final, or implemented legal opinions and determinations, procedures, policies, training materials, and memoranda of agreement that meaningfully discuss or address the IRS' authority to *acquire or*

collect communications or related data pursuant to Section 702 (50 U.S.C. § 1881a) or Executive Order 12333, including pursuant to a delegation of authority by the National Security Agency/Central Security Service ("NSA").

- a. Please note that some materials may refer to Section 702 simply as the "FISA Amendments Act" (or "FAA"), of which it was a part.
2. Formal, final, or implemented legal opinions and determinations, policies, procedures, and training materials that meaningfully discuss or address the IRS' authority to *receive, disseminate, retain, query, or obtain authorization to query* communications or related data that other US government entities have obtained pursuant to Section 702 or Executive Order 12333.
 - a. This request includes (but is not limited to) records meaningfully discussing the the IRS' treatment of data accessible to or made available to it through fusion centers, joint task forces, and databases.
3. Formal, final, or implemented legal opinions and determinations, procedures, policies, training materials, and memoranda of agreement (with appendices where applicable) concerning the IRS' ability to request raw signals intelligence the NSA has acquired pursuant to Executive Order 12333.
4. Formal, final, or implemented legal opinions and determinations, procedures, policies, and training materials concerning the IRS' treatment of communications and related data belonging to United States persons that has been acquired pursuant to Section 702 or Executive Order 12333.
5. Formal, final, or implemented legal opinions and determinations, policies, procedures, and training materials that concern any ability on the part of the IRS to nominate targets for communications surveillance under Section 702 or Executive Order 12333 to the NSA or Federal Bureau of Investigation ("FBI").
6. Formal, final, or implemented legal opinions and determinations, policies, procedures, and training materials that concern the IRS' treatment of attorney-client communications or related data that the US government originally obtained pursuant to Section 702 or Executive Order 12333.
7. Formal, final, or implemented legal opinions and determinations, as well as policies, concerning whether information that falls within the scope of the IRS' mission qualifies as "foreign intelligence" or "foreign intelligence information" for the purposes of the Foreign Intelligence Surveillance Act or Executive Order 12333.
8. Formal, final, or implemented legal opinions and determinations, policies, procedures, and training materials that concern the IRS' ability to request pretextual stops (potentially also known as "whisper" or "wall"/"wall-

off"/"walled-off" stops) of persons or vessels, or other forms of "parallel construction" or "parallel reconstruction."¹

9. Any reports or other conclusions of relevant Inspectors General concerning activities of the nature described in (1)-(8) above.

II. Background

a. Section 702 of the FISA Amendments Act

In 2005, the *New York Times* reported that the US executive branch had been monitoring the international telephone and Internet communications of people in the United States, based on an executive order and without obtaining judicial warrants.² Congress ultimately responded to these revelations by adopting the FISA Amendments Act ("FAA") of 2008, which added a set of provisions to FISA.

One of these new provisions, Section 702, is now found at 50 U.S.C. § 1881a and empowers the Attorney General and the Director of National Intelligence to authorize surveillance that "target[s] persons reasonably believed to be located outside the United States," so long as a "significant purpose" of the surveillance is to obtain "foreign intelligence information."³ Elsewhere, FISA defines the latter term as including, among other things, information related to "the conduct of the foreign affairs of the United States."⁴

Section 702 requires the Attorney General to adopt "targeting" and "minimization" procedures that are "reasonably designed" to provide certain protections to "United States persons." (The latter term includes US citizens, aliens lawfully admitted for permanent residence, and certain corporations and unincorporated associations.⁵) The Foreign Intelligence Surveillance Court must review these targeting and minimization procedures annually; however, the Court does not authorize or approve any individual surveillance targets.⁶ The Office of the Director of National Intelligence has declassified and released the 2015 minimization procedures for the NSA, FBI, Central Intelligence Agency, and National Counterterrorism Center.⁷

¹ See John Shiffman and Kristina Cooke, "Exclusive: U.S. directs agents to cover up program used to investigate Americans," Reuters, Aug. 5, 2013, <http://www.reuters.com/article/us-dca-sod-idUSBRE97409R20130805>.

² James Risen and Eric Lichtblau, "Bush Lets U.S. Spy on Callers Without Courts," N.Y. TIMES, Dec. 16, 2005, available at <http://www.nytimes.com/2005/12/16/politics/bush-lets-us-spy-on-callers-without-courts.html>.

³ 50 U.S.C. § 1881a(a), (g)(2)(v).

⁴ 50 U.S.C. § 1801(e)(2).

⁵ 50 U.S.C. § 1801(i).

⁶ 50 U.S.C. § 1881(a), (i).

⁷ See Office of the Director of National Intelligence, "Release of 2015 Section 702 Minimization Procedures," *IC on the Record*, Aug. 11, 2016, <https://icontherecord.tumblr.com/post/148797010498/release-of-2015-section-702-minimization>.

Following former Booz Allen Hamilton contractor Edward Snowden's disclosure of materials concerning NSA surveillance, the Privacy and Civil Liberties Oversight Board ("PCLOB") confirmed and described, in a public report whose contents are entirely unclassified, two types of surveillance activity the executive branch conducts pursuant to Section 702. Through the first of these two activities, "PRISM collection," the executive branch "sends a selector, such as an email address, to a United States-based electronic communications service provider"; the provider is then "compelled to give the communications sent to or from that selector to the government."⁸

Through the second Section 702 surveillance activity described by PCLOB, "upstream collection," the government compels communications companies to search the telephone and Internet communications that flow over certain basic pieces of communications infrastructure (including the circuits that are known as the "Internet backbone").⁹

After the NSA or FBI has acquired data through Section 702 surveillance, these agencies have the ability to "query" (i.e., search) the data in a manner that is similar to searches an Internet user conducts using a search engine, including by using terms such as "a key word or phrase."¹⁰ Although individuals may only view unminimized data acquired through Section 702 surveillance if the government has authorized them to do so, the relevant PCLOB report and other documents indicate that individuals without such authorization may nevertheless query databases that contain Section 702 data, and that these databases will indicate (in response to the query) that such data exists.¹¹ The individual conducting the search may then ask someone with the appropriate authorization to reveal the Section 702 data itself.¹² Applicable policies that have been declassified permit elements of the Intelligence Community to query Section 702 data using identifiers associated with United States persons under some circumstances.¹³

Where the dissemination of US domestic communications acquired through Section 702 surveillance is concerned, the NSA's minimization procedures allow the Agency to share with "appropriate Federal law enforcement authorities" any such communication that "is reasonably believed to contain evidence of a crime that has been, is being, or is about to be committed."¹⁴ Meanwhile, the FBI's minimization procedures generally grant the

⁸ Privacy and Civil Liberties Oversight Board, REPORT ON THE SURVEILLANCE PROGRAM OPERATED PURSUANT TO SECTION 702 OF THE FOREIGN INTELLIGENCE SURVEILLANCE ACT (2014), p. 7 (hereinafter "PCLOB Report").

⁹ *Id.* at pp. 35-37.

¹⁰ *Id.* at p. 55.

¹¹ *Id.* at pp. 55-56.

¹² *Id.*; Memorandum Opinion and Order, Foreign Intelligence Surveillance Court, Nov. 6, 2015, pp. 28-29 (hereinafter "FISC Opinion"). This opinion has been declassified and released; see Office of the Director of National Intelligence, "Release of Three Opinions Issued by the Foreign Intelligence Surveillance Court," *IC on the Record*, Apr. 19, 2016, <https://icontherecord.tumblr.com/post/143070924983/release-of-three-opinions-issued-by-the-foreign>.

¹³ PCLOB Report, *supra* n. 8, pp. 56-59; FISC Opinion, *supra* n. 12, pp. 26-27.

¹⁴ "Minimization Procedures Used by the National Security Agency in Connection With Acquisitions of Foreign Intelligence Information Pursuant to Section 702 of the Foreign Intelligence Surveillance Act of 1978, as Amended," July 10, 2015, p. 12, available at https://www.dni.gov/files/documents/2015NSAMinimizationProcedures_Redacted.pdf.

Bureau broad powers to disseminate “information that is assessed to be evidence of a crime.”¹⁵

Section 702, along with other provisions of Title VII of the FAA, is scheduled to expire on December 31, 2017 unless Congress renews it.¹⁶

b. Executive Order 12333

Originally issued in 1981, EO 12333 governs United States intelligence activities and was most recently amended in 2008.¹⁷ It provides, inter alia, that the US Intelligence Community must “collect information concerning, and conduct activities to protect against ... international criminal drug activities.”¹⁸ The order also authorizes the Intelligence Community to collect, retain, and disseminate “[i]nformation obtained in the course of a lawful foreign intelligence” or “international drug” investigation, as well as “[i]ncidentally obtained information that may indicate involvement in activities that may violate Federal, state, local, or foreign laws”; “information concerning persons who are reasonably believed to be potential sources or contacts”; and “information necessary for administrative purposes.”¹⁹

On January 12, 2017, the Office of the Director of National Intelligence publicly released procedures permitting the NSA to disseminate raw signals intelligence obtained pursuant to EO 12333—including communications of US persons—to other Intelligence Community elements in some circumstances.²⁰

III. Request for expedited processing

Pursuant to 5 U.S.C. § 552(a)(6)(E) and 31 C.F.R. § 1.5(e), HRW seeks expedited processing of this request.

There is a “compelling need” for the information we have requested, as HRW is “primarily engaged in disseminating information” and there is an urgent need for the organization to “inform the public concerning actual or alleged Federal Government activity” in the area of surveillance practices (5 U.S.C. § 552(a)(6)(E)(v)(ii); 31 C.F.R. § 1.5(c)(2)(ii)).

¹⁵ “Minimization Procedures Used by the Federal Bureau of Investigation in Connection With Acquisitions of Foreign Intelligence Information Pursuant to Section 702 of the Foreign Intelligence Surveillance Act of 1978, as Amended,” July 10, 2015, pp. 9, 20, 30-32.

¹⁶ FISA Amendments Act Reauthorization Act of 2012 (P.L. 112-238), § 2.

¹⁷ Executive Order 12333: United States Intelligence Activities (as amended by Executive Orders 13284, 13355, and 13470), available at <http://fas.org/irp/offdocs/eo/eo-12333-2008.pdf>.

¹⁸ *Id.* at § 1.4(b).

¹⁹ *Id.* at § 2.3(c), (f), (i).

²⁰ “Procedures for the Availability or Dissemination of Raw Signals Intelligence Information by the National Security Agency under Section 2.3 of Executive Order 12333 (Raw SIGINT Availability Procedures),” undated, available at <https://www.dni.gov/files/documents/icotr/RawSIGINTGuidelines-as-approved-redacted.pdf>.

a. Human Rights Watch is primarily engaged in disseminating information

Human Rights Watch is a nonprofit organization comprised of human rights professionals who engage in extensive fact-finding and reporting on human rights conditions in the United States and elsewhere, providing original factual information and analyses to the US and global public and to media outlets. Where the practices of the United States' Federal and state governments are concerned, for example, HRW has investigated and reported on interrogation techniques allegedly used by the Central Intelligence Agency, the impact of US surveillance on journalists and attorneys, consequences of the criminalization of the possession of drugs for personal use, and deportations for drug offenses.²¹

HRW's fact-finding work regularly forms the basis of reports by print, broadcast, and Internet media.²² The organization also disseminates original reports and other factual content to the public, including through its website, www.hrw.org, which receives approximately 15 million unique visitors per year.

HRW therefore meets the statutory definition of a "representative of the news media" as an "entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into a distinct work, and distributes that work to an audience." 5 U.S.C. § 552(a)(4)(A)(ii); *see also Nat'l Sec. Archive v. Dep't of Def.*, 880 F.2d 1381, 1387 (D.C. Cir. 1989). The Department of Homeland Security recognized HRW as a representative of the news media when responding to a Freedom of Information Act request in 2008 (reference number DHS/OS/PRIV 08-832 PoKempner request).

b. There is an urgent need to inform the public concerning actual or alleged Federal Government surveillance activity

As noted above, Section 702 of FISA is scheduled to expire on December 31, 2017, unless Congress renews it. Particularly following the Snowden disclosures that began in

²¹ Laura Pitter, "US: Ex-Detainees Describe Unreported CIA Torture," Oct. 3, 2016, <https://www.hrw.org/news/2016/10/03/us-ex-detainees-describe-unreported-cia-torture>; Human Rights Watch, *WITH LIBERTY TO MONITOR ALL* (2014), available at <https://www.hrw.org/report/2014/07/28/liberty-monitor-all/how-large-scale-us-surveillance-harming-journalism-law-and>; Human Rights Watch, *EVERY 25 SECONDS* (2016), available at <https://www.hrw.org/report/2016/10/12/every-25-seconds/human-toll-criminalizing-drug-use-united-states>; Human Rights Watch, *A PRICE TOO HIGH* (2015), available at <https://www.hrw.org/report/2015/06/16/price-too-high/us-families-torn-apart-deportations-drug-offenses>.

²² For recent examples, *see* Spencer Ackerman, "Tunisian men detail CIA black site torture involving electric chair and more," *GUARDIAN*, Oct. 3, 2016, <https://www.theguardian.com/us-news/2016/oct/03/cia-torture-electric-chair-black-site>; Megan Julia & Julia Preston, "Delayed Care Faulted in Immigrants' Deaths at Detention Centers," *N.Y. TIMES*, July 7, 2016, p. A13, available at <http://www.nytimes.com/2016/07/08/us/delayed-care-faulted-in-immigrants-deaths-at-detention-centers.html>; Christopher Ingraham, "Police arrest more people for marijuana use than for all violent crimes – combined," *WASH. POST*, Oct. 12, 2016, <https://www.washingtonpost.com/news/work/wp/2016/10/12/police-arrest-more-people-for-marijuana-use-than-for-all-violent-crimes-combined/>.

June 2013, there has been intense media and public interest, as well as reporting by government-appointed panels, concerning programs conducted under this authority.²³ Multiple books have been published, and feature-length films created, that address Section 702 and/or other US government surveillance topics.²⁴ In May 2015, the United States Senate held a public hearing concerning the FAA (which includes Section 702), and two legislative amendments have previously been introduced in the House of Representatives with the intention of restricting the querying of Section 702 data.²⁵ This interest in actual or alleged federal government activities conducted pursuant to Section 702 is likely to intensify as the legislation's sunset deadline approaches and Congress is forced to decide whether to re-authorize this controversial provision. The public therefore urgently requires the information Human Rights Watch is seeking regarding the federal government's interpretation of Section 702 (and related policies and procedures) and its treatment of data acquired under this legal authority.

EO 12333 also continues to be the subject of public controversy and debate. Documents disclosed by Snowden that allegedly describe programs the United States operates pursuant to this Executive Order have been the subject of extensive media reporting.²⁶ Additionally, whistleblower John Napier Tye has repeatedly raised public concerns about the federal government's use of this authority in media outlets.²⁷ As mentioned above, on

²³ See, e.g., PCLOB Report, *supra* n. 8; President's Review Group on Intelligence and Communications Technologies, LIBERTY AND SECURITY IN A CHANGING WORLD (2013), available at https://www.whitehouse.gov/sites/default/files/docs/2013-12-12_rg_final_report.pdf; Timothy B. Lee, "Here's everything we know about PRISM to date," WASH. POST, June 12, 2013, <https://www.washingtonpost.com/news/wonk/wp/2013/06/12/heres-everything-we-know-about-prism-to-date/>; Charlie Savage, "F.B.I. Is Broadening Surveillance Role, Report Shows," N.Y. TIMES, Jan. 11, 2015, p. A10, available at <http://www.nytimes.com/2015/01/12/us/politics/beyond-nsa-fbi-is-assuming-a-larger-surveillance-role-report-shows.html>; Mark Hosenball & Dustin Volz, "Yahoo email scan fell under foreign spy law – sources," REUTERS, Oct. 6, 2016, <http://www.reuters.com/article/us-yahoo-nsa-idUSKCN1252NR>.

²⁴ See, e.g., Charlie Savage, POWER WARS (2015); Glenn Greenwald, NO PLACE TO HIDE (2014); PBS Frontline, UNITED STATES OF SECRETS (two-part broadcast series, dir. Michael Kirk) (2014).

²⁵ A video recording of the hearing is available at <https://www.c-span.org/video/?409335-1/senate-judiciary-committee-holds-hearing-fisa-reauthorization>. Regarding the legislative amendments, see Office of Representative Zoe Lofgren, "House to Vote on Amendment to Shut Surveillance Backdoors" (press release), June 15, 2016, <https://lofgren.house.gov/news/documentsingle.aspx?DocumentID=398078>.

²⁶ See, e.g., Barton Gellman & Ashkan Soltani, "NSA surveillance program reaches 'into the past' to retrieve, replay phone calls," WASH. POST, Mar. 18, 2014, https://www.washingtonpost.com/world/national-security/nsa-surveillance-program-reaches-into-the-past-to-retrieve-replay-phone-calls/2014/03/18/226d2646-ade9-11e3-a49c-76ade9210f19_story.html; James Ball, "NSA collects millions of text messages daily in 'untargeted' global sweep," GUARDIAN, Jan. 16, 2014, <https://www.theguardian.com/world/2014/jan/16/nsa-collects-millions-text-messages-daily-untargeted-global-sweep>; Barton Gellman & Ashkan Soltani, "NSA infiltrates links to Yahoo, Google data centers worldwide, Snowden documents say," WASH. POST, Oct. 30, 2013, https://www.washingtonpost.com/world/national-security/nsa-infiltrates-links-to-yahoo-google-data-centers-worldwide-snowden-documents-say/2013/10/30/c51d661c-4166-11e3-8b74-d89d714ca4dd_story.html.

²⁷ John Napier Tye, "Meet Executive Order 12333: The Reagan rule that lets the NSA spy on Americans," WASH. POST, July 18, 2014, https://www.washingtonpost.com/opinions/meet-executive-order-12333-the-reagan-rule-that-lets-the-nsa-spy-on-americans/2014/07/18/93d2ac22-0b93-11e4-b8c5-d0de80767fc2_story.html; John Napier Tye, "We Can't Trust Trump With Today's NSA," SLATE, Nov. 2, 2016,

January 12, 2017, the government publicly released procedures concerning the NSA's dissemination of data obtained through EO 12333 to other US intelligence agencies; these procedures led to an expression of concern by the American Civil Liberties Union.²⁸

The publicly available procedures concerning Section 702 and EO 12333 explicitly contemplate the acquisition and dissemination of US persons' communications and related data, as well as attorney-client communications.²⁹ As explained above, EO 12333 also expressly authorizes the Intelligence Community (of which the Department of the Treasury is a member) to collect intelligence information as part of an "international drug" investigation or "foreign intelligence" investigation, while the PCLOB report on Section 702 and other publicly available government materials confirm that Section 702 data may be queried or disseminated in connection with criminal inquiries. Additionally, documents previously released by the Drug Enforcement Administration acknowledge the practice of using "parallel construction" or "parallel reconstruction" to prevent the disclosure of Intelligence Community sources and methods in court.³⁰ The requests we have made are therefore of a type that concern actual or alleged Federal government activity.

Thus, there is an urgent need for the public to be as fully informed as possible concerning the government's activities pursuant to these two major surveillance authorities.

I, (b)(6), certify that this demonstration of compelling need is true and correct to the best of my knowledge and belief. (b)(6)

IV. Request for public interest fee waiver

HRW requests that the IRS search for, review, duplicate, and furnish any documents responsive to this submission without charge, as the "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester" (5 U.S.C. § 552(a)(4)(A)(iii); 31 C.F.R. § 1.7(d)(1)). HRW is a non-profit organization and has no commercial interest in the IRS' response to this request for documents. Additionally, the disclosure of the information concerned is "likely to contribute significantly to public understanding" of the IRS' operations or activities, as demonstrated below.

a. The request concerns the IRS' operations or activities

http://www.slate.com/articles/technology/future_tense/2016/11/we_cant_trust_trump_with_todays_nsa.html.

²⁸ Charlie Savage, "N.S.A. Gets More Latitude to Share Intercepted Communications," N.Y. TIMES, Jan. 12, 2017, p. A11, available at https://www.nytimes.com/2017/01/12/us/politics/nsa-gets-more-latitude-to-share-intercepted-communications.html?_r=0.

²⁹ See *supra* nn. 14-15, 20.

³⁰ See Muckrock, "DFA teaches agents to recreate evidence chain to hide methods," Feb. 3, 2014, available at <https://www.muckrock.com/news/archives/2014/feb/03/dca-parallel-construction-guides/>, and associated documents available at <http://www.documentcloud.org/documents/1011382-responsive-documents.html#document/p9>.

HRW's request concerns documents pertaining to federal government surveillance activities conducted pursuant to two specific legal authorities: Section 702 of FISA and EO 12333. These authorities explicitly authorize or otherwise contemplate the US federal government's use of surveillance in the circumstances described therein. EO 12333, in particular, describes and anticipates the surveillance role of the Department of the Treasury.³¹

h. The disclosure of the records sought would be meaningfully informative about these operations or activities

Through this request, HRW seeks legal analyses, policies, procedures, and training materials. Just as such foundational rules or guidance would presumably be intended to provide meaningful information about the activities in question to IRS personnel, it would equally provide meaningful information to the public about the nature and processes of these activities as well as applicable limits and safeguards.

c. The disclosure would contribute significantly to the general public's understanding of the subject in question

As described above, the US' surveillance practices have generated prolonged and widespread interest on the part of the public, particularly following Snowden's disclosure of materials in 2013.

The disclosures HRW seeks concern foundational legal interpretations, policies, rules, guidance, and instructions that (insofar as they exist) presumably establish the parameters and operations of, as well as safeguards applying to, the relevant US surveillance programs. The disclosure of such foundational materials would enable the public to ascertain the extent and nature of the IRS' relationship with these surveillance activities—a matter regarding which the public currently possesses little, if any, unambiguous and detailed information.

HRW disseminates information widely to other members of the media and to the general public (see above); information disclosed in response to this request would therefore contribute significantly to the public's understanding of the matter in question.

V. Request for news media fee status

HRW also requests an exemption from search fees, and a waiver of other fees that might otherwise apply, as a member of the news media (5 U.S.C. § 552(a)(4)(A)(ii)(II)-(III); cf. 31 C.F.R. § 1.7(a)(3)); see Part III(a) above for an explanation of our status as a representative of the news media.

* * *

³¹ EO 12333, *supra* n. 16, §§ 1.7(i), 1.9.

Responses should be addressed to:

(b)(6)

Human Rights Watch
350 Fifth Ave., 34th Fl.
New York, NY 10018

The addressee may also be contacted by e-mail at (b)(6) or by telephone at (212) 290-4700.

Sincerely,

(b)(6)



January 9, 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

JAN 18 2017

Centralized Processing Unit
Atlanta, GA

Dear Sir/Madam,

Under the terms of the Freedom of Information Act, I would like to request access to the following records:

"All records, including reports and briefing notes, concerning the transfer of banking information records from the Canada Revenue Agency or financial institutions located in Canada under the terms of FATCA or the intergovernmental agreement between Canada and the United States. This request includes any records about what is being done with the information but does not include individual banking records or individual tax files."

I am a senior journalist with the Canadian Broadcasting Corporation (CBC). Any news stories resulting from the records will be published online as well as broadcast on radio and television.

I am willing to pay fees up to \$25. Please advise me if the fee estimate exceeds that amount.

However, since my request is in the public interest and will help citizens in both Canada and the U.S. better understand the operations government and of the new information sharing agreement, I am asking for expedited processing of my request and for fees to be waived.

Please do not hesitate to contact me if you have any questions. I can be reached by e-mail at (b)(6)@cbc.ca, (b)(6)@rogers.com or by phone at (b)(6)

Sincerely,

(b)(6)

Canadian Broadcasting Corporation



Canadian Broadcasting
Corporation
Société Radio-Canada



(b)(6)

CBC  Radio-Canada

181 QUEEN ST
OTTAWA, ONTARIO

IRS FOIA REQUEST
HQ FOIA
STOP 211
P.O. Box 621506
ATLANTA, GEORGIA
30362-3006
U.S.A

303623006 B050



LAW OFFICES
LERMAN SENTER PLLC
SUITE 400
2001 L STREET, NW
WASHINGTON, DC 20036
Telephone: (202) 429-8970
Facsimile: (202) 293-7783

FACSIMILE TRANSMITTAL FORM

RECIPIENT:

DATE:

1/23/17

OFFICE PHONE:

FACSIMILE PHONE:

SENDER:

CONTACT PERSON:

PHONE NO.:

REFERENCE NUMBER:

THIS DOCUMENT CONTAINS 5 PAGES, INCLUDING THE COVER PAGE. PLEASE
NOTIFY THE CONTACT PERSON SHOULD YOU HAVE ANY PROBLEMS WITH THIS TRANSMISSION.

A hard copy will follow by:

A hard copy will not follow _____

Overnight delivery _____

Mail _____

Courier _____

Note: This message is intended only for the use of the individual or entity to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the above address via the U.S. Postal Service. Thank You.

MESSAGE/SPECIAL INSTRUCTIONS



WASHINGTON, DC

(b)(6)

January 18, 2017

Via Overnight Service and Facsimile (877-807-9215)

Director, Office of Governmental Liaison
and Disclosure
IRS FOIA Request
Headquarters Disclosure Office
CL:GLD:D
1111 Constitution Avenue, NW
Washington, DC 20224

Re: *Freedom of Information Act Request for Documents and Communications by or between the Office of the National Taxpayer Advocate and Members of Congress that Refer and/or Relate to Tax Administration in the United States*

Dear Disclosure Officer:

Pursuant to the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA"), and the Internal Revenue Service ("IRS") FOIA Regulations promulgated thereunder, 26 C.F.R. Part 601.702, *et seq.*, we request certain documents and communications by, between or among the National Taxpayer Advocate and her immediate senior executive staff in the Office of the National Taxpayer Advocate, Members of Congress or their representatives and consumer advocacy groups referring and/or relating to legislative policy recommendations on the tax administration system in the United States, as specified below.

With respect to the documents and communications relating and/or referring to legislative policy recommendations on tax administration, this FOIA request seeks documents and communications from January 1, 2015 through the present. Also, for purposes of this request, the term "document" should be defined broadly, and includes but is not limited to emails, memoranda, reports, notes, plans, meeting agendas, charts, data, presentations and analyses. The documents being requested are related to the following subjects:

1. All documents reflecting communications between or among the Office of the National Taxpayer Advocate (including but not limited to communications involving National Taxpayer Advocate Nina Olson and her immediate senior executive staff) and any of the following Members of Congress or their staff

LSI

Director, Office of Governmental Liaison
and Disclosure
January 18, 2017
Page 2

representatives regarding and/or relating to legislative policy recommendations on the tax administration system in the United States.

- Senator Ron Wyden of Oregon
- Senator Charles Schumer of New York
- Senator Bill Nelson of Florida
- Senator Sherrod Brown of Ohio
- Senator Richard Blumenthal of Connecticut
- Senator Elizabeth Warren of Massachusetts
- Senator Patrick Leahy of Vermont
- Senator Bernie Sanders of Vermont
- Senator Cory Booker of New Jersey
- Senator Richard Durbin of Illinois
- Senator Al Franken of Minnesota
- Senator Edward Markey of Massachusetts
- Senator Sheldon Whitehouse of Rhode Island
- Senator Tom Udall of New Mexico
- Senator Tammy Baldwin of Wisconsin
- Congressman Sander Levin of Michigan

2. For purposes of clarity, this FOIA request does not seek any document or communication referring and/or relating to any individual taxpayer's case. Rather, this FOIA request only seeks those communications by, between or among the Office of the National Taxpayer Advocate or her immediate senior executive staff and Members of Congress and their staff representatives regarding legislative policy recommendations being made by the Office of the National Taxpayer Advocate. Furthermore, this FOIA request does not seek any publicly disseminated document, communication or report prepared and distributed by the Office of the National Taxpayer Advocate. Rather, this FOIA request seeks



Director, Office of Governmental Liaison
and Disclosure
January 18, 2017
Page 3

particularized documents and communications by, between or among the National Taxpayer Advocate and her immediate senior staff and the specified Members of Congress listed above in Paragraph 1 regarding legislative policy recommendations.

3. All documents reflecting communications by, between or among the Office of the National Taxpayer Advocate (including but not limited to National Taxpayer Advocate Nina Olson and her immediate senior staff) and the Consumer Federation of America ("CFA"), the National Consumer Law Center ("NCLC"), the Community Reinvestment Association of North Carolina ("CRA-NC"), the Center for Responsible Lending ("CRL"), the Neighborhood Economic Development Advocacy Project ("NEDAP"), or the Center for Financial Services Innovation ("CFSI") that pertain to the Internal Revenue Code and the American tax administration system. Again, this FOIA request does not seek any publicly disseminated document, communication or report prepared and distributed by consumer advocacy groups listed in this Paragraph.

If IRS regards any of the documents subject to this FOIA request as potentially exempt from disclosure under the FOIA, IRS nonetheless should exercise its discretion to disclose them.

We also request that IRS produce copies of responsive documents in their entirety, including all attachments. In the event IRS determines that a document contains material or information that falls within a statutory exemption to mandatory disclosure, please review such material or information for possible discretionary disclosure. Furthermore, Section 522(b) of FOIA provides that if some parts of a file are exempt from release, "reasonably segregable" portions of the nonexempt material should be provided. Therefore, if IRS determines that some of the information requested is exempt from disclosure, please provide a copy of each of the nonexempt documents and portions of documents.

We request that IRS confirm in writing when IRS has determined that all documents responsive to this request, or portions thereof, have been furnished or specifically identified and denied under claim of authority pursuant to Section 552(b) of FOIA. In the event IRS determines that IRS does not have any documents responsive to this request, or portions thereof, please confirm this in writing as well.

As IRS is aware, courts have ruled that agencies refusing to release documents requested pursuant to FOIA must prepare and release indexes of the documents withheld. Therefore, if IRS determines that part or all of any document requested herein is exempt from release, please provide an index of the documents IRS has elected to withhold. Each such index must: (a) be contained in one document and be complete in itself; (b) adequately describe each withheld document or deletion from a released document; (c) state the exemption claimed for each withholding or deletion; (d) explain in detail why the exemption is relevant; and (e) be specific enough to permit a reasoned judgment as to whether the material is actually exempt under FOIA. Furthermore, in the event of a withholding, please separately state IRS's reasons for not

LSI

Director, Office of Governmental Liaison
and Disclosure
January 18, 2017
Page 4

exercising IRS's discretionary powers under FOIA to release in the public interest (for example, to increase competition and expand current technology) any material IRS may deem to be exempt.

For purposes of fee category, this request is a commercial use request. We agree to pay all reasonable search, review and duplication costs incurred in connection with this request up to \$5,000. Please notify me at (202) 416-6744 if you determine that such costs will exceed \$5,000 as we are likely to authorize such expenditures.

We anticipate that IRS will adhere to the time limitations set forth in Section 552(a)(6)(A) of FOIA and 26 C.F.R. § 601.702. Please contact me as soon as possible if you have any questions about this request or need further information in order to provide a timely response. In the event that this request should be directed to another office, such as the IRS Headquarters Office, please forward it to the proper office and notify me of such transfer.

Please confirm your receipt of this letter by sending an email to me at

(b)(6)

Thank you in advance for your prompt consideration of this request.

Sincerely,

(b)(6)



INSTITUTE FOR JUSTICE

January 23, 2017

Via Fax

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

To Whom It May Concern:

Under the Freedom of Information Act, 5 U.S.C. § 552, I write to request, on behalf of the Institute for Justice, records pertaining to the IRS's review of structuring-related petitions for remission or mitigation.

As described in the attached letter from IRS Commissioner John Koskinen to Members of the House Ways & Means Subcommittee on Oversight, the IRS cooperated with the Department of Justice to send notice letters to individuals who had property forfeited based on alleged violations of the structuring laws. *See Exhibit B.* The notice letters invited individuals to submit petitions for remission or mitigation seeking the return of their forfeited property.

For June 10, 2016 through today, I am requesting emails, correspondence, memoranda, or other documents concerning petitions for remission or mitigation seeking return of property forfeited based on alleged violations of the structuring laws, including but not limited to:

- Any documents concerning the number of such petitions submitted to either the IRS or DOJ;
- Any documents concerning the IRS or DOJ's review of such petitions;
- Any documents concerning the number of such petitions granted, denied, or otherwise resolved by the IRS or DOJ;
- Any communications with the Department of Justice, Members of Congress, journalists, or others concerning such petitions;

ARLINGTON AUSTIN BELLEVUE CHICAGO MIAMI MINNEAPOLIS TEMPE

901 N. Glebe Road, Suite 900 Arlington, VA 22203 (703) 682-9320 (703) 682-9321 Fax
general@ij.org www.ij.org

RECEIVED BY IRS-EEFAX 01/23/2017 2:55PM (GMT-05:00)

- Any documents concerning the number of such petitions still awaiting a decision from the IRS or DOJ.

If any information is exempt from disclosure it should be considered severable from the other information requested. Additionally, if any information is exempt please include a Vaughn Index with the denial.

The Institute for Justice is a non-profit, public-interest law firm. The information will not be used for commercial purposes.

Additionally, IJ requests a waiver of all fees for this request. Disclosure of the requested information is in the public interest and is likely to contribute significantly to the public understanding of the operations or activities of the government. *See* Exhibit A (fee waiver request).

If there is a cost associated with this request and it is greater than \$50, please contact me with an estimate.

Thank you in advance for your help with this matter. I can be reached at (b)(6)
Electronic copies of the data are preferred and can be sent to (b)(6). Hard
copies of documents can be sent to:

(b)(6)

Institute for Justice
901 N Glebe Road
Suite 900
Arlington, VA 22203

Regards,

(b)(6)

Attorney

Exhibit A: Fee waiver request

IJ requests a fee waiver because “disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester” (see 5 U.S.C. § 552(a)(4)(A)(iii)).

Regarding the four criteria for eligibility of a fee waiver pursuant to *Judicial Watch, Inc. v. DOJ*, 365 F.3d 1108, 1126 (D.C. Cir. 2004):

- (1) The requested information consists of records of the IRS’s operations and activities that were generated and maintained by the IRS, not third-party records.
- (2) The requested documents will provide meaningful information about the IRS’s review of structuring-related petitions for remission or mitigation. Disclosure will reveal crucial information about the operations and activities of the IRS in considering and deciding such petitions.
- (3) Disclosure of the requested information will contribute to public understanding of the IRS’s review of structuring-related petitions for remission or mitigation. IJ plans to use the requested information to generate articles, blog posts, and/or press releases that will inform the public and news media about this topic.

IJ has expertise in this area and the ability to disseminate this information to the public. IJ has already produced research reports, blog posts, articles, op-eds, press releases, and other materials about structuring-related forfeitures and petitions for remission or mitigation.

- (4) Disclosure of this information will contribute significantly to public understanding of the IRS’s review of structuring-related petitions for remission or mitigation because (a) the information requested has not previously been fully disclosed to the public, and (b) IJ plans to analyze and summarize the information and use its editorial skills to produce articles, blog posts, and/or press releases on the topic.

Disclosure of this information is not in IJ’s commercial interest because, as explained in our request, IJ is not a commercial entity, and is instead a 501(c)(3) nonprofit organization. IJ distributes its materials to the media and the public at no charge.

If you require any additional information to make your determination please feel free to contact us.

Exhibit B:
Letter from IRS Commissioner Koskinen
To Members of the House Ways & Means Oversight Subcommittee



COMMISSIONER

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

June 10, 2016

The Honorable Peter Roskam
Chairman
Committee on Ways and Means
Subcommittee on Oversight
U.S. House of Representatives
Washington, DC 20515

The Honorable John Lewis
Ranking Member
Committee on Ways and Means
Subcommittee on Oversight
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Chairman and Ranking Member Lewis:

Thank you for the opportunity on May 25, 2016, to appear before the Committee on Ways and Means Subcommittee on Oversight and testify on seizure and forfeiture activities involving legal source structuring. I am writing to update you and the Subcommittee on our planned actions.

We are taking steps toward addressing the concerns of the Subcommittee. First, as we stated in the hearing, we have reviewed 76 investigations in which assets were seized prior to our October 17, 2014 policy change. I have enclosed a breakdown of these cases.

Second, we intend to send notice to persons or entities that had property seized relating to structuring activity between October 1, 2009 and the date of our policy change. This notice will advise the persons or entities that they may be entitled to a return of their property through the petition for remission or mitigation process. We have identified over 700 investigations for which we will mail these notices. If an investigation was referred for prosecution or the property owner has already received a full return of property, a notice will not be sent.

Our notices will be tailored depending on whether the forfeiture was an administrative forfeiture or a civil judicial forfeiture. Once a petition is received as a result of these notices, we will either make a determination in administrative forfeiture cases or make a recommendation to the Department of Justice in civil judicial forfeiture cases. For administrative cases, any property owner who participates in this process to seek a return of their funds or property qualifies by establishing that the underlying funds came from a legal source and there is no evidence the petitioning property owner engaged in structuring to conceal other criminal activity, such as tax evasion, money laundering, or other crimes.

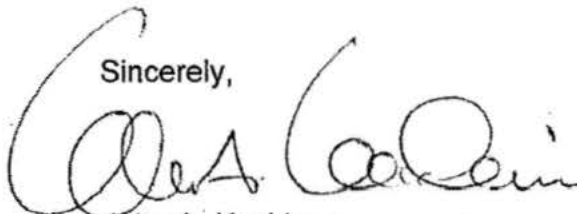
We expect to mail the notices pertaining to administrative forfeiture cases this week. We plan to mail letters relating to civil judicial forfeitures by June 17, 2016, pending a follow-up meeting with the Department of Justice. We also will post information on our website, IRS.gov, advising the public of this process.

Finally, I note that during the hearing the attorney from the Institute for Justice testified that from the years 2007 to 2013 the IRS took \$43 million from 618 people. We conducted a review of the FOIA information provided to the Institute for Justice and we were unable to reconcile either the amount or the number of people to the Institute for Justice's numbers. However, we are confident that the approximately 700 investigations we identified represent the universe of persons entitled to notices under the process described above.

I ask that you please share this letter with all of the members in the Subcommittee. If you have any questions, please contact me or a member of your staff may contact Leonard Oursler, Director, Legislative Affairs, at

(b)(6)

Sincerely,



John A. Koskinen

Enclosure

Summary of Seizure Investigations Prior to October 2014 Policy

Pre-Policy Seizure Investigations Reviewed (76)	Legal Source	Illegal Source
Total Investigations Seized Pre-Policy Not Yet Forfeited	32	22
Total Petitions Decided On After Policy	16	6
Total	48	28

Disposition	Investigation Count
Return to Owner/Victim	17
Recommendation made to the Department of Justice	16
Proceed with Forfeiture- Referred for Prosecution	35
Petitions-Withdrawn, Denied, Partially Returned to Owner or Transferred to Other Federal Agency	8
Total	76

INTERNAL REVENUE SERVICE
Data Service

JAN 24 2017

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

January 20, 2017

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

Background

The Central California Darknet Strike Force is an inter-agency task force dedicated to combating the use of dark web marketplaces and digital currency to distribute narcotics and launder money.

Request

All guidelines, presentations, policy statements, memoranda, and briefs held about or concerning the Central California Darknet Strike Force, from January 1st 2016 to the date of this request.

I am requesting operational documents, and not investigative files.

In order to help to determine my status to assess fees, you should know that I am a journalist writing for Motherboard, VICE's technology and science site, and that this request is being made as part of news gathering.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Beryl C. Lipton
BCL

(b)(6)

Filed via MuckRock.com

E-mail (Preferred): 32142-40059828@requests.muckrock.com

For mailed responses, please address (see note):

MuckRock

DEPT MR-32142

411A Highland Ave

Somerville, MA 02144-2516

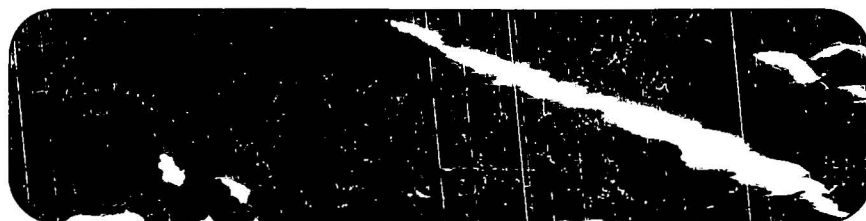
PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

MUCKROCK

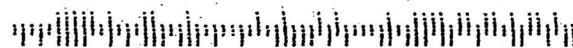
411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

21 JAN 2017 PM 10 L



30362-300606



(b)(6)

Under the provisions of the Freedom of Information Act (5 U.S.C. 552, as amended), I request that copies of the following documents be mailed to me:

Written communication (such as letters and emails) between President Donald J. Trump and the IRS describing (or at least hinting at) his business dealings within the dates of January 21st 2015 and January 20th 2017. In order to determine my status for the applicability of fees, you should know that (b)(6)

(b)(6)

Request for “news media” status: Should I receive the information requested, my intent is to release it to my friend who works as a writer for the *The Ithaca Journal*. It's my firm belief that the disclosure of this information would “contribute significantly to public understanding of the operations or activities of the government.”

I am willing to pay fees for this request up to a maximum of \$35. If you estimate that the fees will exceed this limit, please inform me first.

Best,

(b)(6)

To view a High Resolution & Color copy of this fax:

1. Go to www.hellofax.com/HighRes

2. Enter Access Code:

(b)(6)

January 26, 2017

IRS FOIA Request

HQ FOIA

Stop 211

PO Box 621506

Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

JAN 31 2017

Centralized Processing Unit
Atlanta, GA

To whom it may concern:

This is a request for a copy of each FOIA request received at the IRS for copies of Donald J. Trump's tax return information.

Please note that I am not requesting any tax return information whatsoever, but rather copies of FOIA requests. Under the law, third party FOIA requests are public information.

This is a noncommercial individual request. I agree to pay up to \$28 for applicable fees, if necessary. I swear under penalty of perjury that this request is not for any commercial purpose.

Sincerely,

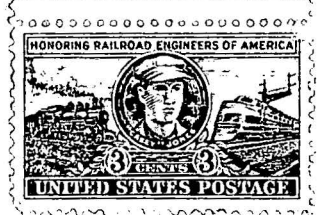
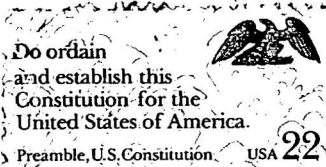
(b)(6)





9090006-299006

1944
25 MAR 77
MD 207
CAP DISTRICT



IRS FOIA Request
HQ FOIA
Stop 211
P.O. Box 621506

3036233006-299006
Affair to 64 3036233006

The New York Times

620 EIGHTH AVENUE
NEW YORK, N.Y. 10018

January 31, 2017

I.R.S. FOIA Officer:
FAX 877-807-9215

This is a request under the Freedom of Information Act.

I am seeking copies of all I.R.S. documents that relate to the handling of Presidential tax returns, including but not limited to the procedures for storing tax returns in a safe in the commissioner's office per information released via FOIA 04-2007-00325.

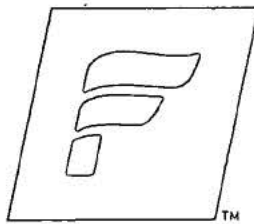
Please contact me at (b)(6) or (b)(6) if you have any questions. I am willing to pay applicable fees for processing. Please notify me if the cost exceeds \$50. If possible please send any findings electronically.

Thank you in advance for your consideration, and I look forward to hearing from you soon.

Best Regards

(b)(6)

Reporter
The New York Times



Founded April 22, 1897

An independent, member-supported
501(c)(3) nonprofit media organization

January 30, 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

FEB 03 2017
Centralized Processing Unit
Atlanta, GA

Dear Sir or Madam:

We are writing on behalf of the Forward, a New York-based newspaper and news website, and Haaretz, an Israeli newspaper and news website, to request any and all public records in the IRS' possession between January 1, 2010 and the present that address or discuss the tax exempt status of not-for-profit organizations devoting significant sums to Israeli settlement activities in the Israeli-occupied West Bank.

As part of this request, We are also seeking any and all public records in the IRS's possession that address or discuss the tax exempt status of 501c3 organizations or foundations devoting significant sums to supporting and/or developing a permanent Israeli Jewish presence in East Jerusalem, i.e., the sectors of that city annexed by Israel following the 1967 Six Day War.

As per details set out below, we are requesting expedited processing for this request as it is a matter of current exigency to the American public that requires a speedy response, and we are ourselves are journalists whose exclusive intent in seeking this information is to disseminate as widely as possible through our respective news outlets.

This request should be understood to include both tax-exempt groups that use their funds directly to support Israeli West Bank settlements and Israeli Jewish settlement in East Jerusalem, and tax exempt groups that send their funds to Israeli organizations whose primary activities are devoted to this purpose. My request is for any documents, records

The Forward Association, Inc.

FORWARD • פווארד

125 Maiden Lane, 8th floor, New York, N.Y. 10038-5015
forward.com • yiddish.forward.com

or communiqués in the possession of the IRS that challenge, debate or discuss the charitable status of these organizations.

We additionally are requesting any and all IRS public records that address or discuss the tax deductibility of donations given to tax exempt organizations that support these activities.

The public records we seek include but are not limited to any records that discuss the tax-exempt status and/or the tax deductibility of donations made to the following organizations:

- 1) The Jerusalem Reclamation Project, also known as American Friends of Ateret Cohanim.
- 2) Friends of Ir David Inc.
- 3) Hebron Fund Inc.
- 4) American Friends of Bet El Yeshiva Center.
- 5) American Friends of Ariel University Inc.
- 6) American Friends of Ariel Inc.
- 7) Ariel Center for Policy Research.
- 8) Ariel American Friends Midrasha and United Israel Institutions Ltd.
- 9) The Maaleh Adumim Foundation.
- 10) The Gush Etzion Foundation.
- 11) Christian Friends of Israeli Communities.
- 12) Friends of Gush Katif.
- 13) The Western Wall Heritage Foundation.
- 14) The Efrat Development Foundation USA.
- 15) One Israel Fund, Ltd.
- 16) The Central Fund of Israel
- 17) American Friends of Yeshiva High School of Kiryat Arba Inc.
- 18) Friends of Yeshivat Nir Kiryat Arba.
- 19) Friends of Ulpan L-Banot Kiryat Arba Inc.
- 20) American Friends of the Everest Foundation.
- 21) The Irving I. Moskowitz Foundation.
- 22) The Cherna Moskowitz Foundation.
- 23) Donor advised funds, such as the New York-based Jewish Communal Fund, in the context of money they direct to charitable activities operating on the West Bank or in East Jerusalem.
- 24) The Jewish National Fund -Keren Kayemeth Lelsrael, Inc.

These records should also include but not be limited to:

- 1) Communications IRS agencies and offices have had among each other on the tax exempt status of groups devoting significant sums to Israeli settlement activities in the Israeli-occupied West Bank, or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through their donations to groups that support such settlement activities.
- 2) Communications with other federal agencies outside the IRS on the tax exempt status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 3) Communications IRS agencies have had with the public on the tax exempt status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 4) Communications IRS agencies have had with Jewish communal organizations on the tax exempt status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 5) Communications IRS agencies have had with non-Jewish organizations and individuals on the tax exempt status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 6) Communications IRS agencies have had with members of Congress or congressional staff on the tax exempt status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.

- 7) Communications IRS agencies have had with the White House on the subject of the tax exempt status of charitable status of groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 8) Communications IRS agencies have had with officials of the state or government of Israel on the tax exempt status or 501c3 groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 9) Communications IRS agencies have had with government officials of any other nations on the tax exempt status or 501c3 groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.
- 10) Communications IRS agencies have had with officials or legislators at the state, county or municipal level within the United States on the tax exempt status or 501c3 groups devoting significant sums to supporting Israeli settlement activities in the Israeli-occupied West Bank or to the development of a long-term Israeli Jewish presence in East Jerusalem—whether directly or through such group's own donations to Israeli entities.

Timing

Pursuant to Section 89(3) of the Public Officers Law, we expect a response within five (5) business days of your receipt of this request. Appreciating the volume and complexity of this request, please release information responding to this request on a rolling basis.

Definitions

"Records"

For purposes of this request, "records" shall include but not be limited to any telephone messages, voice-mail messages, hand-written notes,

emails, text messages, computer files, paper files, plans, reports, statements, memoranda, opinions, folders, papers, communications as defined below, and any other records as defined by Section 86 of the Public Officers Law.

Records shall also include but not be limited to paper records, electronic records, audiotapes, videotapes, photographs, and back-up tapes.

"Communications"

For purposes of this request, "communications" shall include but not be limited to any relevant correspondences, instructions, agreements, emails, telephone messages, voice mail messages, text messages, instant message or chat logs, daily agendas, calendars, information about scheduled meetings and/or discussions, whether in-person or over the telephone or via videoconference, and agendas for those meetings and/or discussions. Also any discussion of participants included in those meetings and/or discussions, minutes of any such meetings and/or discussions, the topics discussed at those meetings and/or discussions, emails regarding meetings and/or discussions, email, facsimiles, cables, text messages, instant message or chat logs, or communications sent as a result of those meetings and/or discussions, transcripts or notes of any such meetings and/or discussions to the extent they relate to the requested information—and any other communications as understood by the common usage of the term.

Format and Exemptions/Redactions

We request to receive all information responsive to our request in searchable electronic format, whenever possible. Electronic records should be produced in their unlocked native format with all original metadata and original filenames. Please keep email families together; an email and all of its attachments should be produced so long as at least any part of it—whether email or attachment—is responsive to our request.

When searching emails, please search all folders, including inbox, subject matter folders, sent items, archived items, and deleted items. Please produce all metadata fields for emails, including BCC and all

others. Paper records should be scanned and produced as searchable PDF files.

If the IRS determines that any of the records, files or documents we are requesting contain information that exempt them from disclosure under FOIA laws or regulations, we request that the IRS release the record, file or document in question with the exempt information redacted rather than withhold the entire document.

Please deliver the records by email to the following addresses:

(b)(6)

If this request is denied in whole or in part, please identify the appropriate appellate authority and justify all specific deletions by reference to exemptions in the statute. In addition, do not redact any non-responsive information from any records; we request the complete copies of any records with any responsive information.

Request for Fee Waivers

As members of the news media seeking documents that will contribute to public understanding of the operations or activities of the government, we are requesting fee waivers for all costs related to processing this request and searching for the documents, records and files requested; all costs related to reviewing these documents, records and files for release to us, and all costs related to copying these documents, records and files. We are, moreover, requesting processing of this request on an expedited basis for the reasons set out below:

The Forward and Haaretz, on whose behalf we are making this request, are longstanding, well-established daily news outlets online and in print. The Forward is moreover incorporated as a 501c3 non-for-profit public charity with a mission to "to strengthen engagement with Jewish ideas and communities through a variety of media, and in public events." It was founded in 1897 and has been publishing continuously since then. In addition to its daily on-line outlet, the Forward continues to publish a weekly print edition.

As described in its not-for-profit mission statement to the IRS, the Forward carries out its mission “by publishing commentary on current issues and the arts, in English and Yiddish that meet the highest standards of public service in journalism and cultural expression. It furthers this mission through partnerships and collaborations that engage deeply with the history, range and variety of the American Jewish experience.”

Haaretz is a well known, long established daily newspaper and on-line news outlet based in Israel that publishes both an international edition in English and an Israeli edition in Hebrew.

The Forward’s website is viewable at:
<http://forward.com>

Haaretz’s website is viewable at:
<http://www.haaretz.com/>

The fees related to this request should be waived because the records, documents and files we are requesting deal with an issue of longstanding public interest and debate in the news media, among members of the public and among public officials.

U.S. policy, as enunciated over many years by senior government officials, including the president and the secretary of state, regards as “illegitimate” Jewish settlements established by the State of Israel. (See for example, the statement by U.S. Ambassador to the United Nations Susan Rice in U.N. Security Council on February 18, 2011; President Obama’s statement on this issue in his address to the Muslim world in Cairo on June 4, 2009, and Secretary of State John Kerry’s public statement to Palestinian Authority President Mahmoud Abbas on November 6, 2013.

On December 23, 2016, moreover, the U.N. Security Council passed Resolution 2334, which reaffirmed previous council resolutions in stating that Israel’s Jewish settlements on the occupied West Bank have “no legal validity” and constitute a “flagrant violation” under

international law. The United States abstained on this vote, allowing it to pass.

In a policy speech on December 28, 2016, explaining the U.S. decision not to veto the resolution, Secretary of State John Kerry emphasized, "It's important to note that every United States administration, Republican and Democratic, has opposed settlements as contrary to the prospects for peace."

He also noted, "It is the permanent policy of settlement construction that risks making peace impossible. And virtually every country in the world other than Israel opposes settlements."

He added: "In 1978, the State Department Legal Adviser advised the Congress on his conclusion that Israel's government, the Israeli Government's program of establishing civilian settlements in the occupied territory is inconsistent with international law, and we see no change since then to affect that fundamental conclusion."

The IRS has nevertheless continued to grant tax-exempt status to organizations devoted to supporting Israel's decades-long project of establishing, sustaining and expanding exclusively Jewish settlements in the occupied West Bank and sectors of Jerusalem that it captured during the 1967 Six Day War. This has, in turn, prompted vigorous public debate over many years regarding this IRS policy. Examples of this debate may be seen in the article, "Tax-Exempt Funds Aid Settlements in West Bank," published in the New York Times on July 5, 2010. The Washington Post has also published stories on this issue, such as one by David Ignatius on March 26, 2009, entitled, "How a U.S. Tax Deduction Aids Israeli Settlement." The Forward itself has published a number of articles examining this issue, such as, "Should U.S. Block Charity Aid to Israeli Settlers?" on November 4, 2014.

Many public officials and members of the public have also debated and raised questions about how the IRS has developed its policy on this issue. Currently, IRS policy on this matter is also the subject of a lawsuit, *Aziz vs. United States Department of the Treasury*, filed on December 16, 2015.

The documents we hope to obtain from this request will therefore inarguably "contribute significantly to public understanding of the operations or activities of the government" on this topic of public .

As established news media outlets whose readers have a keen interest in this topic, we moreover intend to disseminate our findings derived from the files, records and documents we obtain to the general public. This dissemination will be in the form of multiple news articles for maximum exposure. This, too, meets a primary requirement set out in statute and regulation for waiving fees connected to the IRS's search, review of and copying of these documents, and for processing this request on an expedited basis.

We therefore request that all these fees be waived, as per statute and IRS guidelines, and that they be processed on an expedited basis.

Please call us with any questions you have about this request or for any discussion you would like to have about it, at (b)(6)

Sincerely,

(b)(6)

The Forward

(b)(6)

Haaretz

The documents we hope to obtain from this request will therefore inarguably "contribute significantly to public understanding of the operations or activities of the government" on this topic of public .

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Please call us with any questions you have about this request or for any discussion you would like to have about it, at (b)(6)

Sincerely,

(b)(6)



(b)(6)



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LABEL 11-8, OCTOBER 2016

PSN 7860-02-000-9056

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(b)(6)

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Facsimile cover sheet

Date: February 3, 2017
Total pages: 12 (including cover sheet)

To: IRS Disclosure Officer Company: HQ FOIA Fax: 877-807-9215 Telephone:

THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS BY MAIL. THANK YOU.

IF YOU HAVE ANY TRANSMISSION DIFFICULTY,
PLEASE CONTACT THE FACSIMILE DEPARTMENT AT +1 212 506 2707

Mayer Brown LLP operates in combination with other Mayer Brown entities (the "Mayer Brown Practices"), which have offices in North America, Europe and Asia and are associated with Tauli & Chequer Advogados, a Brazilian law partnership.

MESSAGE:

Disclosure Officer:

Please accept this Freedom of Information Act ("FOIA") request for copies of records with respect to certain internal procedures and operations of the Internal Revenue Service as described herein.

If you have any questions or concerns involving this request, please contact me at (b)(6)

Regards,

(b)(6)

MAYER • BROWN

Mayer Brown LLP
1221 Avenue of the Americas
New York, New York 10020-1001

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Main Fax +1 212 262 1910
www.mayerbrown.com

February 3, 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Re: FOIA Request

Dear Disclosure Officer:

Pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, the undersigned, (b)(6) of Mayer Brown LLP, hereby requests copies of records (as that term is used in 5 U.S.C. § 552(f)(2)) with respect to certain internal procedures and operations of the Internal Revenue Service ("IRS," an "agency" under 5 U.S.C. § 552(f)(1)) as described below.

On January 31, 2017, the IRS Large Business and International division ("LB&I") released a document titled "IRS Announces Initial Rollout of Large Business and International Campaigns" (attached as Appendix A) announcing the identification and selection of 13 audit campaigns. As described in the document, "[t]hese campaigns were identified through LB&I extensive data analysis, suggestions from IRS compliance employees and feedback from the tax community."

This request relates to records: (1) concerning the IRS's identification and selection of the 13 audit campaigns set forth in the document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017; and (2) identified in the document "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017.

The undersigned requests the following:

1. All documents setting forth the "data analysis, suggestions from IRS compliance employees and feedback from the tax community" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017.
2. All documents related to LB&I's "strategy to identify taxpayers impacted by" the "Domestic Production Activities Deduction, Multi-Channel Video Program Distributors (MVPD's) and TV Broadcasters" campaign identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and

Mayer Brown LLP

FOIA Request
February 3, 2017
Page 2

International Campaigns," released on January 31, 2017. For your reference, Kathy Robbins is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.

3. All training materials, or other documents related to LB&I's "training strategy" for the "Micro-Captive Insurance Campaign" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017. For your reference, Gloria Sullivan is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.
4. All training materials, or other documents related to LB&I's "training strategy" for the "Basket Transactions Campaign" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017. For your reference, Gloria Sullivan is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.
5. All documents related to the "technical content...that will aid revenue agents" for the "S Corporation Losses Claimed in Excess of Basis Campaign" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017. For your reference, Holly Paz is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.
6. All training materials, technical content that will aid revenue agents, or other documents that were developed or will be used by IRS employees in the "Repatriation Campaign" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017. For your reference, John Hindling is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.
7. All training materials, or other documents related to LB&I's "comprehensive training strategy" for the "Inbound Distributor Campaign" identified in LB&I's document titled "IRS Announces Initial Rollout of Large Business and International Campaigns," released on January 31, 2017. For your reference, Sharon Porter is identified as the Lead Executive for this campaign; however, this request is not limited to documents in custody of this individual.

Mayer Brown LLP

FOIA Request
February 3, 2017
Page 3

The undersigned requests that IRS provide copies of the records referenced above in paper form.

In accordance with the IRS Statement of Procedural Rules at 26 C.F.R. § 601.702(c)(4)(ii), I agree to pay any and all search and duplication fees up to a limit of \$1,000.00. If you expect such search and duplication costs to exceed this amount, please contact me. Otherwise, please send copies of the records (which I do not wish to inspect first) to me at the following address:

(b)(6)

Mayer Brown LLP
1221 Avenue of the Americas
New York, NY 10020-1001

Should you determine that any portion of the records or information requested is exempt from disclosure under the provisions of FOIA, please supply me with a copy of the portion considered non-exempt. In addition, to the extent that access is denied to any part of the requested records, please provide me with an index and detailed description of the deleted and/or withheld materials (including information regarding the sender, all recipients, the number of pages, and the subject matter of such materials), and a statement of the statutory ground(s) for withholding each such record and/or portion(s) of record.

Enclosed is a photocopy of my New York driver's license (attached as Appendix B), which establishes my identity.

Under penalties of perjury, I attest that I am a commercial-use requester as defined in 26 C.F.R. § 601.702(f)(3)(ii)(A) and I am not requesting a fee waiver.

In accordance with 5 U.S.C. § 552(a)(6)(A)(i) and the provisions of FOIA, I will be looking forward to receiving a reply within twenty (20) business days directed to me at the above address. If you have any questions concerning this request, please do not hesitate to contact me at

(b)(6)

Sincerely,

(b)(6)

Appendix A

Jan. 31, 2017

IRS Announces Initial Rollout of Large Business and International Campaigns

The IRS Large Business and International division has announced the identification and selection of 13 campaigns. This is a significant milestone for LB&I in the campaign effort. LB&I is moving toward issue-based examinations and a compliance campaign process in which the organization decides which compliance issues that present risk require a response in the form of one or multiple treatment streams to achieve compliance objectives. This approach makes use of IRS knowledge and deploys the right resources to address those issues.

The campaigns are the culmination of an extensive effort to redefine large business compliance work and build a supportive infrastructure inside LB&I. Campaign development requires strategic planning and deployment of resources, training and tools, metrics and feedback. LB&I is investing the time and resources necessary to build well-run and well-planned compliance campaigns.

These campaigns were identified through LB&I extensive data analysis, suggestions from IRS compliance employees and feedback from the tax community. LB&I's goal is to improve return selection, identify issues representing a risk of non-compliance, and make the greatest use of limited resources.

As part of this effort, LB&I leaders will continue discussion with the tax community to assist with work on these areas to best meet the needs of the taxpayers as well as tax administration. These discussions will also help in determining additional areas for future campaigns.

The 13 campaigns selected for this initial rollout are:

- **IRC 48C Energy Credit Campaign**

The Practice Area is Enterprise Activities

Lead Executive: Kathy Robbins

This campaign ensures that only those taxpayers whose advanced energy projects were approved by the Department of Energy, and who have been allocated a credit by the IRS, are claiming the credit. These credits must be pre-approved through extensive application to the DOE. The treatment stream for this campaign will be soft letters and issue-focused examinations.

- **OVDP Declines-Withdrawals Campaign**

The Practice Area is Withholding & International Individual Compliance

Lead Executive: Pamela Drenthe

The Offshore Voluntary Disclosure Program (OVDP) allows U.S. taxpayers to voluntarily resolve past non-compliance related to unreported offshore income and failure to file foreign information returns. This campaign addresses OVDP applicants who applied for pre-clearance into the program but were either denied access to OVDP or withdrew from the program of their own accord. Taxpayers, who have yet to resolve their non-compliance and who meet the eligibility criteria, are encouraged to consider entering one of the offshore programs currently available. The IRS will address continued noncompliance through a variety of treatment streams including examination.

- **Domestic Production Activities Deduction, Multi-Channel Video Program Distributors (MVPD's) and TV Broadcasters**

The Practice Area is Enterprise Activities

Lead Executive: Kathy Robbins

Multi-channel Video Programming Distributors (MVPDs) and TV Broadcasters often claim that "groups" of channels or programs are a qualified film eligible for the IRC Section 199 deduction. Taxpayers are asserting that they are the producers of a qualified film when distributing channels and subscriptions packages that often include third-party produced content. Additionally, MVPD taxpayers maintain that they provide online access to computer software for the customers' direct use (incident to taxpayers' transmission activities, including customers' use of the set-top boxes). LB&I has developed a strategy to identify taxpayers impacted by these issues and will develop training to aid revenue agents in examining them. The treatment streams for this campaign include the development of an externally published practice unit, potential published guidance, and issue based exams, when warranted.

- **Micro-Captive Insurance Campaign**

The Practice Area is Enterprise Activities.

Lead Executive: Gloria Sullivan

This campaign addresses transactions described in Transactions of Interest Notice 2016-66, in which a taxpayer attempts to reduce aggregate taxable income using contracts treated as insurance contracts and a related company that the parties treat as a captive insurance company. Each entity that the parties treat as an insured entity under the contracts claims deductions for insurance premiums. The manner in which the contracts are interpreted, administered, and applied is inconsistent with arm's length transactions and sound business practices. LB&I has developed a training strategy for this campaign. The treatment stream for this campaign will be issue-based examinations.

- **Related Party Transactions Campaign**

The Practice Area is Enterprise Activities

Lead Executive: Peter Puzakulics

This campaign focuses on transactions between commonly controlled entities that provide taxpayers a means to transfer funds from the corporation to related pass through entities or shareholders. LB&I is allocating resources to this issue to determine the level of compliance in related party transactions of taxpayers in the mid-market segment. The treatment stream for this campaign is issue-based examinations.

- **Deferred Variable Annuity Reserves & Life Insurance Reserves IIR Campaign**

The Practice Area is Enterprise Activities

Lead Executive: Kathy Robbins

The IRS and Chief Counsel have agreed to accept the Deferred Variable Annuity Reserves and Life Insurance Reserves issues into the IIR program (pursuant to Rev. Proc. 2016-19) to develop guidance to address uncertainties on issues important to the Life Insurance Industry. The issues include amounts to be taken into account in determining tax reserves for both deferred variable annuities with Guaranteed Minimum Benefits, and Life Insurance contracts. The campaign's objective is to collaborate with industry stakeholders, Chief Counsel and Treasury to develop published guidance that provides certainty to taxpayers regarding these related issues.

- **Basket Transactions Campaign**

The Practice Area is Enterprise Activities

Lead Executive: Gloria Sullivan

This campaign addresses structured financial transactions described in Notices 2015-73 and 74, in which a taxpayer attempts to defer and treat ordinary income and short-term capital gain as long-term capital gain. The taxpayer treats the option or other derivative as open until a barrier event occurs, and, therefore, does not recognize or report current period gains. The gains are deferred until the contract terminates, at which time the overall net gain is reported as a Long Term Capital Gain. LB&I has developed a training strategy for this campaign. The treatment streams for this campaign will be issue-based examinations, soft letters to Material Advisors and practitioner outreach.

- **Land Developers - Completed Contract Method (CCM) Campaign**

The Practice Area is Enterprise Activities

Lead Executive: Peter Puzakulics

Large land developers that construct in residential communities may be improperly using the Completed Contract Method (CCM) of accounting. A developer, whose average annual gross receipts exceed \$10 million, may only use the CCM under a home construction contract. In some cases, developers are improperly deferring all gain until the entire development is completed. LB&I will provide training for revenue agents assigned to work this issue. The treatment stream includes development of a practice unit, issuance of soft letters, and follow-up with issue based examinations when warranted.

- **TEFRA Linkage Plan Strategy Campaign**

The Practice Area is Pass-Through Entities

Lead Executive: Cliff Scherwinski

As partnerships have become larger and more complex, LB&I has regularly revised processes to assess tax on the terminal investors. Recent legal advice provides an opportunity to make significant changes to how we approach this process. This campaign focuses on developing new procedures and technology to work collaboratively with the revenue agent conducting the TEFRA partnership examination to identify, link and assess tax to the terminal investors that pose the most significant compliance risk.

- **S Corporation Losses Claimed in Excess of Basis Campaign**

The Practice Area is Pass-Through Entities

Lead Executive: Holly Paz

S corporation shareholders report income, losses and other items passed through from their corporation. The law limits losses and deductions to their basis in the corporation. LB&I has found that shareholders claim losses and deductions to which they are not entitled because they do not have sufficient stock or debt basis to absorb these items. LB&I has developed technical content for this campaign that will aid revenue agents as they examine the issue. The treatment streams for this campaign will be issue-based examinations, soft letters encouraging voluntary self-correction, conducting stakeholder outreach, and creating a new form for shareholders to assist in properly computing their basis.

- **Repatriation Campaign**

The Practice Area is Cross Border Activities

Lead Executive: John Hinding

LB&I is aware of different repatriation structures being used for purposes of tax free repatriation of funds into the U.S. in the mid-market population. It has also been determined that many of the taxpayers do not properly report repatriations as taxable events on their filed returns. The goal of this campaign is to simultaneously improve issue selection filters while conducting examinations on identified, high risk repatriation issues and thereby increase taxpayer compliance.

- **Form 1120-F Non-Filer Campaign**

The Practice Area is Cross Border Activities

Lead Executive: John Hinding

Foreign companies doing business in the U.S. are often required to file Form 1120-F. LB&I has data suggesting that many of these companies are not meeting their filing obligations. In this campaign, LB&I will use various external data sources to identify these foreign companies and encourage them to file their required returns. The treatment stream for this campaign will involve soft letter outreach. If the companies do not take appropriate action, LB&I will conduct examinations to determine the correct tax liability. The goal is to increase voluntary compliance by foreign corporations with a U.S. business nexus.

- **Inbound Distributor Campaign**

The Practice Area is Treaty and Transfer Pricing Operations

Lead Executive: Sharon Porter

U.S. distributors of goods sourced from foreign-related parties have incurred losses or small profits on U.S. returns, which are not commensurate with the functions performed and risks assumed. In many cases, the U.S. taxpayer would be entitled to higher returns in arms-length transactions. LB&I has developed a comprehensive training strategy for this campaign that will aid revenue agents as they examine this IRC Section 482 issue. The treatment stream for this campaign will be issue-based examinations.

These campaigns represent the first wave of LB&I's issue-based compliance work. More campaigns will continue to be identified, approved and launched in the coming months.

XXX

Appendix B

(b)(6)



IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service
FEB 06 2017
Centralized Processing Unit
Atlanta, GA

January 30, 2017

To Whom It May Concern:

By the power vested in me under the Freedom of Information Act, I hereby request the following records:

A copy of the internal periodic status reports for the IRS FOIA Program during calendar years 2015 and 2016.

I am a member of the news media and request classification as such. I have previously written about the government and its activities for AND Magazine, MuckRock and Glomar Disclosure and have an open arrangement with each. My articles have been widely read, with some reaching over 100,000 readers. As such, as I have a reasonable expectation of publication and my editorial and writing skills are well established. In addition, I discuss and comment on the files online and make them available through the non-profit Internet Archive, disseminating them to a large audience. While my research is not limited to this, a great deal of it, including this, focuses on the activities and attitudes of the government itself. As such, it is not necessary for me to demonstrate the relevance of this particular subject in advance. Additionally, case law states that "proof of the ability to disseminate the released information to a broad cross-section of the public is not required." *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004); see *Carney v. U.S. Dep't of Justice*, 19 F.3d 807, 814-15 (2d Cir. 1994). Further, courts have held that "qualified because it also had 'firm' plans to 'publish a number of . . . 'document sets'" concerning United States foreign and national security policy." Under this criteria, as well, I qualify as a member of the news media. Additionally, courts have held that the news media status "focuses on the nature of the requester, not its request. The provision requires that the request be 'made by' a representative of the news media. *Id.* § 552(a)(4)(A)(ii)(II). A newspaper reporter, for example, is a representative of the news media regardless of how much interest there is in the story for which he or she is requesting information." As such, the details of the request itself are moot for the purposes of determining the appropriate fee category. As such, my primary purpose is to inform about government activities by reporting on it and making the raw data available and I therefore request that fees be waived.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM, if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Paul W. Dwyer

(b)(6)

Filed via MuckRock.com

E-mail (Preferred): 32653-74173494@requests.muckrock.com

For mailed responses, please address (see note):

MuckRock

DEPT MR 32653

411A Highland Ave

Somerville, MA 02144-2516

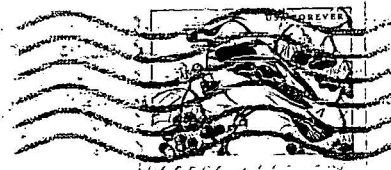
PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

MUCKROCK

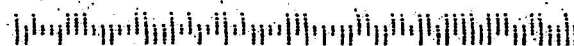
411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

31 JAN 2017 PM 6 L



30362-300606



**Bloomberg
BNA**

1801 South Bell Street
Arlington, Virginia
22202

703.341.3000
www.bna.com

Feb. 6, 2017

Internal Revenue Service
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

To Whom It May Concern:

This is a request under the Freedom of Information Act.

I request all emails from IRS email accounts and internal IRS employee memorandums directing changes on social media policy, interactions with congressional staff and the news media beginning on Nov. 9, 2016 and ending on Feb. 6, 2017. Please include the following keywords in the search: Twitter, email, social media, press, media, reporters, Trump, president, election, regulation, White House.

In order to determine my status for the applicability of fees, you should know that I am a representative of the news media affiliated with Bloomberg BNA, and this request is made as part of newsgathering and not for a commercial use.

I will accept this report as a whole or in parts as it becomes available. If you would like me to clarify my request, please contact me directly at (b)(6) or (b)(6).

Regards,

(b)(6)

Reporter
Bloomberg BNA

(b)(6)

(b)(6)

Bloomberg BNA
1801 S Bell Street, Arlington VA 22202

(b)(6)

February 8, 2017

Internal Revenue Service
IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Dear Disclosure Manager:

This is a request under the Freedom of Information Act.

I request that a copy of the following documents:

All emails TO and/or FROM and/or CC IRS employees between January 20, 2017 to February 8, 2017 regarding President Donald Trump's Jan. 20 regulations freeze and Jan. 30 executive order requiring agencies to eliminate two regulations for every new one. Please include the words "regulations," "regulatory" and "executive order" in your search.

I do not wish to inspect the documents first.

In order to determine my status for the applicability of fees, you should know that I am a representative of the news media affiliated with Bloomberg BNA, and this request is made as part of newsgathering and not for a commercial use.

I am willing to pay fees for this request up to a maximum of \$25. If you estimate that the fees will exceed this limit, please inform me first.

If you would like me to clarify or narrow my request, please contact me at (b)(6)

Thank you for your consideration of this request.

(b)(6)

February 2, 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

FEB 08 2017
Centralized Processing Unit
Atlanta, GA

Dear Disclosure Manager,

This is a request under the Freedom of Information Act. I am a private citizen requesting information held by the Internal Revenue Service. The information I am requesting is not for commercial use, but is of great interest to the voting public of the United States.

I am requesting that the IRS furnish information pertinent to President Donald J. Trump's current foreign financial holdings, including income, investments, loans, and debt obligations involving foreign banks, institutions, and governments.

I am aware that the Privacy Act prohibits the release of tax information without an individual's consent. However, Mr. Trump has been inaugurated as President and now serves in the highest government office. He has failed to divest his business holdings or place them into a blind trust. Therefore, these business holdings now belong to the President of the United States. I believe that I have a right to know of the foreign financial entanglements now facing the executive branch of the United States government due to President Trump's failure to fully remove himself from these financial relationships.

The IRS document entitled *Freedom of Information Act (FOIA) Request Guidelines*, on which I have based this letter, states on page 8 under the heading *Exemption 6. Personal Privacy* that "The IRS will automatically consider a request for personal information under both the FOIA and the Privacy Act and will rely on the statute that provides the greater access." I have attached this page with this statement highlighted.

I believe that in this unprecedented case, where the President has refused to separate himself from his foreign financial investments and obligations, the intent of the FOIA supersedes the Privacy Act. The exemptions to the FOIA are intended to protect national security, the privacy of individuals, and the proprietary interests of businesses. But in fact, a failure to disclose President Trump's foreign financial entanglements seems to undermine national security and the intent of these exemptions.

I believe that I have a right to access the requested information under the Freedom of Information Act. Please inform me if fees associated with the release of the requested information will exceed \$100.

Thank you for your consideration of this request, which I submit in the spirit of patriotism and concern for our nation's security.

Sincerely,

(b)(6)

the end product of either innovation or substantial effort. Protected data is also commercial or financial information obtained from a person that is privileged or confidential.

Exemption 5. Inter-Agency or Intra-Agency Memorandums or Letters

This exemption applies to 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. An example may be a letter from one IRS office to another about a decision that has not yet been adopted by the agency. One purpose of this exemption is to safeguard the deliberative policymaking process of government (the deliberative process privilege). The exemption encourages frank discussion of policy matters between IRS officials by allowing certain pre-decisional, deliberative documents to be withheld from public disclosure. The exemption also protects against premature disclosure of deliberations before final adoption of an agency policy or position. While the policy behind the deliberative process privilege is well accepted, the application of the exemption is complicated. For example, the exemption protects the policymaking process, but does not generally protect purely factual information related to the policy process, which is protected under the deliberative process privilege. The deliberative process privilege distinguishes between documents that are pre-decisional and post-decisional. The public has a greater interest in knowing the basis for the decision once a policy is adopted. Therefore, the deliberative process privilege does not ordinarily apply to post-decisional documents. The exemption also incorporates other privileges that apply in litigation involving the government, including the attorney client and work product privileges. For example, certain documents prepared by IRS's lawyers may be withheld in the same way that documents prepared by private lawyers for clients are not available through discovery in civil litigation.

Exemption 6. Personal Privacy

Exemption 6 applies to personnel, medical, and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. This exemption protects the privacy interests of individuals by allowing IRS to withhold personal data kept in its files where there is an expectation of privacy. Only individuals have privacy interests. Corporations and business associations have no privacy rights under the sixth exemption, with the exception of closely held corporations or similar business entities. Once it has been determined that a personal privacy interest is threatened by a requested disclosure, the exemption requires agencies to strike a balance between an individual's privacy interest and the public's interest in disclosure. The Privacy Act of 1974 also regulates the disclosure of personal information about an individual. The IRS will automatically consider a request for personal information under both the FOIA and the Privacy Act and will rely on the statute that provides the greater access.

Exemption 7. Law Enforcement

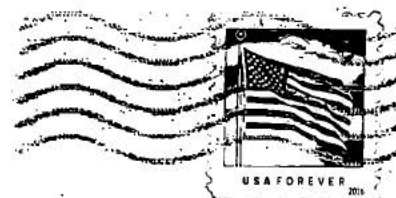
The seventh exemption allows agencies to withhold records or information compiled for law enforcement purposes, but only to the extent that the production of such records would cause one of the following harms of Exemption 7 described below:

- (A) allows the withholding of a law enforcement record that could reasonably be expected to interfere with enforcement proceedings. This exemption protects an active law enforcement investigation from interference through premature disclosure.
- (B) allows the withholding of law enforcement information that would deprive a person of a right to a fair trial or an impartial adjudication.

(b)(6)

(b)(6)

02 FEB 2017 PM 2 L



IRS FOIA Request

HQ FOIA

Stop 211

P.O. Box 621506

Atlanta, GA 30362-3006

30362-300606



INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: February 09, 2017**To: CPU**

Address/Organization: _____

Fax Number: (877) 807-9215 Office Number: _____**From: Higley Denise**

Address/Organization: _____

Fax Number: _____ Office Number: _____

Number of pages: Including cover page**Subject:** TLS FOIA Request

TLS FOIA Request attached.

Thank You!

Denise Higley
Tax Law Specialist
HQ Disclosure Policy & Program Operations Staff
M/S 7000
1973 N Rulon White Blvd
Ogden, UT 84404

(b)(6)

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

From: Higley Denise
To: Higley Denise
Subject: FW: FOIA Request
Date: Thursday, February 09, 2017 6:14:02 AM

From: (b)(6)
Sent: Monday, February 06, 2017 12:34 PM
To: *GovtLiaison
Subject: Re: FOIA Request

On Thu, Nov 24, 2016 at 2:47 PM, (b)(6) wrote:
Re: Freedom of Information Act Request

Internal Revenue Service - Headquarters Office
Department of the Treasury
FOIA Contact / FOIA Contact:

This is a request under the Freedom of Information Act.

I request that a copy of the following documents be provided to me:

A copy of correspondence from Congressman Pat Tiberi (OH-12) or his staff and the response to the correspondence. Please search for documents from January 2001 through present.

I believe the correspondence are most likely to be held by your Office of Congressional Affairs, Office of Legislative Affairs, or the office of the Executive Secretariat and likely tracked within a correspondence management system.

I am specifically looking for correspondence regarding policy, legislation, or regulations, recommendations for executive branch positions or appointments, or support or opposition to federal funding for programs, projects, or companies.

I am willing to pay fees for this request up to a maximum of \$50. If you estimate that the fees will exceed this limit, please inform me before processing my request.

I request that whenever possible, the documents be transmitted to me in an electronic format as an attachment to an email to (b)(6)

Thank you for your consideration of this request. Please do not hesitate to contact if you have further questions.

Sincerely,

(b)(6)

PAUL J. KRENN

National Public Information Office/Postal Inspector

U.S. POSTAL INSPECTION SERVICE

Office of Public Affairs

Media Line: 202-268-3700

24-HR Hotline: 877-876-2455

From: (b)(6)

Sent: Friday, January 06, 2017 1:17 PM

To: IS Media Inquiries

Subject: SIRF CASES

To whom it may concern,

My name is (b)(6). I am a journalist at **El Diario NY / Impremedia**. I am working a story about Stolen Identity Refund Fraud (SIRF).

I have a case of some one that had this problem. When I was following the case I believe that some people from the USPS were involved, because they took the mail of this person (there is no way to take it from the mailbox) and went to the bank for the money, more than 1,000 dollars. Again, at least one person from USPS was involved. Even, they tried to take money from another envelope, but they couldn't, because the check it was under a Bank's name.

I read your last report about different cases in USPS, including some of SIRF, but I have some questions to complete my story.

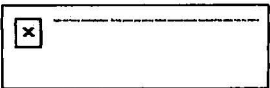
1. How many workers of USPS have been involved in cases of SIRF in USA in the last five years, or in the last year?
2. How many civils have been involved in cases of SIRF in USA in the last five years, or in the last year?
3. Are they more civils or USPS's workers?
4. How many are on jail?
5. How many cases do you have open?
6. In my case, the people involved were Hispanic, which is the race of the workers involved on the SIRF's cases?
7. The USPS's workers involve on this cases have direct contract with USPS or they are outsourcing workers? Please, specific the number.
8. What is the process that you follow to create a SIRF's case?
9. How many and which institutions work together to put the people on jail?
10. What is the most important advise to the citizens to fight against these cases?

Thank you so much for take the time to read my mail and answer me.

Sincerely,

--
Greetings,

(b)(6)





US POSTAL INSPECTION SERVICE
OFFICE OF COUNSEL - FOIA/PA UNIT
475 L'ENFANT PLAZA SW, ROOM 3301
WASHINGTON, DC 20260-2101



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10



MS RHONDA O'REILLY
INTERNAL REVENUE SERVICE
IRS FOIA REQUEST, FOIA STOP 211
PO BOX 621506
ATLANTA, GA 30362-3006

RECEIVED

020817

ATSC IRS #7665

INTERNAL REVENUE SERVICE
Data Service

FEB 09 2017

Centralized Processing Unit
Atlanta, GA

1 February, 2017

To whom it may concern:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552, I request access to and copies of all documents issued by the Internal Revenue Service Small Business/Self-Employed Division ("IRS SB/SE") concerning the Trump Taj Mahal Associates company's compliance with the Bank Secrecy Act between 7/1/2010 to 12/31/2012.

I would like to receive the information in searchable electronic format.

I agree to pay reasonable duplication fees for the processing of this request in an amount not to exceed \$25. However, please notify me prior to your incurring any expenses in excess of that amount.

As a representative of the news media I am only required to pay for the direct cost of duplication after the first 100 pages. I am including my business card as evidence of my identity as a news-gatherer and declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct.

If my request is denied in whole or part, I ask that you justify all deletions by reference to specific exemptions of the act. I will also expect you to release all portions of otherwise exempt material.

I, of course, reserve the right to appeal your decision to withhold any information or to deny a waiver of fees.

As I am making this request as a journalist and this information is of timely value, I would appreciate your communicating with me by telephone, rather than by mail, if you have questions regarding this request.

I look forward to your reply within 20 business days, as the statute requires.

Regards,

(b)(6)

The Times

(b)(6)



THE  TIMES

(b)(6)

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THE TIMES

1101 17th Street, N.W., Suite 601
Washington, D.C. 20036

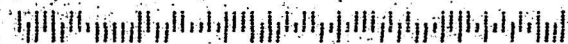
CAPITAL DISTRICT 200/208

06 FEB 2017 PM 6 L



IRS FOIA REQUEST
HQ FOIA
STOP 211
P.O. BOX 621506
ATLANTA, GEORGIA 30362

30362-300606



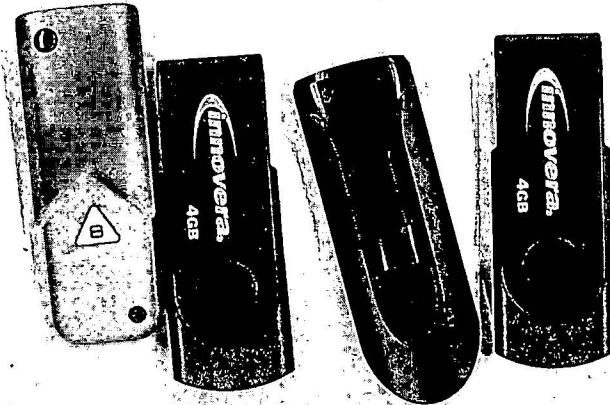
Alert:

“Removable media received with Case”

INTERNAL REVENUE SERVICE
Data Service

FEB 09 2017

Centralized Processing Unit
Atlanta, GA



Alert:

“Removable media received with case”

Internal Revenue Service
Governmental Liaison & Disclosure Office
Suite 209
2980 Brandywine Rd.
Chamblee, GA 30341
Attn: (b)(6)

INTERNAL REVENUE SERVICE
Data Service

FEB 09 2017

Centralized Processing Unit
Atlanta, GA

(b)(6)

January 27th, 2017

Hello,

I am writing to request the documents from the Internal Revenue Service through the *Freedom of Information Act* (5 U.S.C. § 552). Specifically, I would like Donald Trump's tax returns for this year, as well as from last year. I understand he was not a government employee last year and that year may be impossible to process.

My hope is to relay this information directly to the offices of the *New York Times*, the *Baltimore Sun* and the *Washington Post*, so that our country would be able to see the returns that I had hoped he would provide before the election. This public service would allow them to better judge any potential conflicts of interest.

I can be reached at (b)(6) and would be happy to pay up to \$250.00 in exchange for the various fees you may incur by processing this information. I have enclosed a number of flash drives, so you may save the money on printing all of the documents. Should it be more convenient, feel free to email me at (b)(6) and I can give you the mailing addresses of the various newspaper offices, so you could mail them directly and save me the hassle of re-sending the information.

Kind regards,

(b)(6)

FROM:

(b)(6)



United States Postal Service®

SIGNATURE CONFIRMATION™



2310 1590 0000 0102 5531



U.S. POSTAGE
GAINESBURG, MD
FEB 01 17
AMOUNT
\$5.57
R23041109001-10

TO:

IRS
EVEN HAZARDAL
750 BRANDY WINE ROAD
CHATELAIN, GA 30347
ATTN: PHILIPPA REYNOLDS

Bubble Mail
6" x 10"

Prepaid **P**ost

(b)(6)

INTERNAL REVENUE SERVICE
Data Service

February 8, 2017

FEB 10 2017

Centralized Processing Unit
Atlanta, GA

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees fraudulently claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not entitled to one.
- 3.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not first-time homebuyers.
- 4.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not entitled to one because they bought their homes outside the eligibility period.
- 5.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees fraudulently claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were disciplined or terminated from employment by the IRS.
- 6.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not entitled to one that were disciplined or terminated from employment by the IRS.

7.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not first-time homebuyers that were disciplined or terminated from employment by the IRS.

8.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees claiming a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013 that were not entitled to one because they bought their homes outside the eligibility period that were disciplined or terminated from employment by the IRS.

9.) Copies of any data, reports or internal memorandums reflecting the percentage of IRS employees who do not pay their taxes on time for the years 2012, 2013, 2014, 2015 and 2016.

10.) Copies of any data, reports or internal memorandums reflecting the percentage of IRS employees who pay their taxes on time for the years 2012, 2013, 2014, 2015 and 2016.

11.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who were audited for the years 2012, 2013, 2014 and 2015.

12.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who were audited for the years 2012, 2013, 2014 and 2015 and who were disciplined or terminated from employment as a result of the audit findings.

13.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who failed to pay their taxes for the years 2012, 2013, 2014 and 2015 but had their penalties mitigated by the Commissioner of the IRS.

14.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who intentionally failed to file a tax return or understated their taxes for the years 2012, 2013, 2014 and 2015 but had their penalties mitigated by the Commissioner of the IRS.

15.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who intentionally failed to file a tax return or understated their taxes for the years 2012, 2013, 2014 and 2015 that were not terminated from employment.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess

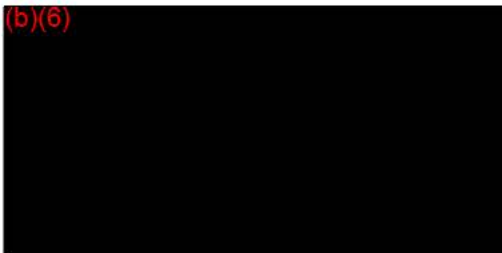
identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)

A large black rectangular redaction box covering the contact information for the requester.

As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can
operate more efficiently and bring those ideas and

solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 8, 2017) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. See, e.g., *Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations

or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the data on the number of IRS employees not following the tax laws with respect to paying taxes. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities on the number of IRS employees not following the tax laws with respect to the payment of taxes.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the data on the number of IRS employees not following the tax laws with respect to the payment of taxes.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their

attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 8, 2017) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the data on the number of IRS employees not following the tax laws with respect to the payment of taxes.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

Sincerely

(b)(6)



(b)(6)

Enclosure

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

00095

00100

08068

fedex.com 1800.GoFedEx 1800.463.3339

06286017

FedEx
Express

Package
US Airbill
FedEx
Tracking
Number

(b)(6)

1 From

Date

2.8.17

(b)(6)

2 Your Internal Billing Reference

3 To
Recipient's
Name

INTERNAL REVENUE SERVICE

Phone

Company

FIOA REQUESTS - CPU

Address

4800 BUFORD HIGHWAY

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Dept./Floor/Suite/Room

Address

STOP 93-A

Use this line for the HOLD location address or for continuation of your shipping address.

City

CHAMBLEE

State

GA

ZIP

30341

0125453095



(b)(6)

Form
ID No. 0215

Recipient's Copy

4 Express Package Service

* To most locations.

Packages up to 150 lbs.
For packages over 150 lbs., use the
FedEx Express Freight US Airbill.

Next Business Day



FedEx First Overnight

Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.



FedEx Priority Overnight

Next business morning. * Friday shipments will be delivered on Monday unless Saturday Delivery is selected.



FedEx Standard Overnight

Next business afternoon. * Saturday Delivery NOT available.

2 or 3 Business Days



FedEx 2Day A.M.

Second business morning. * Saturday Delivery NOT available.



FedEx 2Day

Second business afternoon. * Thursday shipments will be delivered on Monday unless Saturday Delivery is selected.



FedEx Express Saver

Third business day. * Saturday Delivery NOT available.

5 Packaging

* Declared value limit \$500.



FedEx Envelope*



FedEx Pak*



FedEx Box



FedEx Tube



Other

6 Special Handling and Delivery Signature Options

Fees may apply. See the FedEx Service Guide.



Saturday Delivery

NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.



No Signature Required

Package may be left without obtaining a signature for delivery.



Direct Signature

Someone at recipient's address may sign for delivery.



Indirect Signature

If no one is available at recipient's address, someone at a neighboring address may sign for delivery. For residential deliveries only.

Does this shipment contain dangerous goods?



No



Yes

As per attached Shipper's Declaration.



Yes

Shipper's Declaration not required.



Dry Ice

Dry Ice, 3 UN 1845

kg

☐ Cargo Aircraft Only

Restrictions apply for dangerous goods — see the current FedEx Service Guide.

7 Payment Bill to:

Enter FedEx Acct. No. or Credit Card No. below.

Obtain recip.
Acct. No.Sender
Acct. No. in Section 1 will be billed.

Recipient



Third Party



Credit Card



Cash/Check

Total Packages

Total Weight

lbs.

Credit Card Auth.

Our liability is limited to US\$100 unless you declare a higher value. See the current FedEx Service Guide for details.

611

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(b)(6)

XH MGEA



FID 5853886 88FEB17 1MOA 546C1/3388/RCDA

THU - 09 FEB AA
STANDARD OVERNIGHT

30341
GA-US
ATL

Urgent

Helping the environment.

When you use envelopes that are part of our FedEx carbon-neutral envelope shipping program, you're helping support sustainable projects like wind farms and reforestation. Our investments in these projects help neutralize the carbon emitted when shipping, all at no extra cost to you. Now that's a breath of fresh air.

See how FedEx connects the world in responsible and resourceful ways at **earthsmart.fedex.com**. Join our efforts by recycling this envelope.



earthsmart
FedEx carbon-neutral
envelope shipping

For FedEx Express® Shipments Only

Contents should be compatible with the container and packed securely. For shipping terms and conditions and our limits of liability, refer to the applicable FedEx Express shipping document, the current FedEx Service Guide, or conditions of carriage.

For more information on FedEx Express services, solutions, and shipping locations, go to **fedex.com**, or contact your nearest FedEx location.

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▼ Insert shipping
document here.

ELECTRONIC PRIVACY INFORMATION CENTER

1718 CONNECTICUT AVENUE NW, SUITE 200
WASHINGTON, D.C. 20009
202-483-1140
FAX 202-483-1248

CONFIDENTIAL -- SUBJECT TO ATTORNEY-CLIENT PRIVILEGE

ANY DISSEMINATION, DISTRIBUTION, OR COPYING OF THIS COMMUNICATION BY OTHER THAN
ITS ADDRESSEE IS STRICTLY PROHIBITED. IF THIS FACSIMILE HAS BEEN RECEIVED IN ERROR,
PLEASE IMMEDIATELY NOTIFY THE SENDER

**TO: INTERNAL REVENUE
SERVICE**

FROM: (b)(6)

COMPANY:

Electronic Privacy Information Center

DATE:

2/16/17

RECIPIENT'S FAX NUMBER:

877-891-6035

SENDER'S EMAIL:

FOIA@epic.org

RECIPIENT'S TELEPHONE NUMBER:

SENDER'S TELEPHONE NUMBER:

(202) 483-1140

TOTAL NO. OF PAGES INCLUDING COVER:

4

COMMENTS:

VIA FASIMILE

February 16, 2017

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035

Dear FOIA Officer,

This letter constitutes a request under the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and is submitted on behalf of the Electronic Privacy Information Center ("EPIC") to the Internal Revenue Service ("IRS").

EPIC seeks all of Donald J. Trump's individual income tax returns for tax years 2010 forward, and any other indications of financial relations with the Russian government or Russian businesses.

Allegations of the President's and his associates' ties to Russia are currently the subject of Congressional investigation and widespread public interest.¹ Weeks into his presidency, undisclosed communications with Russia led to the resignation of National Security Advisor Flynn.² A recent poll by ABCNews shows broad public support for the release of the President's tax returns.³ According to ABC, three-quarters of Americans said he should release his tax returns.⁴ In contrast, during the election season in May "only 64 percent said he should release the returns," and, "in September, 63 percent said he was not justified in withholding them," reported ABC.⁵ The news organization also found "[i]n one key support group for Trump, noncollege-educated white men, 58 percent say he should release the tax returns," and "69 percent in the red states -- those Trump won -- say he should release these records."⁶

¹ Press Release, Sen. Richard Burr, Chairman of the Senate Select Comm. on Intelligence, and Sen. Mark Warner, Vice Chairman, Joint Statement on Comm. Inquiry into Russian Intelligence Activities (Jan. 13, 2017), <https://www.burr.senate.gov/press/releases/joint-statement-on-committee-inquiry-into-russian-intelligence-activities>.

² Letter of Resignation, Michael Flynn, Former Nat'l Sec. Advisor (Feb. 13, 2017), <https://assets.documentcloud.org/documents/3461323/Michael-Flynn-Resignation-Letter.pdf>.

³ Gary Langer, *Public Splits on Trump's Ethics Compliance; Three-Quarters Want Tax Returns Released (POLL)*, ABC News (Jan. 16, 2017), <http://abcnews.go.com/Politics/public-splits-trumps-ethics-compliance-quarters-tax-returns/story?id=44811545>.

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

Nonetheless, going against long-standing tradition of U.S. presidents, the President has refused to publicly release his tax returns to clarify his international ties.⁷

At no time in American history has a stronger claim been presented to the IRS for the public release of private tax records. If the Freedom of Information Act means anything, it means that the American public has the right to know whether records exist in a federal agency that reveal the US president has financial dealings with a foreign adversary.

Against this backdrop of widespread public interest in disclosure, a diminished expectation of privacy for Presidential candidates in the privacy of their tax records, the unique concern of a President's potential business dealings with foreign countries with interests adverse to those of the United States, and the purpose of the FOIA, EPIC seeks public disclosure of the above tax records.

Request for "News Media" Fee Status and Fee Waiver

EPIC is a "representative of the news media" for fee classification purposes. *EPIC v. Dep't of Def.*, 241 F. Supp. 2d 5 (D.D.C. 2003). Based on EPIC's status as a "news media" requester, EPIC is entitled to receive the requested record with only duplication fees assessed. 5 U.S.C. § 552(a)(4)(A)(ii)(II).

Further, any duplication fees should also be waived because "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government," and disclosure "is not primarily in the commercial interest of the requester." § 552(a)(4)(A)(iii).

First, "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government." § 552(a)(4)(A)(iii). The President's tax records directly concern the operations or activities of the government. They establish President's potential conflicts of interest and dealings with foreign governments. Indeed, the records are of constitutional significance; they are necessary to review the President's compliance with the Emoluments Clause of the U.S. Constitution. U.S. Const. art. 1, § 9, cl. 8. Disclosure of the records will contribute significantly to the public understanding of the President's conflicts of interest because, despite allegations of his close associates' foreign ties, the details of the President's financial dealings with foreign entities are unknown. Thus far, the President has refused to release the records, and Congressional efforts to access the records have stymied due to partisan division.⁸ Nonetheless, three quarters of Americans believe the President should release his tax returns.⁹ Therefore,

⁷ Julie Hirshfeld Davis, *Trump Won't Release His Tax Returns, a Top Aide Says*, N.Y. Times (Jan. 22, 2017), <https://www.nytimes.com/2017/01/22/us/politics/donald-trump-tax-returns.html>.

⁸ Naomi Jagoda, *House panel voted against requesting Trump's Tax returns*, Hill (Feb. 14, 2017), <http://thehill.com/policy/finance/319438-house-panel-votes-against-requesting-trumps-tax-returns>.

⁹ Langer, *supra* note 3.

independent disclosure of these records by the IRS is a critical contribution to the public understanding of the President's operations.

Second, as to the "existence and magnitude of the requester's commercial interest... being furthered by the releasable records," EPIC has no commercial interest in the requested records. § 552(a)(4)(A)(iii). EPIC is a registered non-profit organization committed to privacy, open government, and civil liberties.¹⁰

For these reasons, a fee waiver should be granted.

Conclusion

Thank you for your consideration of this request. As provided in 5 U.S.C. § 552(a)(6)(A)(i), I will anticipate your determination on our request within twenty working days.

For questions regarding this request I can be contacted at (b)(6) or FOIA@epic.org.

Respectfully submitted,

(b)(6)

¹⁰ *About EPIC*, EPIC.org, <http://epic.org/epic/about.html>.

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

FEB 17 2017

Centralized Processing Unit
Atlanta, GA

February 13, 2017

To Whom It May Concern:

By the power vested in me under the Freedom of Information Act, I hereby request the following records:

Copies of all FOIA request letters, responses and any associate processing notes for FOIA requests regarding Donald Trump's taxes, tax returns and other related financial information.

I am a member of the news media and request classification as such. I have previously written about the government and its activities for AND Magazine, MuckRock and Glomar Disclosure and have an open arrangement with each. My articles have been widely read, with some reaching over 100,000 readers. As such, as I have a reasonable expectation of publication and my editorial and writing skills are well established. In addition, I discuss and comment on the files online and make them available through the non-profit Internet Archive, disseminating them to a large audience. While my research is not limited to this, a great deal of it, including this, focuses on the activities and attitudes of the government itself. As such, it is not necessary for me to demonstrate the relevance of this particular subject in advance. Additionally, case law states that "proof of the ability to disseminate the released information to a broad cross-section of the public is not required." *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004); see *Carney v. U.S. Dep't of Justice*, 19 F.3d 807, 814-15 (2d Cir. 1994). Further, courts have held that "qualified because it also had 'firm' plans to 'publish a number of . . . 'document sets'" concerning United States foreign and national security policy." Under this criteria; as well, I qualify as a member of the news media. Additionally, courts have held that the news media status "focuses on the nature of the requester, not its request. The provision requires that the request be 'made by' a representative of the news media. *Id.* § 552(a)(4)(A)(ii)(II). A newspaper reporter, for example, is a representative of the news media regardless of how much interest there is in the story for which he or she is requesting information." As such, the details of the request itself are moot for the purposes of determining the appropriate fee category. As such, my primary purpose is to inform about government activities by reporting on it and making the raw data available and I therefore request that fees be waived.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Becky A. Hynes
re

(b)(6)

Filed via MuckRock.com,

E-mail (Preferred): 33285-73074965@requests.muckrock.com

For mailed responses, please address (see note):

MuckRock

DEPT MR 33285

411A Highland Ave

Somerville, MA 02144-2516

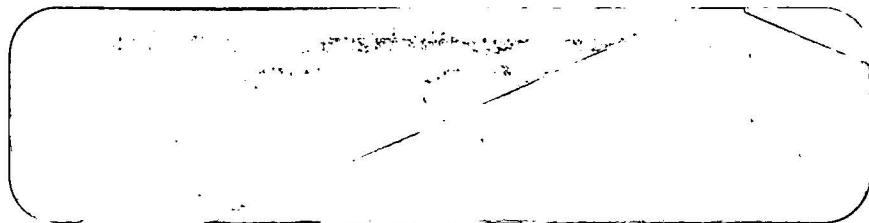
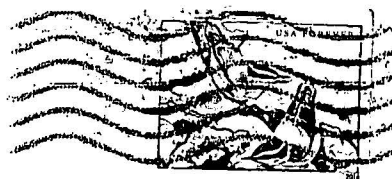
PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

BLUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

13 FEB 2017 PM 3 L



30362-300606



INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: February 24, 2017**To:** CPUAddress/Organization: Internal RevenueFax Number: (877) 891-6035 Office Number: _____**From:**

(b)(6)

Address/Organization: Internal Revenue ServiceFax Number: (b)(6) Office Number: (b)(6)Number of pages: Including cover page**Subject:** Field Request

(b)(6)

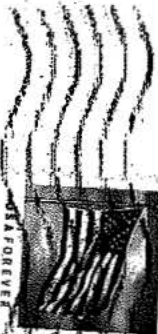
This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.



(b)
(6)



10 FEB 2017 PM 1 T

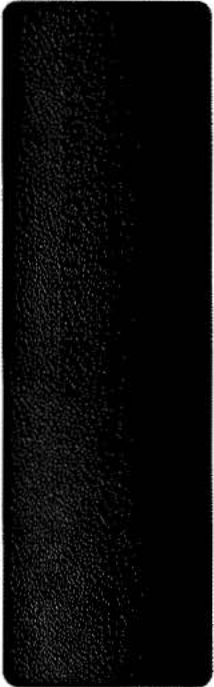


RECEIVED

CA

2017

FEB 24



(b)(6)

RECEIVED

CA

FEB 24 2017

February 09, 2017

INTERNAL REVENUE SERVICE
1111 CONSTITUTION AVE NW
WASHINGTON, District of Columbia 20224

Re: Freedom of Information Request

Dear Sir or Madam:

The purpose of this letter is to request information pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. section 552. If this information is not available from your agency, please forward this request to the appropriate agency or advise me of the other agencies which might have this information.

Please provide me with a copy of the following items:

Personal Federal Income Tax Records and support documentation for President Donald J Trump

Please limit your search of the above item(s) to the period from January 01, 2005 to February 09, 2017.

If any part or all of the materials are withheld under an FOIA exemption, please provide a list of the information withheld and mark any deleted sections. Please list the specific exemptions that form the basis for any deletion from a document or the complete withholding of a document.

I request that you furnish the information without any charge or at a reduced charge because the information will be used for the public interest. Since I am requesting information for this purpose, any fee associated with the search for the requested information should be limited to the reasonable standard charges of duplication only. The public will benefit from the release of this information because It has been established that President Trump has not divested from his investments and by his continued participation with the Trump organization (including leasing the DC Post Office from the federal government) violates the Emoluments Clause of the Constitution of the United States. Supported by the Equal Protection clause of the 14th amendment, all citizens shall have laws equally applied - since President Trump has not separated himself from his investments as a US citizen, this citizen has unequal treatment by the executive branch (himself) so his taxes must be released to determine the extent of unbalanced influence he is being entitled. Note also that a case can be made on National Security - there is anecdotal evidence that the

President has ties to foreign governments - for the security of the country under the NSA, we (the people) must be convinced that Mr Trump has not been compromised which would endanger us all. In any event, please provide me with an itemized statement of the applicable fees.

If search and copying fees are estimated to exceed \$100.00, please contact me before proceeding with this request. To further narrow my request, I would like the opportunity to review the documents retrieved or your document index in order to select the records to be copied. Please identify the location of the documents and/or the document index so that I or my authorized representative may review them. If an index is available, please provide the fee for such index, if a fee is applicable. If you can provide an index at no charge, please forward it to me at the above address.

Please contact me at the above address if you have any questions regarding this request.

As provided for by section 552(a)(6)(A)(i) of the Freedom of Information Act, please provide your reply within twenty (20) business days. Thank you for your prompt attention to this matter.

Sincerely,

(b)(6)

A large black rectangular redaction box covers the signature and name of the sender.

(b)(6)

INTERNAL REVENUE SERVICE
DATA SERVICE

FEB 24 2017

Centralized Processing Unit
Atlanta, GA

February 23, 2017

Via FedEx

FOIA Case No.: F16187-0032

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Amended Freedom of Information Act Request – Amends FOIA Dated June 30, 2016

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This amends the FOIA previously sent dated June 30, 2016. A copy of that request is attached. In that FOIA a request was made to waive fees. The IRS did not deny the request to waive fees. A response to that FOIA request was received on February 13, 2017 where the IRS stated that the estimated cost to process the request would be \$1,041.00. After receiving the response the undersigned spoke with the IRS representative handling the file and she stated that because we stated in the June 30, 2016 that my client would pay up to \$500 that the request would be processed without addressing the fee waiver request. This FOIA is amended to remove the reference to my client paying up to \$500 to process the request.

This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data or reports reflecting that the IRS did not identify and assist all individuals potentially affected by the 'Get Transcript' application data breach in May, 2015.
- 2.) Copies of the data reflecting the total number of individuals potentially affected by the 'Get Transcript' application data breach in May, 2015.
- 3.) Copies of the data reflecting the total number of taxpayers' accounts accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015.
- 4.) Copies of the data reflecting the total number of taxpayers that were not identified by the IRS but whose accounts were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015.
- 5.) Copies of the data reflecting the number of taxpayers whose accounts were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that were

not offered an Identity Protection Personal Identification Number (IP PIN) or free credit monitoring identified by the IRS.

6.) Copies of the data reflecting the total number of taxpayers' accounts that were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that were not notified by the IRS that their accounts had been accessed by unauthorized users.

7.) Copies of the data reflecting the total number of taxpayers' accounts that were potentially accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that did not have identity theft incident markers placed on their accounts by the IRS.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 23, 2017) (emphasis added).

The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the 'Get Transcript' application data breach in May, 2015. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the 'Get Transcript' application data breach in May, 2015.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the 'Get Transcript' application data breach in May, 2015.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 23, 2017) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the 'Get Transcript' application data breach in May, 2015 and what steps the IRS is doing to protect taxpayers.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

Enclosure

(b)(6)

(b)(6)





PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

February 9, 2017

Rec'd 2-13-17

CASE No. F16187-0032

(b)(6)

Dear (b)(6)

This is our response to your Freedom of Information Act (FOIA) request dated June 30, 2016 that we received on July 5, 2016.

You asked for "Get Transcript" information regarding the May 2015 data breach.

The estimated cost to process your request is \$1,041.00. Since this estimated fee is in excess of \$250.00, I am deferring the processing of your request until we receive your advance payment. This estimate represents approximated search fees of \$656.00 for 16 hours of search time, approximated review fees of \$450.00, and \$25.00 for a CD response.

Additional fees may become due if the actual search, review time, or number of CDs exceed the above estimate. A refund may be made if the fee for the actual search or number of copies is less than the estimate.

Fees are not refundable if:

- A search is performed, but does not result in the location or release of records or
- A review is performed, but does not result in the release of records.

Please send your check or money order payable to the Treasury of the United States to the address below with the enclosed advance fee payment stub.

On receipt of your payment, we will continue processing your request. If we do not receive your payment within 35 days from the date of this letter, we will assume the documents are no longer needed and take no further action on your request.

If you wish to revise your request to reduce fees or have any other questions, please call Tax Law Specialist A. Amparano, ID # 0220447, at (214) 413-5489, or write to:

Internal Revenue Service, Disclosure Office 9, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number #F16187-0032.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Sharisse Tompkins".

P. Sharisse Tompkins
Disclosure Manager
Disclosure Office 9

Enclosure
Advance Fee Payment Stub

Internal Revenue Service
Disclosure Office 9

Please return this attachment with your payment for Freedom of Information Act (FOIA) fees. Please make check or money order payable to the Treasury of the United States and remit it to the address below.

Advance Payment – Create New Case

Regarding: "Get Transcript"

Prior Case Number: F16187-0032

Requestor: (b)(6)

Date of Letter: February 9, 2017

Amount Owed: \$1,041

Name Control: (b)(6)

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

(b)(6)

(b)(6)

June 30, 2016

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data or reports reflecting that the IRS did not identify and assist all individuals potentially affected by the 'Get Transcript' application data breach in May, 2015.
- 2.) Copies of the data reflecting the total number of individuals potentially affected by the 'Get Transcript' application data breach in May, 2015.
- 3.) Copies of the data reflecting the total number of taxpayers' accounts accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015.
- 4.) Copies of the data reflecting the total number of taxpayers that were not identified by the IRS but whose accounts were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015.
- 5.) Copies of the data reflecting the number of taxpayers whose accounts were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that were not offered an Identity Protection Personal Identification Number (IP PIN) or free credit monitoring identified by the IRS.
- 6.) Copies of the data reflecting the total number of taxpayers' accounts that were accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that were not notified by the IRS that their accounts had been accessed by unauthorized users.

7.) Copies of the data reflecting the total number of taxpayers' accounts that were potentially accessed by unauthorized users involved in the 'Get Transcript' application data breach in May, 2015 that did not have identity theft incident markers placed on their accounts by the IRS.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed June 29, 2016) (emphasis added).

The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the

operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the 'Get Transcript' application data breach in May, 2015. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the 'Get Transcript' application data breach in May, 2015.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

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See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed June 29, 2016) (emphasis added).

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CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the 'Get Transcript' application data breach in May, 2015 and what steps the IRS is doing to protect taxpayers.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating

government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)



(b)(6)

Enclosure

(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

Pull to open.

Pull to open.

FRI - 24 FEB AA
STANDARD OVERNIGHT

30341
GA-US
ATL

XH MGEA



FTD 5853806 23FCB17 INDA 530C1/3308/BCDA

xtremely Urgent

6 16:00 2431 02:24
ST 36
press

00094

00100

FedEx Express Package US Airbill

(b)(6)

1 From

Date 2/23/17

(b)(6)

Your Internal Billing Reference

3 To Recipient's Name

INTERNAL REVENUE SERVICE

Phone

Company

FOIA REQUESTS- CPU

Address

4800 BUFORD HIGHWAY

Address

STOP 93-A

City

CHAMBLEE

State

GA

ZIP

30341

0125453095

Form 2 TO BIL 0215

Recipient's Copy

4 Express Package Service

Next Business Day
☐ FedEx First Overnight
☐ FedEx Priority Overnight
☒ FedEx Standard Overnight

2 or 3 Business Days
☐ FedEx 2Day A.M.
☐ FedEx 2Day
☐ FedEx Express Saver

5 Packaging
☒ FedEx Envelope
☐ FedEx Pak
☐ FedEx Box
☐ FedEx Tube
☐ Other

6 Special Handling and Delivery Signature Options

Signature Required
☒ No Signature Required
☐ Direct Signature
☐ Indirect Signature

Does this shipment contain dangerous goods?
☒ No
☐ Yes

7 Payment
☐ Sender Account Debit
☐ Recipient
☐ Third Party
☐ Credit Card

08059

fedex.com 1800.GoFedEx 1800.463.3339

96017

Insert shipping document here.

INTERNAL REVENUE SERVICE
Data Service

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

FEB 27 2017

Centralized Processing Unit
Atlanta, GA

February 20th, 2017

I make my request pursuant to the Freedom of Information Act. "The Freedom of Information Act applies to records either created or obtained by an agency and under agency control at the time of the FOIA request. Agencies within the executive branch of the federal government, including the Executive Office of the President and independent regulatory agencies are subject to the FOIA." (https://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf)

As an American tax paying citizen I am requesting the IRS tax return forms for Donald John Trump for the years 2013, 2014, and 2015. I desire to have copies made and furnished without first inspecting the records. Records to be mailed to (b)(6) (b)(6) My register category is 'educational'.

"FOIA provides that any person may make a request for IRS records." (https://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf)

I am willing to pay fees which may apply.

(b)(6)



(b)(6)



(b)(6)

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL®



(b)(6)

**... CAN RECEIPT
REQUESTED**



1000



30362

U.S. POSTAGE

(b)(6)

FEB 21 1975
AMOUNT

\$6.59

R2305H129856-04

FOIA
HQ FOIA

Stop 211
P.O. Box 621506

Atlanta, Georgia 30362-3006



INTERNAL REVENUE SERVICE
DATA SERVICE

FEB 28 2017

Centralized Processing Unit
Atlanta, GA

February 24, 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

RE: Freedom of Information Act Request- IRS Office of Chief Counsel Awards Information

Dear Sir or Madam:

NTEU requests that IRS Office of Chief Counsel (Counsel) provide the following awards information for Counsel non-bargaining unit employees for fiscal years 2015 and separately for 2016 awards.

1. A list of all awards provided to non-bargaining unit employee that contains the following information:
 - a. Employee's name (or identifier so that NTEU can differentiate between multiple employees and identify when the same employee received multiple awards);
 - b. Date the award was paid;
 - c. Time covered by the award;
 - d. Award amount;
 - e. Organizational component;
 - f. Grade;
 - g. Series;
 - h. Position Title;
 - i. Division Counsel or Associate Office;
 - j. Post of Duty (POD) at the time the award was received;
 - k. If the employee received any awards that year, an identification of the type of award received (whether performance, special act/special service award, on-the-spot, time off, manager's award, or other small "quick hit" awards).
2. The total amount of employee salaries, and, separately, the total amount of non-bargaining unit salaries, that comprised the awards budget for payment of fiscal year 2015 awards.
3. The total amount of employee salaries, and, separately, the total amount of non-bargaining unit salaries, that comprised the awards budget for payment of fiscal year 2016 awards.

It is my understanding that the Counsel compiles this data annually in the form of a spreadsheet. Pursuant to 5 U.S.C. §552(a)(3)(B), NTEU requests this information in an electronic format (Excel spreadsheet) and in a paper copy so that the information can be readily analyzed, searched and sorted. NTEU requests that the information be provided in a format that can be read without first breaking a code. In other words, NTEU requests that the information be converted from code before it is provided to NTEU.

NTEU requests that you waive any fees incurred in responding to this request. Disclosure of the requested information concerning Counsel awards data is in the public interest. As such, disclosure of the requested information under FOIA is not primarily in the commercial interest of NTEU. If you do not waive these fees, please notify me in advance if the requested information will cost more than one hundred dollars (\$100.00).

NTEU is a category III requester and is therefore entitled to waiver of fees for the first two hours of research and the first 100 pages of documentation. If research time is estimated to exceed two hours, please contact me at (b)(6) regarding the estimated cost of responding to this request.

If you deny all or part of this request, please cite the specific exemptions you believe justify your refusal to release the information and notify me of your appeal procedures available under the law. The agency is required by law to respond to this request within 20 working days.

Please contact me if you have any questions concerning this request, using the subject "FY 15 and FY 16 Counsel NBU Awards FOIA Request Dated 2-24-17".

Regards,

(b)(6)

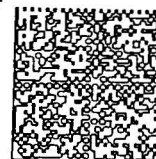





1750 H Street, N.W.
Washington, D.C. 20006



CAP DISTRICT
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24 FEB '17
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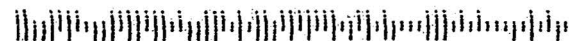


U.S. POSTAGE» PITNEY BOWES


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0001368586 FEB. 24. 2017

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

30362-300606



(b)(6)

(b)(6)

February 24, 2017

INTERNAL REVENUE SERVICE
DATA SERVICE

MAR 01 2017

Centralized Processing Unit
Atlanta, GA

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: All documents being requested under this FOIA request shall have all names and other identifying information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.

1.) Copies of all emails and documents relating to the specifics of each case of IRS employee tax fraud for the years 2013, 2014, 2015 and 2016. **Note: All documents being requested under this FOIA request shall have all names and other identifying information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.**

2.) Copies of all emails and documents relating to the specifics of each case where IRS employees fraudulently claimed a first-time homebuyer tax credit for the years 2008, 2009, 2010, 2011, 2012 and 2013. **Note: All documents being requested under this FOIA request shall have all names and other identifying information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.**

3.) Copies of all emails, reports and internal memorandums describing and detailing how and when each case of employee tax fraud occurred in items 1 and 2 above. **Note: All documents being requested under this FOIA request shall have all names and other identifying**

information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.

4.) Copies of all emails, reports and internal memorandums describing and detailing how and when each case of employee tax fraud was identified by the IRS in items 1 and 2 above. **Note: All documents being requested under this FOIA request shall have all names and other identifying information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.**

5.) Copies of all emails, reports and internal memorandums describing and detailing the discipline of each IRS employee that engaged in tax fraud described in items 1 and 2 above. **Note: All documents being requested under this FOIA request shall have all names and other identifying information redacted from the documents so that privacy interests are protected and any exempt information is also redacted.**

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

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One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 24, 2017) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F.2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records and data pertaining to IRS employees not following the tax laws with respect to paying taxes. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities on IRS employees not following the tax laws with respect to the payment of taxes.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to IRS employees not following the tax laws with respect to the payment of taxes.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed February 24, 2017) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to IRS employees not following the tax laws with respect to the payment of taxes.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's

website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

Enclosure

(b)(6)

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

MON - 27 FEB AA
STANDARD OVERNIGHT

30341
GA-US
ATL

(b)(6)

SE MGEA



FID 5197657 24FEB17 HAGA 539C1/3388/ACBA

RT 419
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4 15:00
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00077

00100

FedEx Package
Express US Airbill

(b)(6)

1 From
Date 2/24/17

(b)(6)

2 To
Recipient's Name
INTERNAL REVENUE SERVICE

Company FZA REQUESTS CPU

Address 4800 BUFORD HIGHWAY

Address STOP 93-A

City CHAMBLEE State GA ZIP 30341

0125453095



(b)(6)

4 Express Package Service

Next Business Day 9:00 A.M. - 10:00 P.M.
☐ FedEx First Overnight
☐ FedEx Priority Overnight
☒ FedEx Standard Overnight

2-3 Business Days 9:00 A.M. - 10:00 P.M.
☐ FedEx 2Day A.M.
☐ FedEx 2Day
☐ FedEx Express Saver

5 Packaging
☐ FedEx Envelope
☐ FedEx Pak
☐ FedEx Box
☐ FedEx Tube
☐ Other

6 Special Handling and Delivery Signature Options
☐ Saturday Delivery
☐ No Signature Required
☐ Direct Signature
☐ Indirect Signature

Does this shipment contain dangerous goods?
☐ No
☐ Yes (per attached Shipper's Declaration)
☐ Dry Ice (per IATA 6.2)
☐ Cargo Aircraft Only

7 Payment - Bill to:
☐ Sender
☐ Recipient
☐ Third Party
☐ Credit Card
☐ Cash/Check

Insert shipping document here.

(b)(6)

Democratic Senatorial Campaign Committee
120 Maryland Ave NE
Washington, DC 20002

(b)(6)

March 2, 2017

Department of the Treasury
Internal Revenue Service - Headquarters Office
FOIA Contact
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
DATA SERVICE

MAR 07 2017

Centralized Processing Unit
Atlanta, GA

Re: Freedom Of Information Act Request

To Whom It May Concern:

Pursuant to the Freedom of Information Act, 5 U.S.C. §552 et seq. ("FOIA"), , I request copies of all correspondence outlined in detail below:

- Any Freedom of Information Act requests and the responsive materials thereof filed January 2011 to present regarding **Senator Elizabeth Warren** or the staff or representatives of Senator Elizabeth Warren, in both her capacity as a United States Senator and as a private citizen.

Direct correspondence should include letters, emails, reports, and other relevant material. I am not seeking any secondary material such as phone logs, notations of conversation, etc.

If any records are withheld or redacted, I request that you state the specific legal and factual grounds for withholding any documents or portions of documents. Please identify each document that falls with scope of this request but is withheld from release.

If requested documents are located in another installation or bureau, I request that you please refer this request or any relevant portion of this request to the appropriate installation or bureau.

To the extent that the respondent records are available in electronic format, I would prefer to receive the information via email or CD, particularly if providing the information reduces the time or expense involved. Otherwise, I will expect to receive the information in paper form.

To help assess my status for copying and mailing fees, please note that I am gathering information for research purposes and not for commercial activities. I am willing to pay all reasonable costs incurred in locating and duplicating these materials. But please contact me prior to processing to approve any fees or charges incurred in excess of \$150.

Thank you for your cooperation with this request. I am willing to discuss ways to make this request more manageable to your office. Please do not hesitate to contact me at my direct line at (b)(6) or (b)(6).

Sincerely,

(b)(6)

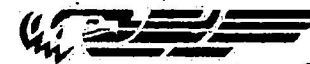


Democratic Senatorial Campaign Committee

120 Maryland Avenue, NE
Washington, D.C. 20002



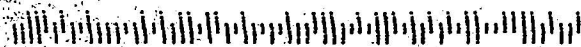
U.S. POSTAGE >> FITNEY BOWES



ZIP 20002 \$ 000.46⁰
02 1W
0001393801 MAR. 02. 2017

Dept. of the Treasury
Internal Revenue Service - Headquarters Office
FOIA Contact
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

303623006 B050



FAX

TO: Rhonda O'Reilly, FOIA Public Liaison

FROM:

(b)(6)

FAX: 877-807-9215

FAX: 202-736-2222

SUBJECT: Freedom of Information Act Request
(Expedited Processing Requested)

DATE: March 7, 2017



1411 K Street NW, Suite 1400
Washington, DC 20005

tel: 202-736-2200 fax: 202-736-2222

March 6, 2017

Via FAX: 877-807-9215 and 202-874-5484

Rhonda O'Reilly, FOIA Public Liaison
IRS FOIA Request, Stop 211
PO Box 621506
Atlanta, GA 30362-3006
860-756-4673
Fax: 877-807-9215

Ryan Law, FOIA Public Liaison
Bureau of the Fiscal Service
Financial Management Service
401 14th Street, SW, Room 508C
Washington, DC 20227
202-622-8098
Fax: 202-874-5484

RE: Freedom of Information Act Request (Expedited Processing Requested)

To whom it may concern:

The Campaign Legal Center submits this request pursuant to the Freedom of Information Act, 5 U.S.C. § 552 *et seq.*, for records pertaining to President Donald Trump's pledge to donate profits earned in his hotels to the U.S. Treasury.

I. Background

On January 11, 2017, in response to ethical and constitutional concerns, President Trump held a press conference, and his attorney, Sheri Dillon, stated:

"President-elect Trump has decided, and we are announcing today, that he is going to voluntarily donate all profits from foreign government payments made to his hotels to the United States Treasury. This way it is the American people who will profit."¹

The announcement attracted significant attention among the press and public, and many ethics experts questioned how the pledge would be followed and whether it would effectively alleviate ethical and constitutional concerns.²

On March 5, 2017, the *Associated Press* reported:

Last week, Kuwait's ambassador, Salem Al-Sabah, and his wife hosted a reception in the hotel's presidential ballroom, in what was one of the first known instances of foreign money changing hands with the hotel division of the Trump Organization since he became president. A spokeswoman for the Trump Organization did not respond to questions about whether the money from the Kuwait Embassy has been or will be donated.³

Records likely to be disclosed in response to this request will contribute significantly to the public's understanding of whether President Trump is complying with his pledge to donate hotel profits to the U.S. Treasury and how such a pledge is being carried out, and how the agency has responded to that pledge, which are matters of significant public interest.

II. Requested Records

CLC is requesting copies of all following records:

- All records pertaining to Trump hotels, including but not limited to all potential or actual payments received or requested, all guidance provided to Trump Organization or White House officials, and all correspondence otherwise pertaining to Trump hotels and the President's plans to donate profits to the U.S. Treasury.

This request encompasses both digital and physical records.

¹ Sarah Begley, Donald Trump to Donate Money Foreign Governments Spend at His Hotels to U.S. Treasury, *TIME* (Jan. 11, 2017), <http://time.com/4631595/donald-trump-hotels-treasury-foreign-government/>; Trump's Attorney: Hotel Profits From Foreign Govts Will Be Donated to US Treasury, *FOX NEWS* (Jan. 11, 2017), <http://insider.foxnews.com/2017/01/11/trumps-attorney-all-hotel-profits-foreign-govts-will-be-donated-us-treasury>.

² Meghan Keneally, *Trump Plan to Donate Hotel Profits Doesn't Erase Ethics Concerns: Experts*, *ABC NEWS* (Jan. 12, 2017), <http://abcnews.go.com/Politics/trump-plan-donate-hotel-profits-erase-ethics-concerns/story?id=44718344>; Christina Wilkie, Paul Blumenthal, *Trump Just Completely Entangled his Business and the U.S. Government*, *HUFFINGTON POST* (Jan. 12, 2017), http://www.huffingtonpost.com/entry/trump-business-conflicts-of-interests-treasury_us_58769228de4b092a6cae4ec7b; Jill Disis, *Trump's Foreign Profits Plan Is Doable, But Ethics Experts Say it's an Ethics Minefield*, *CNN* (Jan. 26, 2017), <http://money.cnn.com/2017/01/26/news/trump-hotels-foreign-profits/>.

³ Julie Bykowicz, *Trump Hotel May Be Political Capital of the Nation's Capital*, *ASSOCIATED PRESS* (Mar. 5, 2017), <http://bigstory.ap.org/article/cc2e2c2b6b4d4417aff13aa5f768be10/trump-hotel-may-be-political-capital-nations-capital>.

Please note that this request applies to all emails, sent and received, on governmental email addresses, as well as to all emails, sent and received, on all other email addresses and accounts used to conduct official business.

The timeframe for this request is January 1, 2017 to March 6, 2017.

If some portions of the requested records are exempt from disclosure, please disclose any reasonably segregable non-exempt portions of the requested records. 5 U.S.C. § 552(b). If any portion of the requested records is exempt from disclosure, please provide an index of the withheld materials as required under *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1972).

III. Application for Fee Waiver or Limitation of Fees

A. The request is made for non-commercial purposes and will contribute significantly to public understanding of the operations or activities of government.

FOIA provides that the agency shall furnish requested records without or at reduced charge if "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." 5 U.S.C. § 552(a)(4)(A)(iii).

As described above in Part I, the requested materials involve matters of significant public interest. Records likely to be disclosed in response to this request will contribute significantly to the public's understanding of President Trump's compliance with his pledge to donate profits to the Treasury and how the agency has responded to that pledge. These details are not already publicly available and the records would provide a more thorough public understanding of the operations of the agency.

CLC will use records responsive to this request in the creation of widely disseminated materials and analysis that will educate the public about these matters and the operations of the government. CLC anticipates analyzing the materials gathered through this FOIA request to develop reports,⁴ write blogs,⁵ and author op-eds.⁶ CLC's research and reports are widely

⁴ See, e.g., Lawrence M. Noble and Brendan M. Fischer, *Funding the Presidential Nominating Conventions: How a Trickle of Money Turned Into a Flood*, Campaign Legal Center (July 26, 2016), <http://www.campaignlegalcenter.org/sites/default/files/funding%20the%20Presidential%20Nominating%20Conventions%20Report.pdf>.

⁵ See, e.g., Brendan M. Fischer, *How Trump's Plan to Repeal the Johnson Amendment Could Unleash 'Super Dark Money' Into Our Elections*, Campaign Legal Center blog (Feb. 3, 2017), <http://www.campaignlegalcenter.org/news/blog/how-trump-s-plan-repeal-johnson-amendment-could-unleash-super-dark-money-our-elections>; *Filling the Swamp: Inauguration and Transition Funding*, Campaign Legal Center blog (Jan. 19, 2017), <http://www.campaignlegalcenter.org/news/blog/filling-swamp-inauguration-and-transition-funding>;

(D.C. Cir. 2015). CLC satisfies this test because (as noted in Part III(A)) CLC applies its expertise and editorial skills to turn raw materials into reports, articles, and op-eds that are widely disseminated on its blog,¹³ through its own website,¹⁴ through social media platforms and regular emails to its supporters, and through other communications outlets.¹⁵ CLC additionally applies editorial skill to analyze and disseminate materials to other news media outlets, which regularly cite and rely upon CLC's work. The D.C. Circuit has held that an requester may qualify as a news media entity if it "'distribute[] [its] work' by issuing press releases to media outlets in order to reach the public indirectly" 799 F.3d. at 1125-26.

Courts have found that other organizations with functionally similar missions and engaged in similar public education activities qualify as "representatives of the news media," even if engaged in litigation or other advocacy beyond educating the public about the operations of government. *See e.g. Cause of Action v. F.T.C.*, 799 F.3d 1108, 1121-25 (D.C. Cir. 2015) (finding a public interest advocacy organization that comments to other media outlets about documents it obtains under FOIA a news media requester); *Judicial Watch, Inc. v. DOJ*, 133 F. Supp. 2d 52, 53-54 (D.D.C. 2000) (finding "public interest law firm" Judicial Watch a news media requester); *Elec. Privacy Info. Ctr. V. DOD*, 241 F. Supp. 2d 5, 10-15 (D.D.C. 2003) (finding nonprofit public interest group that published a biweekly email newsletter a news media requester).

"It is critical that the phrase 'representative of the news media' be interpreted broadly if the act is work as expected, . . . In fact, *any person or organization which regularly publishes or disseminates information to the public . . . should qualify for waivers as a 'representative of the news media.'*" 132 Cong. Rec. S14298 (daily ed. Sept. 30, 1986), cited in *Nat'l Sec. Archive v. U.S. Dep't of Def.*, 880 F.2d 1381, 1386 (D.C. Cir. 1989).

In the event the fee waiver is not granted, I may not be charged for the first two hours of search time, or for the first hundred pages of duplication. Please contact me and advise me of the cost of this request if processing costs exceed \$100.

IV. Application for Expedited Processing

I request that the processing of this request be expedited pursuant to 31 C.F.R. § 1.5(e)(2)(ii). As described in Part I, the subject of this request involves a matter of exceptional public interest,¹⁶ and as described in Part III, requester CLC is primarily engaged in disseminating information and educating the public. The requested records pertain to matters of current exigency to the American public, specifically whether the president is violating the U.S. Constitution's

¹³ See Campaign Legal Center blog at <http://www.campaignlegalcenter.org/news/262>.

¹⁴ See Campaign Legal Center "Reference Materials" library, <http://www.campaignlegalcenter.org/research/reference-materials>.

¹⁵ See Campaign Legal Center, MEDIUM, <https://medium.com/cic-blog>.

¹⁶ See sources cited *supra* nn. 1-3.

Emoluments Clause or ethical standards, and whether the president has followed through on his promise to donate all profits received from foreign governments to the U.S. Treasury. Delaying a response to this request could allow any such violations of the constitution or of the public trust to continue without public knowledge or recourse.

I certify that my statements concerning the need for expedited processing are true and correct to the best of my knowledge and belief.

* * *

In order to expedite delivery of these requested documents and in order to reduce possible fees incurred, I am requesting that these documents be delivered to me either digitally via email (in PDF format), or on a data disk via the U.S. Postal Service.

Please email copies of responsive documents to:

(b)(6)

Or, please mail copies of responsive documents to:

(b)(6)

Campaign Legal Center
1411 K St NW, Suite 1400
Washington D.C. 20005

Should you elect, for any reason, to withhold, redact, or deny the release of any record responsive to this request, I request that you provide me with an explanation for each withholding/redaction, along with pertinent legal citations.

Please confirm the receipt of this request and provide me with an estimate of processing time.

Thank you,

/s/

(b)(6)

Campaign Legal Center

(b)(6)

INTERNAL REVENUE SERVICE
Data Service

MAR 08 2017

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

February 27, 2017

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

A copy of contract TIRNO16K00465 and all attached and related purchase orders and memos

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Paul W. Spitzer
PWS

(b)(6)

Filed via MuckRock.com
E-mail (Preferred): 33623-41256715@requests.muckrock.com

For mailed responses, please address (see note):
MuckRock
DEPT MR 33623
411A Highland Ave
Somerville, MA 02144-2516

PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

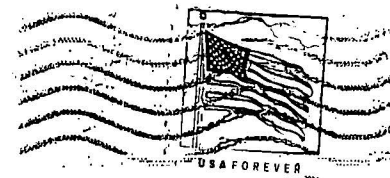
RECEIVED: 11/15/2011 10:10 AM
MUCKROCK NEWS
11/15/2011 10:10 AM

MUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

28 FEB 2017 PM 10 L



30362-300606



INTERNAL REVENUE SERVICE
Data Service

MAR 08 2017

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

February 27, 2017

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

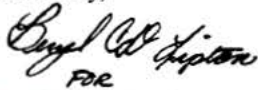
Any document available under FOIA that can confirm or deny that the current President of the United States is under audit by the IRS or any document available under FOIA that can confirm or deny that the current President of the United States is not under audit by the IRS.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,


FOR

(b)(6)

Filed via MuckRock.com
E-mail (Preferred): 33498-76301697@requests.muckrock.com

For mailed responses, please address (see note):
MuckRock
DEPT MR 33498
411A Highland Ave
Somerville, MA 02144-2516

PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

(703) 255-0300

MUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

28 FEB 2017 PM 10 L



30362-300606



INTERNAL REVENUE SERVICE
Data Service

MAR 08 2017
Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

February 27, 2017

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

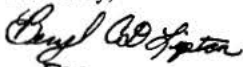
A copy of contract TIRNO15P00132 and all attached and related purchase orders and memos

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,


For

(b)(6)

Filed via MuckRock.com
E-mail (Preferred): 33622-02345053@requests.muckrock.com

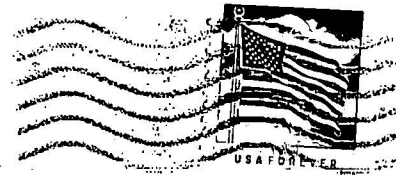
For mailed responses, please address (see note):
MuckRock
DEPT MR 33622
411A Highland Ave
Somerville, MA 02144-2516

MUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

28 FEB 2017 PM 10 L



30362-300606



FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all GLD Sensitive Case Reports that were created by the IRS, from October 1, 2016 through to the date of processing this FOIA request.

Please include the original FOIA request and the GLD Sensitive Case Report filed by the IRS, as responsive to this request.

If possible, I would prefer that if the responsive records are mailed to me on a CD-ROM or DVD, that it NOT be password protected. On many occasions, I have received the CD, but failed to have received the password under separate cover.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

FAX 1-818-659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all e-mails within your FOIA Office (please include all pertinent email address and personnel in the FOIA office) which contain the following keyword:

"Greenewald"

And/or

"Black Vault"

And/or

www.theblackvault.com

and/or

theblackvault.com

and/or

www.blackvault.com

and/or

blackvault.com

I please ask that you do not include and can omit, any and all e-mails sent to and from my address, john@greenewald.com. Please just include e-mails that were NOT sent to me already.

You can limit my search to records from the last 5 years from the date of processing this request and only to the mailbox of Michael.Riccio@irs.gov.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all FOIA Requests received by the IRS/HQ, from the group Democratic Coalition Against Trump. I ask that you also include all current FOIA case processing notices for each request, along with all letters sent to and from the group and your agency.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails to or from Commissioner John Koskinen, that contain the following phrase:

“DAMAGE CONTROL”

The dates to search would be the entire time he has held the position of Commissioner.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of the "Digital Strategy" document for your agency.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

Date : Oct 5, 2016 9:01 GMT
To : 18778079215
From : fax@requests.muckrock.com
Subject: MR#27272-289831 - RE: Freedom of Information Request: IRS: Tax

October 5, 2016
Internal Revenue Service
IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

This is a follow up to a previous request:

To Whom It May Concern:

I wanted to follow up on the following Freedom of Information request, copied below, and originally submitted on July 29, 2016. Please let me know when I can expect to receive a response, or if further clarification is needed.

Thanks for your help, and let me know if further clarification is needed.

On Sept. 15, 2016:
To Whom It May Concern:

I wanted to follow up on the following Freedom of Information request, copied below, and originally submitted on July 29, 2016. Please let me know when I can expect to receive a response, or if further clarification is needed.

Thanks for your help, and let me know if further clarification is needed.

On Aug. 26, 2016:
To Whom It May Concern:

I wanted to follow up on the following Freedom of Information request, copied below, and originally submitted on July 29, 2016. Please let me know when I can expect to receive a response, or if further clarification is needed.

Thanks for your help, and let me know if further clarification is needed.

On July 29, 2016:
To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

I am seeking tax records for The United States Anti-Doping Agency (USADA) from 2010 to the most current year they've filed.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

I am a professional journalist and the requested documents will be made available for public inspection, free of charge. Therefore I'm requesting a waiver of fees. In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

(b)(6)

Filed via MuckRock.com

E-mail (Preferred): 27272-82088146@requests.muckrock.com

For mailed responses, please address (see note):

MuckRock

DEPT MR 27272

411A Highland Ave

Somerville, MA 02144-2516

PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

(b)(6)

(b)(6)

October 3, 2016

INTERNAL REVENUE SERVICE
Data Service

OCT 05 2016

Via FedEx

Centralized Processing Unit
Atlanta, GA

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data, reports or memorandums reflecting the IRS's use of "tax protester", "tax protestor" and "defier" or other similar designations for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or memorandums reflecting that the IRS labeled certain taxpayers as Tax Protesters and Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or memorandums reflecting that the IRS designated certain taxpayers as Tax Protesters and Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or memorandums reflecting the number of taxpayers the IRS labeled as Tax Protesters and Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 5.) Copies of any data, reports or memorandums reflecting the number of taxpayers the IRS designated as Tax Protesters and Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 6.) Copies of any data, reports or memorandums reflecting the number of taxpayers the IRS labeled as Illegal Tax Protesters and Illegal Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 that were compliant with the tax laws.

7.) Copies of any data, reports or memorandums reflecting the number of taxpayers the IRS designated as Illegal Tax Protesters and Tax Protestors for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 that were compliant with the tax laws.

8.) Copies of any data, reports or memorandums reflecting the number of taxpayers the IRS designated as "Defiers" for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 that were compliant with the tax laws.

9.) Copies of any data, reports or memorandums reflecting that the IRS designated certain taxpayers as "Defiers" for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

10.) Copies of any data, reports or memorandums reflecting that the IRS labeled certain taxpayers as "Defiers" for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

11.) Copies of any data, reports or memorandums reflecting that IRS examination employees in the Correspondence Examination Automation Support System labeled certain taxpayers as "Tax Protester/Protestor" or "Defier" for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

12.) Copies of any data, reports or memorandums reflecting that IRS examination employees in the Correspondence Examination Automation Support System designated certain taxpayers as "Tax Protester/Protestor" or "Defier" for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

13.) Copies of any data, reports or memorandums reflecting that the IRS has updated its examination procedures, issued memorandums or added modules to existing training courses which prohibit IRS officers and employees from referring to taxpayers as Illegal Tax Protesters, Illegal Tax Protestors and Defiers or any similar designations for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

14.) Copies of the training courses or material used by the IRS to instruct IRS officers and employees that they are prohibited from referring to taxpayers as Illegal Tax Protesters, Illegal Tax Protestors, and Defiers or any similar designations for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

15.) A list of the training seminars or conferences where the IRS instructed IRS officers and employees that they are prohibited from referring to taxpayers as Illegal Tax Protesters, Illegal Tax Protestors and Defiers or any similar designations for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

16.) Copies of the IRS internal guidelines instructing IRS officers and employees that they are not to refer to taxpayers as Illegal Tax Protesters, Illegal Tax Protestors and Defiers or any similar designations for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all

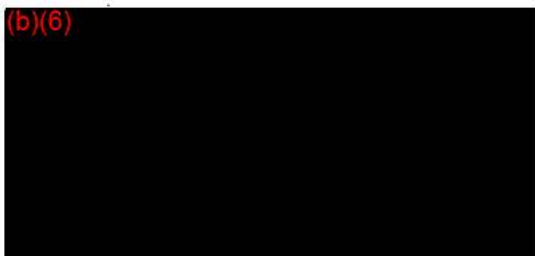
nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 3, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial

requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the IRS labeling or designating taxpayers as Tax Protesters, Tax Protestors or Defiers for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the IRS's labeling or designating taxpayers as Tax Protesters, Tax Protestors or Defiers.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the IRS's labeling or designating taxpayers as Tax Protesters, Tax Protestors or Defiers.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as

the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 3, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the IRS's labeling or designating taxpayers as Tax Protesters, Tax Protestors or Defiers.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to

advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)



(b)(6)



Enclosure

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

(b)(6)

(b)(6)

INTERNAL REVENUE SERVICE
DATA SERVICE

October 5, 2016

OCT 07 2016

Via FedEx

Centralized Processing Unit
Atlanta, GA

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data, reports or memorandums reflecting the number of fraudulent social security numbers that have been used to claim earned income tax credit for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or memorandums reflecting the number of stolen social security numbers that have been used to claim earned income tax credit for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or memorandums reflecting the number of instances where the IRS identifies victims of employment-related identity theft when processing electronically filed (e-filed) tax returns in which the Individual Taxpayer Identification Number (ITIN) used to file the tax return does not match the SSN listed on third-party income documents associated with the tax return, such as a Form W-2 for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or memorandums reflecting the number of instances where tax examiners can see that an SSN was used to gain employment that did not belong to the person filing the return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

- 5.) Copies of any data, reports or memorandums reflecting the number of ITINs the IRS issued to individuals who do not have and are not eligible to obtain an SSN for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 6.) Copies of any data, reports or memorandums reflecting the number of ITINs the IRS issued to individuals who are not entitled to work in the United States for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 7.) Copies of any data, reports or memorandums reflecting the number of instances the IRS became aware that a social security number had been stolen whenever a person who does not have and is not eligible to obtain an SSN and is not entitled to work in the United States filed a return using an ITIN for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 8.) Copies of any data, reports or memorandums reflecting the number of stolen social security numbers given to employers, by persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States, to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 9.) Copies of any data, reports or memorandums reflecting the number of taxpayers whose social security numbers were stolen and who were notified by the IRS that their social security numbers were stolen for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 10.) Copies of any data, reports or memorandums reflecting the number of taxpayers whose social security numbers were stolen or used by persons filing ITINs to obtain employment and were later notified by the IRS that their social security numbers were stolen for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 11.) Copies of any data, reports or memorandums reflecting the number of taxpayers whose social security numbers had been stolen and used to obtain employment and then were later notified by the IRS that their social security numbers were stolen for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 12.) Copies of any data, reports or memorandums reflecting that the IRS notified the Social Security Administration whenever a taxpayer's social security number had been stolen for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 13.) Copies of any data, reports or memorandums reflecting that the IRS notified the Social Security Administration whenever a taxpayer's social security number had been stolen or used by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 14.) Copies of any data, reports or memorandums reflecting that the IRS created any pilot programs to notify taxpayer victims whose social security numbers had been stolen by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain

an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 4, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the

operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests data pertaining to instances where social security numbers are stolen or used by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to instances where social security numbers are stolen or used by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to instances where social security numbers are stolen or used by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government (“CFEG”), <http://www.cfegov.org/home/>. CFEG’s mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG’s goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG’s mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See “Mission Statement,” <http://www.cfegov.org/home/mission-statement/> (last accessed October 4, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG’s website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to instances where social security numbers are stolen or used by those persons using ITINs to file a return (those persons who do not have and are not eligible to obtain an SSN and are not entitled to work in the United States) to obtain employment for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)



(b)(6)



Enclosure

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

(b)(6)

THU - 06 OCT AA
STANDARD OVERNIGHT

XH MGEA

30341
GA-US
ATL



FID 585386 05OCT16 HMOA 539C1/ES2E/BEBA

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00052

FedEx
Express

Package
US Airbill

FedEx
Tracking
Number

(b)(6)

1 From

10.5.16

(b)(6)

2 Your Internal Billing Reference

3 To
Recipient's
Name

INTERNAL REVENUE SERVICE

Company

FIDIA REQUESTS - CPU

Address

4800 BUFORD HIGHWAY

Address

STOP 93-A

City

CHAMBLEE

State

GA

ZIP

30341

0122475171



Extremely Urgent

RT 419
ST 10
16:00
1805
10:06
A

Form
ID No. 0215

Receipt Copy

4 Express Package Service

* To meet locations

Packages up to 150 lbs.
For packages over 150 lbs., use the
FedEx Express Freight 125 Airbill

Next Business Day

☐ FedEx First Overnight
Earliest next business morning delivery to select
locations. Friday shipments will be delivered on
Monday unless Saturday Delivery is selected.

☐ FedEx Priority Overnight
Next business morning. Friday shipments will be
delivered on Monday unless Saturday Delivery
is selected.

☒ FedEx Standard Overnight
Next business afternoon.
Saturday Delivery NOT available.

2 or 3 Business Days

☐ FedEx 2Day A.M.
Second business morning.
Saturday Delivery NOT available.

☐ FedEx 2Day
Second business afternoon. Thursday shipments
will be delivered on Monday unless Saturday
Delivery is selected.

☐ FedEx Express Saver
Third business day.
Saturday Delivery NOT available.

5 Packaging

* Declared value limit \$500.

☒ FedEx Envelope*

☐ FedEx Pak*

☐ FedEx
Box

☐ FedEx
Tube

☐ Other

6 Special Handling and Delivery Signature Options

* Fees may apply. See the FedEx Service Guide.

☐ Saturday Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

☒ No Signature Required
Package may be left without
signature for delivery.

☐ Direct Signature
Someone at recipient's address
must sign for delivery.

☐ Indirect Signature
If no one is available at recipient's
address, someone at a neighboring
address may sign for delivery. For
residential deliveries only.

Does this shipment contain dangerous goods?

☒ No ☐ Yes
One box must be checked.
As per attached
Shipper's Declaration

☐ Yes
Shipper's Declaration
must be attached.

☐ Dry Ice
Dry Ice 6.0 or less ☐ 6.1 or more

Restrictions apply for dangerous goods — see the current FedEx Service Guide.

☐ Cargo Aircraft Only

7 Payment Bill to:

Enter FedEx Acct. No. or Credit Card No. below.

☐ Sender
Acct. No. or Section
Title to bill

☐ Recipient

☐ Third Party

☐ Credit Card

☐ Cash/Check

Total Packages

Total Weight

Total Value

Credit Card Auth.

Your liability is limited to \$5000 unless you declare a higher value. See the current FedEx Service Guide for details.

New Date 5/15 • Part 11831A • ©1994-2015 FedEx • PRINTED IN U.S.A. 0304

Insert shipping
document here.

TRAC

Transactional Records Access Clearinghouse
Syracuse University

FAX TRANSMITTAL**No. of Pages: 3****DATE: 10/7/2016**

TO: Denise Higley, Lead Tax Law Specialist
Aaron Edelman, Tax Law Specialist
IRS Disclosure
P.O. Box 621506, Stop 211
Atlanta, GA (30362-3006)
Fax No.: (877) 807-9215

FROM:

(b)(6)

Transactional Records Access Clearinghouse
Suite 360 - Third Floor
Newhouse II
Syracuse University
Syracuse, New York 13244-2100

SUBJECT: FOIA Request

Dear Ms. Higley and Mr. Edelman:

Please see a FOIA request attached. Please acknowledge receipt and inform us when we can expect to receive this data. Thank you.

Please contact us at 315-443-3563 if you have problems with this fax transmittal.

WWW: <http://trac.syr.edu> E-mail: trac@syr.edu
Syracuse NY: (315) 443-3563 Washington, D.C.: (202) 518-9000 West Coast: (425) 746-6372
TRAC: 360 Newhouse II, Syracuse, NY 13244-2100

October 7, 2016

Dear FOIA Officer,

Under the provisions of the Freedom of Information Act, we request a case-by-case listing of all FOIA requests received by the FOIA office from October 1, 2012 - September 30, 2016, with the following data fields:

- (a) Assigned request tracking number
- (b) Office (where multiple components)
- (c) Date of request
- (d) Date request was received
- (e) Track assigned
- (f) Date closed (where closure has occurred at the time you process this request)

Please note you will be regularly receiving requests for updated information on your FOIA workload. To the extent you have previously provided us complete information in the requested format on a particular closed case, it is not necessary to provide information on that case again. However, if you find it simpler to provide information on the status of every request received during this time period, this is certainly acceptable as well.

This listing should be provided as a CSV or other equivalent machine-readable text format that retains the structure of the text in its original tabular form. [Equivalent formats, for example, include Excel, tab-delimited text, XML, fixed-column-width text. PDF files do not meet this requirement since the tabular structure of the text is stripped off from the original source when a PDF format is created.]

We request that we be classified as a representative of the news media under the provisions of the Freedom of Information Act, and as representatives of an educational institution, whose purpose includes scholarly, scientific research. TRAC is a center jointly sponsored by the Newhouse School of Public Communications and the Whitman Management School at Syracuse University. TRAC's faculty and staff carry out an active program of scholarly research, publication and distribution under the direction of its co-directors, (b)(6)

(b)(6) Our work focuses on the federal government and its day-to-day activities, including how federal agencies implement their obligations under the Freedom of Information Act. For more than two decades, we have gathered information of interest to the public, transformed this information utilizing our editorial and research expertise into various works -- including computerized knowledge bases and reports -- and actively distributed these works through a variety of channels, including through our two public websites: <http://FOIAproject.org> and <http://trac.syr.edu>. Our publications are widely used by other researchers, the news media, government, and the public. For a sample of recent citations to our research and reports, see: <http://trac.syr.edu/tracatwork/>.

-2-

We also request a full waiver of fees. As you are aware, FOIA sets strict time limits for responding to requests because timely receipt of the information that must be made public is a cornerstone of having an informed citizenry. Thus, there is substantial public interest in monitoring the success of an agency in meeting these timeliness goals. Indeed, because of their public importance, Congress requires each federal agency to compile and publish statistics on FOIA response times and pending caseloads each year.

However, by the time these FOIA reports are available to the public, they are no longer timely. It is the purpose of this request to gather and analyze the requisite data to provide regularly updated FOIA monitoring reports on your agency.

We look forward to receiving this information. Should you have any questions, or if we can be of any assistance, please feel free to contact us. Thank you very much.

(b)(6)

Transactional Records Access Clearinghouse
Suite 360
Newhouse II
Syracuse University
Syracuse, New York 13244
315-443-3563
<http://trac.syr.edu>
<http://FOIAproject.org>

The Washington Post

1301 K STREET NW
WASHINGTON, DC 20071
(202) 334-7918

10/07/2016

Internal Revenue Service
IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

To whom it may concern:

This is a request under The Freedom of Information Act. I hereby request disclosure of the following information:

Copies of all internal communications, including but not limited to, electronic messages and emails to, from or among employees of IRS' National Media Relations Office, sent or received between June 1, 2015 and October 7, 2016, concerning or pertaining to Donald J. Trump.

If you regard any of the requested records as subject to exemption from required disclosure under the law, I hereby request that you exercise your discretion and disclose them nonetheless.

If you decide to withhold any requested records, please do not deny the entire request and release information available under the law. If you cannot fulfill certain parts of this request or certain portions must be redacted please provide any reasonable segregable portion of a requested record after removing or redacting those portions claimed to be exempt, explain in writing the justification for redacting the record, indicate the extent of any redactions on the portion of the record which is made available or published and where technically feasible indicate on the redacted portion itself the specific exemption(s) claimed.

I make this request on behalf of The Washington Post, a newspaper of general circulation in the Washington D.C. metropolitan area. The records disclosed pursuant to this request will be used in the preparation of news articles for dissemination to the public. Accordingly, I request that you waive all fees in the public interest because the furnishing of the information sought by this request will primarily benefit the public and is likely to contribute significantly to public understanding of the operations or activities of the government. If, however, you decline to waive all fees, I am prepared to pay, but request that you notify me if you plan to charge.

If you have any questions about this request, please do not hesitate to contact me at (b)(6) or at the above telephone number. I look forward to your response.

Sincerely,

(b)(6)

The Washington Post

(b)(6)

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all documents, budgets, emails from pertinent agency personnel, etc., about the budget that your agency spends on advertising on social networks. These social networks would include, but not be limited to, Facebook, Twitter, YouTube, Instagram, Google+ etc.

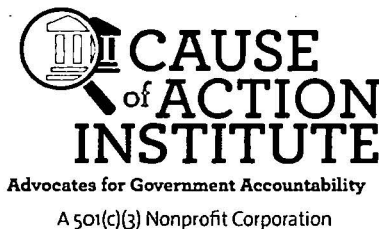
Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688



INTERNAL REVENUE SERVICE
DATA SERVICE

OCT 07 2016

Centralized Processing Unit
Atlanta, GA

October 4, 2016

Via Certified Mail

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Re: Freedom of Information Act Request

Dear Internal Revenue Service:

I write on behalf of Cause of Action Institute ("CoA Institute"), a nonprofit strategic oversight group committed to ensuring government decision-making is open, honest, and fair.¹ In carrying out its mission, CoA Institute uses various investigative and legal tools to educate the public about the importance of government transparency and accountability. We are examining the Internal Revenue Service's ("IRS") assertion that most of its rules are exempt from Executive Order 12866² and the Congressional Review Act³ because they do not meet the definition of "major rule." Pursuant to the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA"), CoA Institute requests access to the following records:

1. Each prior final iteration of Internal Revenue Manual ("IRM") Section 32.1.2.4, including the revision made on September 23, 2011. This request includes each prior final iteration of any section entitled "OMB Notice of Planned Regulatory Action," or substantially similar title, regardless of whether that section was listed at its current location in the IRM at Section 32.1.2.4.
2. Each prior final iteration of IRM Exhibit 32.1.6-6, including the revision made on June 3, 2003. This request includes each prior final iteration of any section or exhibit entitled "Instructions for Completing Congressional Review Act Form," or substantially similar

¹ See CAUSE OF ACTION INST., *About*, www.causeofaction.org/about/.

² Executive Order 12866 requires most Executive Branch agencies to, *inter alia*, submit their proposed major rulemakings to the White House Office of Information and Regulatory Affairs for pre-publication review. See Executive Order 12,866 (Sept. 30, 1993), 58 Fed. Reg. 51,735, available at <http://1.usa.gov/28YINQt>.

³ The Congressional Review Act provides fast-track procedures to expedite congressional review of major agency rulemakings. See Subtitle E ("Congressional Review") of the Small Business Regulatory Enforcement Fairness Act of 1996, Title II of the Contract with America Advancement Act of 1996, Pub. L. 104-121, 101 Stat. 847 at 868-874 (codified at 5 U.S.C. §§ 801-808); see also RICHARD S. BETH, CONG. RESEARCH SERV., RL31160, DISAPPROVAL OF REGULATIONS BY CONGRESS: PROCEDURE UNDER THE CONGRESSIONAL REVIEW ACT (2001).

title, regardless of whether that section or exhibit was listed at its current location in the IRM at Exhibit 32.1.6-6.

3. Each prior final iteration of any portion, section, or exhibit of the IRM containing the phrase “because the effect of the rule is usually due to the underlying statute, rather than to the regulation” or substantially similar language.

Request for a Public Interest Fee Waiver

CoA Institute requests a waiver of any and all applicable fees. FOIA, and applicable regulations, provide that the agency shall furnish requested records without or at reduced charge if “disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester.”⁴ In the majority of its rulemakings, the IRS has refused to submit its rules to the White House Office of Information and Regulatory Affairs under Executive Order 12866 and to Congress under the Congressional Review Act on the theory that its rules are not “major rules.” That asserted exemption denies the public the ability to scrutinize IRS rules as they move through the regulatory process. Uncovering the basis for the IRS’s asserted exemption from the regulatory review applicable to most other agencies will increase the public’s understanding of this issue. The IRS’s asserted exemption has sparked increased debate in academia as well.⁵ The previous versions of the IRM relate to the operations or activities of government.

CoA Institute has both the intent and ability to make the results of this request available to a reasonably broad public audience through various media. Its staff has significant expertise in government oversight, investigative reporting, and federal public interest litigation. These professionals will analyze the information responsive to this request, use their editorial skills to turn raw materials into a distinct work, and share the resulting analysis with the public, whether through the Institute’s regularly published online newsletter, memoranda, reports, or press releases.⁶ In addition, as CoA Institute is a non-profit organization, as defined under Section 501(c)(3) of the Internal Revenue Code, it has no commercial interest in this request.

⁴ 5 U.S.C. § 552(a)(4)(A)(iii); 26 C.F.R. § 601.702(f)(2)(i); see also *Cause of Action v. Fed. Trade Comm’n*, 799 F.3d 1108, 1115-19 (D.C. Cir. 2015) (discussing proper application of public-interest fee waiver test).

⁵ Andy Grewal, *Why Doesn’t the IRS Comply with the Congressional Review Act*, YALE NOTICE & COMMENT BLOG, June 28, 2016, <http://coainst.org/2bmowHH>; Dan Hemel, *Maybe the IRS Is Complying with the Congressional Review Act After All*, YALE NOTICE & COMMENT BLOG, June 30, 2016, <http://coainst.org/2b4hurg>; Andy Grewal, *More Thoughts on the IRS’s Failure to Comply with the Congressional Review Act*, YALE NOTICE & COMMENT BLOG, Aug. 11, 2016, <http://coainst.org/2aNDIRw>; see also Amicus Br. of CoA Inst., *Florida Bankers Ass’n v. Dep’t of the Treasury*, No. 15-969 (U.S. filed Feb. 26, 2016), available at <http://coainst.org/2aIaPVH>.

⁶ See also *Cause of Action*, 799 F.3d at 1125-26 (holding that public interest advocacy organizations may partner with others to disseminate their work).

Request To Be Classified as a Representative of the News Media

For fee status purposes, CoA Institute also qualifies as a “representative of the news media” under FOIA.⁷ As the D.C. Circuit recently held, the “representative of the news media” test is properly focused on the requestor, not the specific FOIA request at issue.⁸ CoA Institute satisfies this test because it gathers information of potential interest to a segment of the public, uses its editorial skills to turn raw materials into a distinct work, and distributes that work to an audience.⁹ Although it is not required by the statute, CoA Institute gathers the information that it publishes from a variety of sources, including FOIA requests, whistleblowers/insiders, and scholarly works. It does not merely make raw information available to the public, but rather distributes distinct work products, including articles, blog posts, investigative reports, newsletters, press releases, and congressional testimony and statements for the record.¹⁰ These distinct works are distributed to the public through various media, including the Institute’s website, Twitter, and Facebook. CoA Institute also provides updates to subscribers via e-mail.

The statutory definition of a “representative of the news media” contemplates that organizations such as CoA Institute, which electronically disseminate information and publications via “alternative media[,] shall be considered to be news-media entities.”¹¹ In light of the foregoing, numerous federal agencies have appropriately recognized the Institute’s news media status in connection with its FOIA requests.¹²

⁷ 5 U.S.C. § 552(a)(4)(A)(ii)(II); 26 C.F.R. § 601.702(f)(3)(ii)(B).

⁸ See *Cause of Action*, 799 F.3d at 1121.

⁹ CoA Institute notes that the agency’s definition of “representative of the news media” (26 C.F.R. § 601.702(f)(3)(ii)(B)) is in conflict with the statutory definition and controlling case law. The agency has improperly retained the outdated “organized and operated” standard that Congress abrogated when it provided a statutory definition in the OPEN Government Act of 2007. See *Cause of Action*, 799 F.3d at 1125 (“Congress . . . omitted the ‘organized and operated’ language when it enacted the statutory definition in 2007. . . . [Therefore,] there is no basis for adding an ‘organized and operated’ requirement to the statutory definition.”). Under either definition, however, CoA Institute qualifies as a representative of the news media.

¹⁰ See, e.g., *Cause of Action Testifies Before Congress on Questionable White House Detail Program* (May 19, 2015), available at <http://coainst.org/2aJ8UAA>; COA INSTITUTE, 2015 GRADING THE GOVERNMENT REPORT CARD (Mar. 16, 2015), available at <http://coainst.org/2as088a>; *Cause of Action Launches Online Resource: ExecutiveBranchEarmarks.com* (Sept. 8, 2014), available at <http://coainst.org/2aJ8sm5>; COA INSTITUTE, GRADING THE GOVERNMENT: HOW THE WHITE HOUSE TARGETS DOCUMENT REQUESTERS (Mar. 18, 2014), available at <http://coainst.org/2aFWxUZ>; COA INSTITUTE, GREENTECH AUTOMOTIVE: A VENTURE CAPITALIZED BY CRONYISM (Sept. 23, 2013), available at <http://coainst.org/2apTwqP>; COA INSTITUTE, POLITICAL PROFITEERING: HOW FOREST CITY ENTERPRISES MAKES PRIVATE PROFITS AT THE EXPENSE OF AMERICAN TAXPAYERS PART I (Aug. 2, 2013), available at <http://coainst.org/2aJh901>.

¹¹ 5 U.S.C. § 552(a)(4)(A)(ii)(II).

¹² See, e.g., FOIA Request 1355038-000, Fed. Bureau of Investigation, Dep’t of Justice (Aug. 2, 2016); FOIA Request CFPB-2016-222-F, Consumer Fin. Prot. Bureau (Apr. 20, 2016); FOIA Request 796939, Dep’t of Labor (Mar. 7, 2016); FOIA Request 2015-HQFO-00691, Dep’t of Homeland Sec. (Sept. 22, 2015); FOIA Request F-2015-12930, Dept. of State (Sept. 2, 2015); FOIA Request 14-401-F, Dep’t of Educ. (Aug. 13, 2015); FOIA Request HQ-2015-01689-F, Dep’t of Energy (Aug. 7, 2015); FOIA Request 2015-OSEC-04996-F, Dep’t of Agric. (Aug. 6, 2015); FOIA Request OS-2015-00419, Dep’t of Interior (Aug. 3, 2015); FOIA Request 15-05002, Sec. & Exch. Comm’n (July 23, 2015); FOIA Request 145-FOI-13785, Dep’t of Justice (Jun. 16, 2015); FOIA Request 2015-26, Fed. Energy Regulatory Comm’n (Feb. 13, 2015); FOIA Request

Record Preservation Requirement

CoA Institute requests that the disclosure officer responsible for the processing of this request issue an immediate hold on all records responsive, or potentially responsive, to this request, so as to prevent their disposal until such time as a final determination has been issued on the request and any administrative remedies for appeal have been exhausted. It is unlawful for an agency to destroy or dispose of any record subject to a FOIA request.¹³

Record Production and Contact Information

In an effort to facilitate document review, please provide the responsive documents in electronic form in lieu of a paper production. If a certain portion of responsive records can be produced more readily, CoA Institute requests that those records be produced first and the remaining records be produced on a rolling basis as circumstances permit.

If you have any questions about this request, please contact me at (b)(6) or (b)(6). Thank you for your attention to this matter.

(b)(6)

HQ-2015-00248, Dep't of Energy (Nat'l Headquarters) (Dec. 15, 2014); FOIA Request F-2015-106, Fed. Comm'n Comm'n (Dec. 12, 2014); FOIA Request HQ-2015-00245-F, Dep't of Energy (Dec. 4, 2014); FOIA Request LR-2015-0115, Nat'l Labor Relations Bd. (Dec. 1, 2014); FOIA Request 201500009F, Exp.-Imp. Bank (Nov. 21, 2014); FOIA Request OS-2015-00068, Dep't of Interior (Office of Sec'y) (Nov. 20, 2014); FOIA Request GO-14-307, Dep't of Energy (Nat'l Renewable Energy Lab.) (Aug. 28, 2014); FOIA Request DOC-OS-2014-000304, Dep't of Commerce (Dec. 30, 2013); FOIA Request 14F-036, Health Res. & Serv. Admin. (Dec. 6, 2013).

¹³ See 36 C.F.R. § 1230.3(b) ("Unlawful or accidental destruction (also called unauthorized destruction) means . . . disposal of a record subject to a FOIA request, litigation hold, or any other hold requirement to retain the records."); *Chambers v. Dep't of the Interior*, 568 F.3d 998, 1004-05 (D.C. Cir. 2009) ("[A]n agency is not shielded from liability, if it intentionally transfers or destroys a document after it has been requested under the FOIA or the Privacy Act."); *Judicial Watch, Inc. v. Dep't of Commerce*, 34 F. Supp. 2d 28, 41-44 (D.D.C. 1998).

Sender:

9415 5118 9956 4852 2562 82
CERTIFIED MAIL

stamps
.com

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* 1-1/2" x 1-1/2" *
* USA CONFIRMED *
* 09/15 *

09/15/2016

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US POSTAGE
FIRST-CLASS
FROM 20006
OCT 04 2016
stamps
com



IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta GA 30362-3006

INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: October 12, 2016**To:** CPUAddress/Organization: IRSFax Number: (877) 891-6035 Office Number: _____**From:** (b)(6)Address/Organization: Internal Revenue ServiceFax Number: (b)(6) Office Number: (b)(6)Number of pages: Including cover page**Subject:** Field Disclosure Work

(b)(6)

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

(b)(6)

Tax Analysts
400 S. Maple Avenue
Suite 400
Falls Church, VA 22046

(b)(6)

September 19, 2016

FOIA Officer
Department of Treasury
Internal Revenue Service
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341
(770) 234-4374

FOIA REQUEST

Fee benefit requested

Fee waiver requested

Expedited processing requested

Dear FOIA Officer:

This is a request for information about a security incident or episode involving the IRS's income verification express service (IVES) -- used principally to verify mortgage applicants' incomes -- which led the IRS to update the program's participant and third-party verification standards. IVES participants are companies that contract directly with the IRS to handle taxpayer data requests from other companies, typically mortgage lenders, referred to as clients. A few IVES participants are large mortgage lenders that request income data directly.

The IRS described a security incident of some kind and resulting updates to IVES in an external memo dated June 23, 2016, viewable at this link (<https://goo.gl/GD9Mk8>) and excerpted below:

The IRS is taking this immediate step out of an abundance of caution to protect taxpayer information as well as safeguard the vital IVES program. IVES has been a successful program for the government and the private sector since 2006, and participants have a strong track record. While the IRS has concerns about limited areas in the program, these center on suspicious activity and customer validation issues. At issue is whether all IVES participants are always fully validating their clients, a situation we are currently investigating.

The new protections in the IVES program reflect other steps being taken elsewhere in the tax system to strengthen authentication and prevent fraud, such as the collaborative effort underway in the Security Summit between the IRS, the states and the tax industry.

[End of memo excerpt.]

Those new protections entail more stringent requirements to formally verify IVES participants and clients as well as the identity of their employees who are authorized to use IVES and view taxpayer data.

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552, I request access to and copies of documents and records including but not limited to the following:

The records of interest should be dated on or after May 1, 2016, but will most likely begin in early June;

The search for documents should encompass variations (singular and plural) of the phrases: "income verification express service", "IVES", "IVES log", "IVES breach", "IVES participant", and "IVES client";

Emails and other communications to, from, or between IRS employees regarding potential or actual access of IVES by an unknown, unauthorized, or unverified individual or entity, particularly around June 2016. These documents may include descriptions of an IVES participant not fully validating its clients;

Emails and other communications received or obtained by the IRS in which an IVES participant or other outside entity reported suspicious activity on IVES or potential unauthorized access of the system;

External notices such as Return and Income Verification Services (RAIVS) Alerts regarding the event or discovery of an ongoing situation as described above, or about the new verification and security standards for IVES participants and their clients. Documents should include: "MEMORANDUM TO PARTICIPANTS OF THE IRS INCOME VERIFICATION EXPRESS

SERVICE (IVES)" dated June 23, 2016;

The external notices to IVES participants may refer to various 2016 deadlines for new verification standards to be adopted, including a July 1 deadline that was pushed back to July 15 as well as an August 7 deadline;

Letters or notices sent to taxpayers indicating that their personal information may have been compromised or that they should monitor their credit following suspicious activity on IVES;

Briefing materials prepared for IRS executives including Commissioner John Koskinen about the June 2016 IVES security incident or episode;

Invoices for information security services provided by outside vendors to the IRS for IVES, such as penetration testing, endpoint detection and response, incident detection and response, intrusion prevention or detection systems, honeypots, and network monitoring;

Reports prepared by third-party vendors or by the IRS, Treasury Department, or other agencies' IT personnel and delivered to the IRS, describing the IVES security incident or episode; and finally,

Any transcript or recording of conference calls between IRS officials and IVES participants, including two calls about the new verification standards known to have occurred June 24 and 27, as well as emails to or from IVES participants discussing such calls.

I would like to receive the information in OCR-compatible PDF files (or -- if applicable -- in a widely playable audio or video file format such as WAV or WMV) emailed to (b)(6)

I would appreciate that you communicate with me by email or telephone, rather than by mail.

As a representative of the news media, I am only required to pay for the direct cost of duplication after the first 100 pages. Through this request, I am gathering information on potential unauthorized access to individuals' personal information -- potentially including detailed financial information, Social Security numbers, and home mailing addresses -- which is of current interest to the public because millions of taxpayers could have been affected by suspicious activity that the IRS has described. An executive of an IVES participant whom I interviewed for a news story -- excerpted below -- estimated that IVES annually processes approximately 25 million taxpayer record requests. This information is being sought on behalf of Tax Analysts for dissemination to the general public.

I am a tax administration reporter for Tax Analysts, which has led me to cover the IRS as well as taxpayer privacy and information security issues, identity theft, and fraud. I am primarily engaged in disseminating information. News stories resulting from the information requested would be freely accessible to the public.

Please waive any applicable fees. Release of the information is in the public interest because it will contribute significantly to public understanding of government operations and activities. To wit, public understanding of IVES, a highly technical IRS program integral to the mortgage lending industry that generally operates outside of public view. It would also shed light on information security threats the IRS faces and the agency's ability and success addressing those threats. Even if the suspicious activity on IVES that the IRS reported in June did not result in data loss, the public would benefit from information about their data's security, as well as the nature of the threats targeting IVES.

If my request is denied in whole or part, I ask that you justify all deletions by reference to specific exemptions of the act. I will also expect you to release all segregable portions of otherwise exempt material. I reserve the right to appeal your decision to withhold any information or to deny a fee waiver. Tax Analysts is committed to open government and will pursue this records request through litigation if other avenues fail.

Please provide expedited processing of this request. The subject of the request is a matter of current exigency to the American public, which has a great interest in ensuring the security of its private information and in learning about challenges the IRS faces securing its personal data. IRS data security issues have been the subject of extensive news coverage in recent weeks by media organizations including Tax Notes (<https://goo.gl/88CklR>), Accounting Today (<https://goo.gl/09CyVB>), Federal News Radio (<https://goo.gl/chDDGg>), The Washington Post (<https://goo.gl/FyOHeC>), and FedScoop (<https://goo.gl/XnqxtU>); and examined in various TIGTA Reports (<https://goo.gl/0LSzas>, <https://goo.gl/qPPOF3>). However, Tax Notes is the only news outlets that has covered the recent changes to IVES in detail, illustrating a need for greater public information and awareness.

The public has an urgent need for information about the suspicious activity reported by the IRS on its IVES system because if personal information was compromised or made vulnerable, taxpayers may face imminent risk of identity theft or other harm related to their privacy and digital security.

And there is evidence that taxpayer information was at serious risk. Below are excerpts of a news story I wrote, published by Tax Analysts on July 1, 2016, illustrating the gravity of the matter in question (italics added for emphasis):

IRS Delays Some New Requirements for Income Verification System
by (b)(6)

The IRS confirmed June 30 that it is delaying until July 15 a major deadline for new security requirements to verify requests for taxpayer information via the income verification express service (IVES), following feedback from the companies that participate in IVES.

IVES is used by the lending industry to verify loan applicants' income. Participants deal directly with the IRS through IVES, fielding requests for taxpayer transcripts from clients such as mortgage originators and banks making loans.

In a written statement to Tax Analysts, the IRS said it had "heard the concerns being raised about the initial timeframes set for our IVES partners to verify their clients, and [appreciates] their feedback," adding that it had extended the key deadline from July 1 to July 15.

The IRS in a June 23 memorandum detailed new security requirements to verify requests for taxpayer information via IVES. The IRS announced the updates the same day, saying it was responding to suspicious activity it had detected within the system. (Prior coverage.)

...

The memo had required IVES participants to comply with various verification requirements by three deadlines: Immediately, July 1, and August 7. The IRS then pushed the original July 1 deadline to July 15 for IVES participants to reverify all of their clients using new procedures.

Senior executives from an IVES participant told Tax Analysts that the IRS revised the July 1 deadline to July 15 in an alert sent to all IVES participants the afternoon of June 29. That notice followed two IRS phone calls with IVES participants June 24 and 27 to explain the changes, during which the private stakeholders expressed concern about the IRS's timeline, the executives said.

In both conference calls, *the IRS alluded to a strong reason that the new verification requirements had to be implemented quickly*, though it did not elaborate, the executives said.

[End of story excerpt.]

Members of the public rely on the IRS to protect their most sensitive financial and personal information, and should know what led the IRS to increase security around IVES and if they are or ever were at risk.

I certify that my statements concerning the need for expedited processing are true and correct to the best of my knowledge and belief.

I look forward to your determination regarding my request for expedited processing within 10 calendar days, as the statute requires.

Thank you for your assistance.

Sincerely,

(b)(6)

Tax Analysts

Fax: 877-807-9215
Mail: IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

RE: Request for Notification and Access

Name:

SSN:

Address:

(b)(6)

Dear Madam or Sir:

I hereby request, pursuant to the Privacy Act of 1974 and Freedom of Information Act, to receive any and all documents and records pertaining to my employment with the Internal Revenue Service, since November 24, 2008.

This request includes but is not limited to records pertaining to:

1. Employee complaints initiated by me or of which I was the subject;
2. Performance evaluation;
3. Discipline or conduct;
4. Grievances and appeals of any grievances initiated by me;
5. Promotion and non-promotion; and
6. Selection and non-selection for any position for which I applied or submitted a "statement of interest."

I have attached a copy of my District of Columbia driver license to establish my identity.

I request copies of all such records and I hereby agree to pay the fee for copying records, if such fee is anticipated to be for \$25.00 or more.

(b)(6)

(b)(6)



FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails sent to and from the Congressional Relations / Legislative Relations liaison officer of your agency, which contain the word, "CLINTON." You can include only records accessible with an electronic search, from the dates of January 1, 2015 to the date of processing this request.

To the best of my knowledge, your current liaison officer in this office, would be:

Leonard Oursler National Director for Legislative Affairs
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW, Room 3241
Washington, DC 20224
Tel: (202) 317-6985
Fax: (202) 317-4250
Email: leonard.t.oursler@irs.gov

I ask that if my information is incorrect, you include the current person who holds this position.

I please ask that you include all emails sent to and from this officer, which contain the above keyword.

In addition, I please ask that the response to this request be expedited and all fees be waived. Being an election year, public interest in the topic of our Presidential candidates is at an all time high. I believe that this information, coupled with my unique situation of being able to disseminate the responsive records to the public, for free, would justify this request being expedited, and all fees being waived.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

INTERNAL REVENUE SERVICE
DATA SERVICE

OCT 18 2016

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

October 11, 2016

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

Copies of all requests submitted to the Internal Revenue Service under 26 U.S. Code § 6103 (g), a law which allows the sitting President of the United States to obtain a copy of any taxpayer's tax returns. This request specifically targets the "written request[s]" as required by 26 U.S. Code § 6103 (g), that the President must submit to the I.R.S. to acquire a particular taxpayer's returns. Please limit this request to records dated between January 20, 2001 and January 20, 2017.

For reference, 26 U.S. Code § 6103 (g) is described here: <https://www.law.cornell.edu/uscode/text/26/6103#g>

Please note: This request is being submitted under the provisions of the Freedom of Information Act only. I am not submitting this request under the provisions of the Privacy Act, and do not possess a Privacy Act waiver by any individual that may be affected by records that could potentially fall under the scope of this request. Accordingly, I ask that the Internal Revenue Service segregate, withhold and/or redact any records whose release would require a Privacy Act waiver.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

By: [Signature]
FOR

(b)(6)

Filed via MuckRock.com
E-mail (Preferred): 28535-27815088@requests.muckrock.com

For mailed responses, please address (see note):
MuckRock
DEPT MR 28535
411A Highland Ave
Somerville, MA 02144-2516

PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

MUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

11 OCT 2016 PM 2 L



FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all e-mails within your FOIA Office (please include all pertinent email address and personnel in the FOIA office) which contain the following keyword:

GREENEWALD

I please ask that you do not include and can omit, any and all e-mails sent to and from my address, john@greenewald.com. Please just include e-mails that were NOT sent to me already.

You can limit my search to records from the last 5 years from the date of processing this request.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of the Mandatory Declassification Review (MDR) case log for your agency, for calendar years 2013, 2014 and 2015.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

FAX 1-818-659-7688

(b)(6)

October 20, 2016

INTERNAL REVENUE SERVICE
Data Service

Via FedEx

OCT 21 2016

Centralized Processing Unit
Atlanta, GA

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

- 1.) Copies of any data, reports or internal memorandums reflecting the insider threat posed by IRS employees abusing their access to Federal tax information and then disclosing it to others or using the tax data themselves to commit identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees accessing Federal tax information and then disclosing it to others or using the tax data themselves to commit identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the number of internal investigations of IRS employees accessing Federal tax information and then disclosing it to others or using the tax data themselves to commit identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the number of taxpayers affected by IRS employees accessing Federal tax information and then disclosing it to others or using the tax data themselves to commit identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.
- 5.) Copies of any data, reports or internal memorandums reflecting the number of taxpayers affected by IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

6.) Copies of any data, reports or internal memorandums reflecting the amount of money lost by the IRS to IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

7.) Copies of any data, reports or internal memorandums reflecting the amount of money stolen by IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

8.) Copies of any data, reports or internal memorandums reflecting the number of investigations conducted by the IRS into allegations of IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

9.) Copies of any data, reports or internal memorandums reflecting the number of prosecutions of IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

10.) Copies of any data, reports or internal memorandums reflecting the number of convictions of IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)

A large black rectangular redaction box covers the contact information for the requester.

As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste

which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 20, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F.2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. See, e.g., *Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 20, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to IRS employees committing identity theft refund fraud for the years 2012, 2013, 2014, 2015, and 2016.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

Enclosure

(b)(6)

(b)(6)



FRI - 21 OCT AA
STANDARD OVERNIGHT

30341
GA-US
ATL

XH MGEA



FID 55086 28OCT15 INDA 539C3/F842/BEBA



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(b)(6)

Extremely Urgent

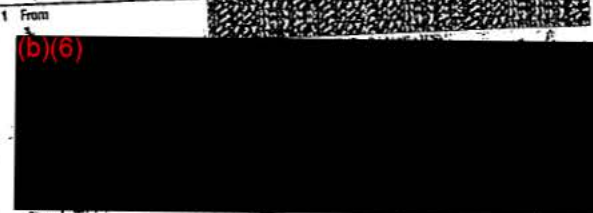
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2 Your Internal Billing Reference
3 To Recipient's Name
INTERNET REVENUE SERVICE
FOIA REQUESTS - CPU
Company
Address 4800 BUFORD HIGHWAY
STOP 93-A
City CHAMBLEE State GA ZIP 30341



(b)(6)

0122475171

4 Express Package Service

5 Near Business Day

6 Special Handling and Delivery Signature Options

7 Payment Bill to:

8 Recipient's Signature

9 Packages up to 150 lbs.

10 Insert shipping document here.



Advocates for Government Accountability
A 501(c)(3) Nonprofit Corporation

October 20, 2016

Via Certified Mail

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

OCT 25 2016

Centralized Processing Unit
Atlanta, GA

Ryan Law,
Director, FOIA and Transparency
Treasury Departmental Offices FOIA
1500 Pennsylvania Ave, NW
Washington, DC 20220

Re: Freedom of Information Act Request

Dear Internal Revenue Service and Treasury Departmental Offices:

I write on behalf of Cause of Action Institute ("CoA Institute"), a nonprofit strategic oversight group committed to ensuring government decision-making is open, honest, and fair.¹ In carrying out its mission, CoA Institute uses various investigative and legal tools to educate the public about the importance of government transparency and accountability.

We are examining the Internal Revenue Service ("IRS") assertion that most of its rules are exempt from Executive Order 12866² and the Congressional Review Act³ because they do not meet the definition of "major rule." In response to a previous Freedom of Information Act ("FOIA") request on this issue, the IRS directed CoA Institute to a pair of communications between the Department of the Treasury ("Treasury") and the White House Office of

¹ See CAUSE OF ACTION INST., *About*, www.causeofaction.org/about/.

² Executive Order 12866 requires most Executive Branch agencies to, *inter alia*, submit their proposed major rulemakings to the White House Office of Information and Regulatory Affairs for pre-publication review. See Executive Order 12,866 (Sept. 30, 1993), 58 Fed. Reg. 51,735, available at <http://1.usa.gov/28YINQt>.

³ The Congressional Review Act provides fast-track procedures to expedite congressional review of major agency rulemakings. See Subtitle E ("Congressional Review") of the Small Business Regulatory Enforcement Fairness Act of 1996, Title II of the Contract with America Advancement Act of 1996, Pub. L. 104-121, 101 Stat. 847 at 868-874 (codified at 5 U.S.C. §§ 801-808); see also RICHARD S. BETH, CONG. RESEARCH SERV., RL31160, DISAPPROVAL OF REGULATIONS BY CONGRESS: PROCEDURE UNDER THE CONGRESSIONAL REVIEW ACT (2001).

Management and Budget (“OMB”) that exempt IRS rules from OMB review if those rules “are not reviewed or subject to approval by an Assistant Secretary prior to issuance[.]”⁴

Pursuant to the FOIA, 5 U.S.C. § 552, CoA Institute requests access to the following records:⁵

1. All records that establish or explain the Treasury and/or IRS policy for when a rule is required to be reviewed or is subject to the approval of an Assistant Secretary prior to issuance.
2. All prior final versions of any record responsive to Item 1 of this request.

The time period for this search is 1983 to the present.⁶

Request for a Public Interest Fee Waiver

CoA Institute requests a waiver of any and all applicable fees. FOIA, and applicable regulations, provide that the agency shall furnish requested records without or at reduced charge if “disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester.”⁷ In the majority of its rulemakings, the IRS has refused to submit its rules to the White House Office of Information and Regulatory Affairs under Executive Order 12866 and to Congress under the Congressional Review Act on the theory that its rules are not “major rules.” That asserted exemption denies the public the ability to scrutinize IRS rules as they move through the regulatory process. Uncovering the basis for the IRS’s asserted exemption from the regulatory review applicable to most other agencies will increase the public’s understanding of this issue. The IRS’s asserted exemption has sparked increased debate in academia as well.⁸ The standards for when a rule is subject to approval of an Assistant Secretary prior to issuance relates to the operations or activities of government.

⁴ Ex. 1 at 1, 7.

⁵ The term “record” means the entirety of the record any portion of which contains responsive information. See *Am. Immigration Lawyers Ass’n v. Exec. Office for Immigration Review*, 830 F.3d 667, 677–78 (D.C. Cir. 2016) (admonishing agency for withholding information as “non-responsive” because “nothing in the statute suggests that the agency may parse a responsive record to redact specific information within it even if none of the statutory exemptions shields that information from disclosure”).

⁶ For purposes of this request, the term “present” should be construed as the date on which the agency begins its search for responsive records. See *Pub. Citizen v. Dep’t of State*, 276 F.3d 634 (D.C. Cir. 2002).

⁷ 5 U.S.C. § 552(a)(4)(A)(iii); 26 C.F.R. § 601.702(f)(2)(i); see also *Cause of Action v. Fed. Trade Comm’n*, 799 F.3d 1108, 1115–19 (D.C. Cir. 2015) (discussing proper application of public-interest fee waiver test).

⁸ See Andy Grewal, *Why Doesn’t the IRS Comply with the Congressional Review Act*, YALE NOTICE & COMMENT BLOG, June 28, 2016, <http://coainst.org/2bmowHH>; Dan Hemel, *Maybe the IRS Is Complying with the Congressional Review Act After All*, YALE NOTICE & COMMENT BLOG, June 30, 2016, <http://coainst.org/2b4hurg>; Andy Grewal, *More Thoughts on the IRS’s Failure to Comply with the Congressional Review Act*, YALE NOTICE & COMMENT BLOG, Aug. 11, 2016, <http://coainst.org/2aNDIRw>; see also Amicus Br. of CoA Inst., *Florida Bankers Ass’n v. Dep’t of the Treasury*, No. 15-969 (U.S. filed Feb. 26, 2016), available at <http://coainst.org/2aIaPVH>.

CoA Institute has both the intent and ability to make the results of this request available to a reasonably broad public audience through various media. Its staff has significant expertise in government oversight, investigative reporting, and federal public interest litigation. These professionals will analyze the information responsive to this request, use their editorial skills to turn raw materials into a distinct work, and share the resulting analysis with the public, whether through the Institute's regularly published online newsletter, memoranda, reports, or press releases.⁹ In addition, as CoA Institute is a non-profit organization, as defined under Section 501(c)(3) of the Internal Revenue Code, it has no commercial interest in this request.

Request To Be Classified as a Representative of the News Media

For fee status purposes, CoA Institute also qualifies as a "representative of the news media" under FOIA.¹⁰ As the D.C. Circuit recently held, the "representative of the news media" test is properly focused on the requestor, not the specific FOIA request at issue.¹¹ CoA Institute satisfies this test because it gathers information of potential interest to a segment of the public, uses its editorial skills to turn raw materials into a distinct work, and distributes that work to an audience.¹² Although it is not required by the statute, CoA Institute gathers the information that it publishes from a variety of sources, including FOIA requests, whistleblowers/insiders, and scholarly works. It does not merely make raw information available to the public, but rather distributes distinct work products, including articles, blog posts, investigative reports, newsletters, press releases, and congressional testimony and statements for the record.¹³ These distinct works are distributed to the public through various media, including the Institute's website, Twitter, and Facebook. CoA Institute also provides updates to subscribers via e-mail.

The statutory definition of a "representative of the news media" contemplates that organizations such as CoA Institute, which electronically disseminate information and

⁹ See also *Cause of Action*, 799 F.3d at 1125-26 (holding that public interest advocacy organizations may partner with others to disseminate their work).

¹⁰ 5 U.S.C. § 552(a)(4)(A)(ii)(II); 26 C.F.R. § 601.702(f)(3)(ii)(B).

¹¹ See *Cause of Action*, 799 F.3d at 1121.

¹² CoA Institute notes that the agency's definition of "representative of the news media" (26 C.F.R. § 601.702(f)(3)(ii)(B)) is in conflict with the statutory definition and controlling case law. The agency has improperly retained the outdated "organized and operated" standard that Congress abrogated when it provided a statutory definition in the OPEN Government Act of 2007. See *Cause of Action*, 799 F.3d at 1125 ("Congress . . . omitted the 'organized and operated' language when it enacted the statutory definition in 2007. . . . [Therefore,] there is no basis for adding an 'organized and operated' requirement to the statutory definition."). Under either definition, however, CoA Institute qualifies as a representative of the news media.

¹³ See, e.g., *Cause of Action Testifies Before Congress on Questionable White House Detail Program* (May 19, 2015), available at <http://coainst.org/2aJ8UAA>; COA INSTITUTE, 2015 GRADING THE GOVERNMENT REPORT CARD (Mar. 16, 2015), available at <http://coainst.org/2as088a>; *Cause of Action Launches Online Resource: ExecutiveBranchEarmarks.com* (Sept. 8, 2014), available at <http://coainst.org/2aJ8sm5>; COA INSTITUTE, GRADING THE GOVERNMENT: HOW THE WHITE HOUSE TARGETS DOCUMENT REQUESTERS (Mar. 18, 2014), available at <http://coainst.org/2aFWxUZ>; COA INSTITUTE, GREENTECH AUTOMOTIVE: A VENTURE CAPITALIZED BY CRONYISM (Sept. 23, 2013), available at <http://coainst.org/2apTwqP>; COA INSTITUTE, POLITICAL PROFITEERING: HOW FOREST CITY ENTERPRISES MAKES PRIVATE PROFITS AT THE EXPENSE OF AMERICAN TAXPAYERS PART I (Aug. 2, 2013), available at <http://coainst.org/2aJh901>.

publications via "alternative media[,] shall be considered to be news-media entities."¹⁴ In light of the foregoing, numerous federal agencies have appropriately recognized the Institute's news media status in connection with its FOIA requests.¹⁵

Record Preservation Requirement

CoA Institute requests that the disclosure officer responsible for the processing of this request issue an immediate hold on all records responsive, or potentially responsive, to this request, so as to prevent their disposal until such time as a final determination has been issued on the request and any administrative remedies for appeal have been exhausted. It is unlawful for an agency to destroy or dispose of any record subject to a FOIA request.¹⁶

Record Production and Contact Information

In an effort to facilitate document review, please provide the responsive documents in electronic form in lieu of a paper production. If a certain portion of responsive records can be produced more readily, CoA Institute requests that those records be produced first and the remaining records be produced on a rolling basis as circumstances permit.

If you have any questions about this request, please contact me at (b)(6) or (b)(6). Thank you for your attention to this matter.

(b)(6)

¹⁴ 5 U.S.C. § 552(a)(4)(A)(ii)(II).

¹⁵ See, e.g., FOIA Request 1355038-000, Fed. Bureau of Investigation, Dep't of Justice (Aug. 2, 2016); FOIA Request CFPB-2016-222-F, Consumer Fin. Prot. Bureau (Apr. 20, 2016); FOIA Request 796939, Dep't of Labor (Mar. 7, 2016); FOIA Request 2015-HQFO-00691, Dep't of Homeland Sec. (Sept. 22, 2015); FOIA Request F-2015-12930, Dept. of State (Sept. 2, 2015); FOIA Request 14-401-F, Dep't of Educ. (Aug. 13, 2015); FOIA Request HQ-2015-01689-F, Dep't of Energy (Aug. 7, 2015); FOIA Request 2015-OSEC-04996-F, Dep't of Agric. (Aug. 6, 2015); FOIA Request 15-05002, Sec. & Exch. Comm'n (July 23, 2015); FOIA Request 145-FOI-13785, Dep't of Justice (Jun. 16, 2015); FOIA Request 2015-26, Fed. Energy Regulatory Comm'n (Feb. 13, 2015); FOIA Request HQ-2015-00248, Dep't of Energy (Nat'l Headquarters) (Dec. 15, 2014); FOIA Request F-2015-106, Fed. Comm'n Comm'n (Dec. 12, 2014); FOIA Request HQ-2015-00245-F, Dep't of Energy (Dec. 4, 2014); FOIA Request LR-2015-0115, Nat'l Labor Relations Bd. (Dec. 1, 2014); FOIA Request 201500009F, Exp.-Imp. Bank (Nov. 21, 2014); FOIA Request OS-2015-00068, Dep't of Interior (Office of Sec'y) (Nov. 20, 2014); FOIA Request GO-14-307, Dep't of Energy (Nat'l Renewable Energy Lab.) (Aug. 28, 2014); FOIA Request DOC-OS-2014-000304, Dep't of Commerce (Dec. 30, 2013); FOIA Request 14F-036, Health Res. & Serv. Admin. (Dec. 6, 2013).

¹⁶ See 36 C.F.R. § 1230.3(b) ("Unlawful or accidental destruction (also called unauthorized destruction) means . . . disposal of a record subject to a FOIA request, litigation hold, or any other hold requirement to retain the records."); *Chambers v. Dep't of the Interior*, 568 F.3d 998, 1004-05 (D.C. Cir. 2009) ("[A]n agency is not shielded from liability if it intentionally transfers or destroys a document after it has been requested under the FOIA or the Privacy Act."); *Judicial Watch, Inc. v. Dep't of Commerce*, 34 F. Supp. 2d 28, 41-44 (D.D.C. 1998).

EXHIBIT

1

MEMORANDUM OF AGREEMENT

TREASURY AND OMB IMPLEMENTATION OF
EXECUTIVE ORDER 12291

I. General

Treasury economists will be responsible for:

- (a) Identifying economic issues in Treasury regulations.
- (b) Preparing Regulatory Impact Analyses, when required.

II. Regulations

Internal Revenue Service
Bureau of Alcohol, Tobacco and Firearms
U.S. Customs Service

- (a) (1) The review procedures of the Executive order are waived with respect to all regulations except legislative regulations that are "major" as defined in the Executive order.

- (2) The procedures specified in section II(c) of this agreement do not apply to major legislative regulations, regulations defined in section 1(a)(1)-(3) or subject to section 8 of the Executive order, advance notices of proposed rulemaking, regulations which are not reviewed or subject to approval by an Assistant Secretary prior to issuance, regulations concerning the establishment or designation of geographical viticultural areas, and technical corrections to previously published regulations. OMB may exempt additional regulations or classes of regulations from these procedures.

(b) Treasury will be responsible for alerting OMB to:

- (1) any major regulation for which Executive order review has been waived.
 - (2) any non-major regulation that reasonably could be expected to have a significant economic impact.
- (c) Prior to publication of a regulation in the Federal Register, and at such times as Treasury may determine, Treasury will provide to the appropriate OMB desk officer three (3) copies of a statement that:

- (1) Identifies the title of the regulation;
- (2) Indicates the stage of rulemaking;
- (3) Briefly describes what the regulation will require and identifies any significant policy changes proposed or resulting from the regulation; and
- (4) Indicates the basis for determining that the regulation is not a major regulation or, in the case of an interpretative regulation, explains why the regulation is considered interpretative.

Treasury will not publish any regulation subject to this subsection until OMB review has been completed. OMB review will be deemed to be completed in 10 calendar days (or, if required with respect to a specific regulation, within such lesser time as may be agreed by OMB and Treasury) unless, prior to such time, OMB advises Treasury that either review has been completed or requests, pursuant to subsection II(d), to review the regulation under the terms of the Executive Order.

- (d) OMB reserves the right to review the economic impact of any regulation under the terms of the Executive order. Requests for such review may be made orally, and shall be confirmed in writing by the Administrator or Deputy Administrator for Information and Regulatory Affairs. Any review under the terms of the Executive order will be deemed to be completed 10 calendar days from the date OMB received the materials required for review, unless prior to such time:

- (1) OMB orally notifies Treasury that review has been completed; or
- (2) OMB orally notifies Treasury that it is extending review pursuant to section 3(f) of the Executive order. Any such notice shall be confirmed in writing by the Administrator or Deputy Administrator for Information and Regulatory Affairs.

Treasury will not publish any such regulation until OMB review has been completed under the terms of the Executive order.

Bureau of Public Debt

The review procedures of the Executive order are waived with respect to all circulars and regulations issued by the Bureau of Public Debt which implement, through the exercise of the general borrowing power, the fiscal policies of the United States.

.. Rulings

Internal Revenue Service
Bureau of Alcohol, Tobacco and Firearms
U.S. Customs Service

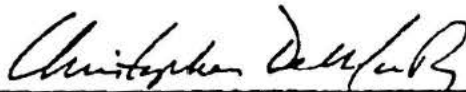
- (a) The review procedures of the Executive order are waived with respect to revenue rulings, revenue procedures, Customs decisions, legal determinations, and other similar ruling documents.
- (b) Treasury will be responsible for alerting OMB to any ruling document that reasonably could be expected to have a significant economic impact, particularly rulings in which there is a wide range of options with varying degrees of economic impact.
- (c) In accordance with the procedures of section II(d), OMB reserves the right to review the economic impact of a particular ruling under the terms of the Executive order. Treasury will not publish any such ruling until OMB review has been completed under the terms of the Executive order.

IV. Effective Date

These procedures will become effective 30 days after the date of this agreement, and will continue for one year or until 90 days after either OMB or Treasury notifies the other that the agreement is terminated, whichever date is later. The Memorandum of Agreement between OMB and Treasury, dated April 28, 1982, shall continue in effect until the effective date of this agreement.



Peter J. Wallison
General Counsel
Department of the Treasury



Christopher DeMuth
Administrator for Information
and Regulatory Affairs

DATED: APR 29 1983



DEPARTMENT OF THE TREASURY
WASHINGTON

GENERAL COUNSEL

November 4, 1993

The Honorable Sally Katzen
Administrator, Office of Information
and Regulatory Affairs
Executive Office of the President
Office of Management and Budget
Washington, D.C. 20503

Dear Sally:

The purpose of this letter is to restate my understanding, based on our previous conversations and your October 12 guidance memorandum, that E.O. 12866 does not apply to regulatory actions of the Department of the Treasury that were not subject to review under the terms of E.O. 12291 or the Treasury-OMB memorandum of agreement (MOA) implementing that Order.

E.O. 12291 did not apply to agency regulations "issued with respect to a military or foreign affairs function of the United States." E.O. 12866 contains a parallel exemption, but specifically includes such regulations that involve the "import or export of non-defense articles and services." It is my understanding that this limitation on the exemption is not intended to apply to Treasury regulations that were not subject to E.O. 12291. Examples of such regulations include:

- Regulations issued by the Office of Foreign Assets Control (OFAC) that implement the President's foreign policy by blocking assets and imposing economic sanctions on foreign countries. Current sanctions programs include Haiti, Iraq, Vietnam, Cuba, Iran, Libya, and Yugoslavia (Serbia and Montenegro).
- Regulations issued by the Secretary of the Treasury in his capacity as Chairman of the Committee on Foreign Investment in the United States pursuant to the Defense Production Act of 1950 (as amended by the Omnibus Trade and Competitiveness Act of 1988), providing for the national security review of mergers, acquisitions and takeovers of U.S. firms by foreign entities.
- Regulations issued by the Assistant Secretary (Economic Policy) concerning the periodic reporting of portfolio capital positions and transactions pursuant to the International Investment and Trade in Services Survey Act and the Bretton Woods Agreements Act, and the reporting of foreign currency positions of large U.S. business enterprises and their foreign affiliates pursuant to section 5315 of title 31, United States Code.

- Customs regulations restricting the importation of particular articles. For example, Customs issues regulations to restrict the importation of articles based on determinations made by the U.S. Information Agency (USIA) under the authority of the Convention on Cultural Property Implementation Act. Recently, such regulations have restricted the importation of archaeological artifacts from Mali, El Salvador and Guatemala.

The MOA exempted from E.O. 12291 review (1) all rulings documents issued by the Internal Revenue Service (IRS), the Bureau of Alcohol, Tobacco and Firearms (BATF), and the U.S. Customs Service and (2) and specified regulations issued by those bureaus and the Bureau of the Public Debt (BPD). Appendix C of your October 12 guidance memorandum, which lists regulations that are not subject to E.O. 12866 review, includes the ruling documents but omits the regulations included in the MOA. We believe this was an oversight and it is my understanding that the following continue to be exempt from review under E.O. 12866 on the basis of the statement in your memorandum that previously granted exemptions remain in effect:

- BPD regulations that implement, through the exercise of the general borrowing power, the fiscal policies of the United States.
- BATF regulations concerning the establishment or designation of geographical viticultural areas.
- IRS, Customs and BATF regulations that are not subject to the approval of an Assistant Secretary prior to issuance. For example, Customs issues regulations pursuant to certifications made by the State Department that grant vessels or aircraft of a foreign country reciprocal treatment in the United States when the foreign country provides the same treatment to U.S. vessels or aircraft; the IRS issues regulations amending the Statement of Procedural Rules, 26 CFR Part 601.
- Advance notices of proposed rulemaking (ANPRMs) issued by IRS, Customs and BATF. In the past three years, BATF issued three ANPRMs and Customs issued one, none of which contained proposed regulatory text; the IRS did not issue any ANPRMs during this period.

We would be pleased to discuss any of the above referenced regulations with you or your staff.

Sincerely,



Jean E. Hanson
General Counsel



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

ADMINISTRATOR
OFFICE OF
INFORMATION AND
REGULATORY AFFAIRS

DEC 22 1993

Honorable Jean E. Hanson
General Counsel
Department of the Treasury
Room 300
Washington, D.C. 20220

Dear Jean:

This is in response to your letter of November 4, 1993, which discussed the application of Executive Order No. 12866 to Treasury regulations.

You are correct in stating our agreement that the new Executive Order does not apply to the substantive categories of regulatory actions of the Department of the Treasury that were not subject to review under Executive Order 12291 or the Treasury/OMB Memorandum of Agreement implementing that Order. Please note, however, that the new Executive Order does apply to advance notices of proposed rules (ANPRM's) unless an ANPRM falls within one of the substantive areas that we have agreed to exempt.

In the enclosed document, we have outlined the substantive areas of regulation that we are prepared to add to the "exempt list" attached to our October 12 guidance memorandum. All other rules should be included on the lists of rules under development that is to be submitted periodically to OMB so that we can determine which are "significant" and hence warrant centralized review. Simply stated, we are continuing the Treasury Department's current exemptions from regulatory review, except for ANPRM's. If the nature of Treasury's regulatory issues should change, we will consult with you to work out any necessary adjustments.

I want to take this occasion to thank you again for the professional and expeditious way your staff has handled regulatory issues. I look forward to working with you as we implement the new Executive Order.

Sincerely,

Sally Katzen

Enclosure

ENCLOSURE

Treasury Department Regulations Not Subject to Review Under E.O. 12866 as of November 1993

- o Regulations that implement a military and foreign affairs function of the United States, including:
 - Regulations issued by the Office of Foreign Assets Control (OFAC) that implement the President's foreign policy by blocking assets and imposing economic sanctions on foreign countries.
 - Regulations issued by the Secretary of the Treasury in his capacity as Chairman of the Committee on Foreign Investment in the United States pursuant to the Defense Production Act of 1950 (as amended by the Omnibus Trade and Competitiveness Act of 1988), providing for the national security review of mergers, acquisitions and takeovers of U.S. firms by foreign entities.
 - Regulations issued by the Assistant Secretary (Economic Policy) concerning the periodic reporting of portfolio capital positions and transactions pursuant to the International Investment and Trade in Services Survey Act and the Bretton Woods Agreements Act, and the reporting of foreign currency positions of large U.S. business enterprises and their foreign affiliates pursuant to Section 5315 of title 31, United States Code.
 - U. S. Customs Service (Customs) regulations restricting the importation of particular articles.
- o Bureau of Public Debt (BPD) regulations that implement, through the exercise of the general borrowing power, the fiscal policies of the United States.
- o Bureau of Alcohol, Tobacco and Firearms (BATF) regulations concerning the establishment or designation of geographical viticultural areas.
- o Internal Revenue Service (IRS), Customs and BATF regulations that are not subject to the approval of an Assistant Secretary prior to issuance.
- o Rulings documents issued by the IRS, BATF, and Customs.

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- **1-UP Lurey Farm •**
- **MUSA CMF-134 05/15 •**

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Stop 211
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Atlanta GA 30362-3006

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FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all e-mails within your FOIA Office (please include all pertinent email address and personnel in the FOIA office) which contain the following keyword:

"Black Vault"

And/or

www.theblackvault.com

and/or

theblackvault.com

and/or

www.blackvault.com

and/or

blackvault.com

I please ask that you do not include and can omit, any and all e-mails sent to and from my address, john@greenewald.com. Please just include e-mails that were NOT sent to me already.

You can limit my search to records from the last 5 years from the date of processing this request.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

FAX COVER SHEET

Recipient Information:

To: FOIA Officer (IRS)

Fax#: 18778079215

Subject:

Sender Information:

From: (b)(6) (ALGF)

Pages: 9

Date: Oct 26, 2016

Comments:

Please see the attached FOIA request.

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AMERICANS FOR LIMITED GOVERNMENT FOUNDATION

10332 MAIN STREET · NO. 326 · FAIRFAX, VA 22030 · PHONE: 703.383.0880 · FAX: 703.383.5288 · WWW.GETLIBERTY.ORG

October 26, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Via fax to: 877.807.9215

Re: Freedom of Information Act (FOIA) Request

Dear FOIA Officer:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552 et seq., I request on behalf of Americans for Limited Government Foundation (ALGF) copies of the federal records described below.

Please provide the following records:

Copies of all records relating to daily schedules including attendees at meetings held by and attended by Nina E. Olson, National Taxpayer Advocate, for Fiscal Years 2015 and 2016.

Procedure Regarding Records Exempt from Disclosure

The IRS should be reminded of the policy in favor of disclosure mandated by President Barack Obama on January 26, 2009. President Obama instructed the executive departments and agencies to operate with a presumption towards disclosure. On this point the President stated as follows:

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sun-light is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the

IRS FOIA

Page 2

October 26, 2016

citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

Freedom of Information Act, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (January 26, 2009.)

These instructions from the President were followed up by further instructions from Attorney General Eric Holder on March 19, 2009. The Attorney General stated as follows:

First, an agency should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.

Second, whenever an agency determines that it cannot make full disclosure of a requested record, it must consider whether it can make partial disclosure. Agencies should always be mindful that the FOIA requires them to take reasonable steps to segregate and release nonexempt information. Even if some parts of a record must be withheld, other parts either may not be covered by a statutory exemption, or may be covered only in a technical sense unrelated to the actual impact of disclosure.

The Freedom of Information Act (FOIA), Attorney General Memorandum for Heads of Executive Departments and Agencies, March 19, 2009.

Based on this policy I anticipate that no records will be withheld. In the event that records are withheld I request to be provided with the following information:

1. Reason each record is not being produced;
2. Type of record withheld;
3. Subject matter of record withheld; and

4. Date, author, and addressee, if applicable of the record.

Request for Fee Waiver

As an initial matter, it should be noted that, "Congress intended that the **public interest standard be liberally construed** and that fees not be used as an obstacle to disclosure of requested information." (*Emphasis added.*) *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175 (D.D.C. 1979). (*Internal citations omitted.*)

The records sought by ALGF in its FOIA request concern the operations or activities of the IRS because they relate solely to actions by governmental officials. The records received will be used to better the public's understanding of how the IRS' officers are conducting business on behalf of taxpayers. Also, disclosure of the information is not in the commercial interest of the requester. As such the public good that will occur in disclosing the information sought in and of itself weighs strongly in favor of a fee waiver.

I. Public Interest Standard

The FOIA at 5 U.S.C. § 552(a)(4)(A)(iii) provides the public interest standard that is to be used in determining whether a requestor has met the requirements for a fee waiver. This subsection provides for the fee waiver "if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." As the U.S. Court of Appeals for the District of Columbia Circuit analyzed, there are three criteria under the statute that the disclosure of the records must satisfy in order for the fee waiver to apply. *Cause of Action v. Federal Trade Commission*, No. 13-2015 U.S. App. LEXIS 14934 (D.C. Cir. 2015). That court stated the criteria as follows:

- (1.) shed light on "the operations or activities of the government";
- (2.) be "likely to contribute significantly to public understanding" of those operations or activities;
- (3.) and not be "primarily in the commercial interest of the requester."

As discussed below, the records sought by ALGF meet this standard.

A. Records Sought By ALGF Will Shed Light on the Operations or Activities of the IRS

Under this criterion, the bar is low and one need only look to the nature of the records requested and then determine whether these records concern the operations or activities

of the government. In the instance case, the records sought by ALGF relate solely to the IRS' officials' activities. No records sought relate to any purely private sector activity. As such, ALGF's FOIA request concerns the operations and activities of the government and disclosure of the records will shed light on these operations and activities.

B. Records Sought By the ALGF are Likely To Contribute Significantly to Public Understanding of the IRS' Operations Or Activities

The records sought by ALGF's FOIA request have not previously been released to the public domain. The calendar entries in question have not been made public. The request specifically excludes all records that have been released to the public. As such the public has little or no current understanding of them.

The key factor to determining whether disclosure of the records sought is likely to contribute to the public understanding of government operations or activities is whether these records are currently in the public domain. *Judicial Watch, Inc. v. Department of Justice*, 365 F.3d 1108 (D.C. Cir. 2004).¹ Therefore any disclosure of the records sought will increase the public's understanding of how the IRS is performing business on behalf of the taxpayer. Upon receipt of the requested records ALGF will perform extensive analysis of these records. We have an experienced research and legal staff who will carefully scrutinize any responsive records provided. After completing our analysis ALGF will publish its findings using the media described below.

ALGF regularly publishes information on the activities, structure, and operations of the federal government. This information is distributed to a large number of diverse individuals across the entire nation. The records sought are of the type which ALGF regularly provides to the public through its publications, email and social media distributions, and news website, netrightdaily.com. By way of example, on a typical day our materials are published to over 100,000 individuals. Many of these 100,000 individuals and their respective entities republish our materials which we provide free of charge and without copyright restriction, allowing for wide dispersal of these materials. Additionally, ALGF's staff are frequent guests on national media outlets speaking to hundreds of thousands of individuals at a time regarding the activities of the federal government. As such, even though not required in order to obtain a fee waiver, ALGF publishes its editorial content to a broad audience.² The records received from the IRS will be made part of unique editorial content, as further discussed below,

¹ As an aside, if the records sought were in the public domain then the present FOIA request would be unnecessary and would not have been filed as ALGF would simply use a public domain source to review the records which it seeks.

² As the D.C. Circuit has held, "The statute requires only that the disclosure be likely to contribute significantly to 'public' understanding." *Cause of Action, supra*, at 16. "To the contrary, we have held that 'proof' of the ability to disseminate the released information to a broad cross-section of the public is not required." *Id.*, quoting *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004). Regardless, ALGF does regularly publish to a wide audience.

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and disseminated through these distribution channels. As such, the disclosure of the requested information will contribute to the public understanding of the operations and activities of the IRS.

On the issue of whether the increase in public understanding will be significant, one court has observed, 'these two criteria [public understanding and significance are]

primary procedure in v. Dep't of Navy, 717 F.Supp. 362, 388 (D.D.C. 1989).

ALGF has an experienced research and legal staff who will carefully scrutinize any responsive records provided. ALGF will perform analysis of the information found in these records to better understand how the IRS is performing business on behalf of the taxpayer. Since the public has little, if any, present understanding or knowledge of the records sought, any further information published via the methods described above will constitute a significant increase in the public understanding of these issues when compared with the level of public understanding currently existing.

C. Disclosure of the Information Requested Is Not Primarily In the Commercial Interest of ALGF

The two factors here consider whether the requester has a commercial interest in the requested information and if so whether the magnitude of the commercial interest, if any, is sufficiently small in comparison to the public interest in disclosure. As discussed below, ALGF does not have a commercial interest in the disclosure of the records, and as such should be granted a fee waiver.

i. ALGF Does Not Have A Commercial Interest In The Disclosure Of The Requested Documents

The central focus of the analysis in determining whether the fee waiver is in the public interest is whether the public rather than the requestor is the primary beneficiary of the release of the information. "The statute indicates that the issue to be considered by the agency is whether furnishing the information will primarily benefit the public at large or whether any benefit will inure primarily to the specific individual requesting the documents." *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175, 1177 (D.D.C. 1979). In the instant case, the records sought will be used to further the public's understanding of the operations and activities of the IRS as described above. We are a nonprofit organization, offering free expert analysis on a variety of policy issues, and welcome republication of our materials in order to get the information to as wide an audience as possible. The records sought will be disseminated widely to parties interested in the

IRS FOIA

Page 6

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workings of the government and as such will not inure primarily to the benefit of the requestor. Further, the records sought have no market value. While certain types of records, such as technical data that is not easy to obtain, may have some market value, that is not the case with the records ALGF requested.

Therefore, we have no commercial interest in the disclosure of the records.

ii. Any Identified Commercial Interest is Sufficiently Small In Comparison With the Public's Interest In Disclosure

Even if ALGF should be found to have a commercial interest in the requested records, its interest would be minimal in comparison to the magnitude of the public's interest in knowing and understanding the IRS' operations, as discussed above.

II. ALGF Is a Representative of the News Media, and as such, ALGF's Request for a Fee Waiver Should be Granted

Based on the previous arguments, the nature of ALGF's work, and the description given in the FOIA at 5 U.S.C. § 552(a)(4)(A)(ii)(II), ALGF is a "representative of the news media."

The definition of the phrase "representative of the news media" was described by Sen. Leahy, a sponsor of the bill that put this language in the U.S. Code as, "any person or organization which regularly publishes or disseminated information to the public ... should qualify for waivers as a 'representative of the news media'." *National Security Archive v. U.S. Department of Defense*, 880 F.2d 1381, 6 (D.C. Cir. 1989), quoting 132 Cong. Rec. S14298 (daily ed. September 30, 1986) (statement of Sen. Leahy). As further stated by the D.C. Circuit,

A representative of the news media is, in essence, a person or entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into distinct work, and distributes that work to an audience.

National Security Archive v. U.S. Department of Defense, 880 F.2d 1381, 7 (D.C. Cir. 1989).

It was this definition from the D.C. Circuit that was codified by Congress when it amended the FOIA in 2007.

IRS FOIA

Page 7

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There are three elements to being a representative of the news media: (1.) gathering information; (2.) using editorial skills to create distinct work; (3.) and distribution of that distinct work to an audience. As demonstrated below, ALGF clearly meets all three elements.

First, ALGF uses its FOIA program and other resources to gather information. We have filed hundreds of requests with every federal executive department, numerous independent agencies, and as well as numerous state and local agencies. These FOIA requests have resulted in ALGF gathering tens-of-thousands of pages of responsive records. Additionally ALGF has a full time research staff that actively gathers information using methods other than the FOIA process. As such, ALGF meets the "gathers" element.

Second, ALGF uses its editorial skill to take the raw material received from its FOIA and other research efforts and turn it into unique editorial content. We create several pieces of unique editorial content every business day. The unique editorial pieces created by ALGF concern a wide variety of issues and are created to inform the public on these issues. As such, ALGF meets the "uses editorial skills to create distinct work" element.

Third, as described in detail above, ALGF regularly publishes these unique editorial pieces on the activities, structure, and operations of the federal government.

The fact that ALGF utilizes electronic means as the primary vehicle for distribution of our unique editorial content does not change the analysis. *See, Electronic Privacy Information Center v. Department of Defense*, 241 F.Supp.2d 5, 14 (D.D.C. 2003), "The fact that EPIC's newsletter is disseminated via the Internet to subscribers' e-mail addresses does not change the analysis."

The records sought from the IRS will be reviewed, analyzed, made part of unique editorial content, and published through the distribution channels described above. As such, ALGF meets the "publishes" element.

Therefore, the ALGF's request for a fee waiver should be granted. In the event that a fee waiver is not granted, please inform me before taking any action that would result in the incurrence of fees by ALGF.

Conclusion

I request that responsive records be provided in electronic form and emailed to me at (b)(6). If the files are too large to email, I request that they be provided

IRS FOIA

Page 8

October 26, 2016

on either unencrypted CDs or DVDs and mailed to me at the following address:

Americans for Limited Government
10332 Main Street
No. 326
Fairfax, VA 22030

If you have any questions regarding this FOIA request please contact me at

(b)(6)

Thank you in advance for your assistance.

Sincerely,

(b)(6)

Ref# ALGFOIA2016-025

Recipient Information:

To: FOIA Officer (IRS)

Fax#: 18778079215

Subject:

FAX COVER SHEET

Sender Information:

From: (b)(6)

Pages: 9

Date: Oct 26, 2016

Comments:

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October 26, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Via fax to: 877.807.9215

Re: Freedom of Information Act (FOIA) Request

Dear FOIA Officer:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552 et seq., I request on behalf of Americans for Limited Government Foundation (ALGF) copies of the federal records described below.

Please provide the following records:

Copies of all records relating to daily schedules including attendees at meetings held by and attended by John A. Koskinen, IRS Commissioner, for Fiscal Years 2015 and 2016.

Procedure Regarding Records Exempt from Disclosure

The IRS should be reminded of the policy in favor of disclosure mandated by President Barack Obama on January 26, 2009. President Obama instructed the executive departments and agencies to operate with a presumption towards disclosure. On this point the President stated as follows:

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sun-light is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the

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citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

Freedom of Information Act, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (January 26, 2009.)

These instructions from the President were followed up by further instructions from Attorney General Eric Holder on March 19, 2009. The Attorney General stated as follows:

First, an agency should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.

Second, whenever an agency determines that it cannot make full disclosure of a requested record, it must consider whether it can make partial disclosure. Agencies should always be mindful that the FOIA requires them to take reasonable steps to segregate and release nonexempt information. Even if some parts of a record must be withheld, other parts either may not be covered by a statutory exemption, or may be covered only in a technical sense unrelated to the actual impact of disclosure.

The Freedom of Information Act (FOIA), Attorney General Memorandum for Heads of Executive Departments and Agencies, March 19, 2009.

Based on this policy I anticipate that no records will be withheld. In the event that records are withheld I request to be provided with the following information:

1. Reason each record is not being produced;
2. Type of record withheld;
3. Subject matter of record withheld; and

4. Date, author, and addressee, if applicable of the record.

Request for Fee Waiver

As an initial matter, it should be noted that, "Congress intended that the **public interest standard be liberally construed** and that fees not be used as an obstacle to disclosure of requested information." (*Emphasis added.*) *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175 (D.D.C. 1979). (*Internal citations omitted.*)

The records sought by ALGF in its FOIA request concern the operations or activities of the IRS because they relate solely to actions by governmental officials. The records received will be used to better the public's understanding of how the IRS' officers are conducting business on behalf of taxpayers. Also, disclosure of the information is not in the commercial interest of the requester. As such the public good that will occur in disclosing the information sought in and of itself weighs strongly in favor of a fee waiver.

I. Public Interest Standard

The FOIA at 5 U.S.C. § 552(a)(4)(A)(iii) provides the public interest standard that is to be used in determining whether a requestor has met the requirements for a fee waiver. This subsection provides for the fee waiver "if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." As the U.S. Court of Appeals for the District of Columbia Circuit analyzed, there are three criteria under the statute that the disclosure of the records must satisfy in order for the fee waiver to apply. *Cause of Action v. Federal Trade Commission*, No. 13-2015 U.S. App. LEXIS 14934 (D.C. Cir. 2015). That court stated the criteria as follows:

- (1.) shed light on "the operations or activities of the government";
- (2.) be "likely to contribute significantly to public understanding" of those operations or activities;
- (3.) and not be "primarily in the commercial interest of the requester."

As discussed below, the records sought by ALGF meet this standard.

A. Records Sought By ALGF Will Shed Light on the Operations or Activities of the IRS

Under this criterion, the bar is low and one need only look to the nature of the records requested and then determine whether these records concern the operations or activities

of the government. In the instance case, the records sought by ALGF relate solely to the IRS' officials' activities. No records sought relate to any purely private sector activity. As such, ALGF's FOIA request concerns the operations and activities of the government and disclosure of the records will shed light on these operations and activities.

B. Records Sought By the ALGF are Likely To Contribute Significantly to Public Understanding of the IRS' Operations Or Activities

The records sought by ALGF's FOIA request have not previously been released to the public domain. The calendar entries in question have not been made public. The request specifically excludes all records that have been released to the public. As such the public has little or no current understanding of them.

The key factor to determining whether disclosure of the records sought is likely to contribute to the public understanding of government operations or activities is whether these records are currently in the public domain. *Judicial Watch, Inc. v. Department of Justice*, 365 F.3d 1108 (D.C. Cir. 2004).¹ Therefore any disclosure of the records sought will increase the public's understanding of how the IRS is performing business on behalf of the taxpayer. Upon receipt of the requested records ALGF will perform extensive analysis of these records. We have an experienced research and legal staff who will carefully scrutinize any responsive records provided. After completing our analysis ALGF will publish its findings using the media described below.

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On the issue of whether the increase in public understanding will be significant, one court has observed, 'these two criteria [public understanding and significance are] hopelessly intertwined'." *National Resources Defense Council, Inc. v. United States Environmental Protection Agency*, 581 F.Supp.2d 491, 8 (S.D.N.Y. 2008, quoting *Project on Military Procurement v. Dep't of Navy*, 710 F.Supp. 362, 5 n.8 (D.D.C. 1989).

As noted above, the requested records have not been reported in the public domain. ALGF has an experienced research and legal staff who will carefully scrutinize any responsive records provided. ALGF will perform analysis of the information found in these records to better understand how the IRS is performing business on behalf of the taxpayer. Since the public has little, if any, present understanding or knowledge of the records sought, any further information published via the methods described above will constitute a significant increase in the public understanding of these issues when compared with the level of public understanding currently existing.

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Page 6

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II. **ALGF Is a Representative of the News Media, and as such, ALGF's Request for a Fee Waiver Should be Granted**

Based on the previous arguments, the nature of ALGF's work, and the description given in the FOIA at 5 U.S.C. § 552(a)(4)(A)(ii)(II), ALGF is a "representative of the news media."

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October 26, 2016

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I request that responsive records be provided in electronic form and emailed to me at (b)(6). If the files are too large to email, I request that they be provided

IRS FOIA

Page 8

October 26, 2016

on either unencrypted CDs or DVDs and mailed to me at the following address:

Americans for Limited Government
10332 Main Street
No. 326
Fairfax, VA 22030

If you have any questions regarding this FOIA request please contact me at

(b)(6)

Thank you in advance for your assistance.

Sincerely,

(b)(6)

Ref# ALGFOIA2016-023

Recipient Information:

To: FOIA Officer (IRS)

Fax#: 18778079215

Subject:

FAX COVER SHEET

Sender Information:

From: (b)(6)

Pages: 9

Date: Oct 26, 2016

Comments:

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October 26, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Via fax to: 877.807.9215

Re: Freedom of Information Act (FOIA) Request

Dear FOIA Officer:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552 et seq., I request on behalf of Americans for Limited Government Foundation (ALGF) copies of the federal records described below.

Please provide the following records:

Copies of all records relating to daily schedules including attendees at meetings held by and attended by William J. Wilkens, JR., IRS Chief Counsel, for Fiscal Years 2015 and 2016.

Procedure Regarding Records Exempt from Disclosure

The IRS should be reminded of the policy in favor of disclosure mandated by President Barack Obama on January 26, 2009. President Obama instructed the executive departments and agencies to operate with a presumption towards disclosure. On this point the President stated as follows:

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sun-light is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the

citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

Freedom of Information Act, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (January 26, 2009.)

These instructions from the President were followed up by further instructions from Attorney General Eric Holder on March 19, 2009. The Attorney General stated as follows:

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1. Reason each record is not being produced;
2. Type of record withheld;
3. Subject matter of record withheld; and

4. Date, author, and addressee, if applicable of the record.

Request for Fee Waiver

As an initial matter, it should be noted that, "Congress intended that the **public interest standard be liberally construed** and that fees not be used as an obstacle to disclosure of requested information." (*Emphasis added.*) *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175 (D.D.C. 1979). (*Internal citations omitted.*)

The records sought by ALGF in its FOIA request concern the operations or activities of the IRS because they relate solely to actions by governmental officials. The records received will be used to better the public's understanding of how the IRS' officers are conducting business on behalf of taxpayers. Also, disclosure of the information is not in the commercial interest of the requester. As such the public good that will occur in disclosing the information sought in and of itself weighs strongly in favor of a fee waiver.

I. Public Interest Standard

The FOIA at 5 U.S.C. § 552(a)(4)(A)(iii) provides the public interest standard that is to be used in determining whether a requestor has met the requirements for a fee waiver. This subsection provides for the fee waiver "if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." As the U.S. Court of Appeals for the District of Columbia Circuit analyzed, there are three criteria under the statute that the disclosure of the records must satisfy in order for the fee waiver to apply. *Cause of Action v. Federal Trade Commission*, No. 13-2015 U.S. App. LEXIS 14934 (D.C. Cir. 2015). That court stated the criteria as follows:

- (1.) shed light on "the operations or activities of the government";
- (2.) be "likely to contribute significantly to public understanding" of those operations or activities;
- (3.) and not be "primarily in the commercial interest of the requester."

As discussed below, the records sought by ALGF meet this standard.

A. Records Sought By ALGF Will Shed Light on the Operations or Activities of the IRS

Under this criterion, the bar is low and one need only look to the nature of the records requested and then determine whether these records concern the operations or activities

of the government. In the instance case, the records sought by ALGF relate solely to the IRS' officials' activities. No records sought relate to any purely private sector activity. As such, ALGF's FOIA request concerns the operations and activities of the government and disclosure of the records will shed light on these operations and activities.

B. Records Sought By the ALGF are Likely To Contribute Significantly to Public Understanding of the IRS' Operations Or Activities

The records sought by ALGF's FOIA request have not previously been released to the public domain. The calendar entries in question have not been made public. The request specifically excludes all records that have been released to the public. As such the public has little or no current understanding of them.

The key factor to determining whether disclosure of the records sought is likely to contribute to the public understanding of government operations or activities is whether these records are currently in the public domain. *Judicial Watch, Inc. v. Department of Justice*, 365 F.3d 1108 (D.C. Cir. 2004).¹ Therefore any disclosure of the records sought will increase the public's understanding of how the IRS is performing business on behalf of the taxpayer. Upon receipt of the requested records ALGF will perform extensive analysis of these records. We have an experienced research and legal staff who will carefully scrutinize any responsive records provided. After completing our analysis ALGF will publish its findings using the media described below.

ALGF regularly publishes information on the activities, structure, and operations of the federal government. This information is distributed to a large number of diverse individuals across the entire nation. The records sought are of the type which ALGF regularly provides to the public through its publications, email and social media distributions, and news website, netrightdaily.com. By way of example, on a typical day our materials are published to over 100,000 individuals. Many of these 100,000 individuals and their respective entities republish our materials which we provide free of charge and without copyright restriction, allowing for wide dispersal of these materials. Additionally, ALGF's staff are frequent guests on national media outlets speaking to hundreds of thousands of individuals at a time regarding the activities of the federal government. As such, even though not required in order to obtain a fee waiver, ALGF publishes its editorial content to a broad audience.² The records received from the IRS will be made part of unique editorial content, as further discussed below,

¹ As an aside, if the records sought were in the public domain then the present FOIA request would be unnecessary and would not have been filed as ALGF would simply use a public domain source to review the records which it seeks.

² As the D.C. Circuit has held, "The statute requires only that the disclosure be likely to contribute significantly to 'public' understanding." *Cause of Action, supra*, at 16. "To the contrary, we have held that 'proof' of the ability to disseminate the released information to a broad cross-section of the public is not required." *Id.*, quoting *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004). Regardless, ALGF does regularly publish to a wide audience.

and disseminated through these distribution channels. As such, the disclosure of the requested information will contribute to the public understanding of the operations and activities of the IRS.

On the issue of whether the increase in public understanding will be significant, one court has observed, 'these two criteria [public understanding and significance are] hopelessly intertwined'." *National Resources Defense Council, Inc. v. United States Environmental Protection Agency*, 581 F.Supp.2d 491, 8 (S.D.N.Y. 2008, quoting *Project on Military Procurement v. Dep't of Navy*, 710 F.Supp. 362, 5 n.8 (D.D.C. 1989).

As noted above, the requested records have not been reported in the public domain. ALGF has an experienced research and legal staff who will carefully scrutinize any responsive records provided. ALGF will perform analysis of the information found in these records to better understand how the IRS is performing business on behalf of the taxpayer. Since the public has little, if any, present understanding or knowledge of the records sought, any further information published via the methods described above will constitute a significant increase in the public understanding of these issues when compared with the level of public understanding currently existing.

C. Disclosure of the Information Requested Is Not Primarily In the Commercial Interest of ALGF

The two factors here consider whether the requester has a commercial interest in the requested information and if so whether the magnitude of the commercial interest, if any, is sufficiently small in comparison to the public interest in disclosure. As discussed below, ALGF does not have a commercial interest in the disclosure of the records, and as such should be granted a fee waiver.

i. ALGF Does Not Have A Commercial Interest In The Disclosure Of The Requested Documents

The central focus of the analysis in determining whether the fee waiver is in the public interest is whether the public rather than the requestor is the primary beneficiary of the release of the information. "The statute indicates that the issue to be considered by the agency is whether furnishing the information will primarily benefit the public at large or whether any benefit will inure primarily to the specific individual requesting the documents." *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175, 1177 (D.D.C. 1979). In the instant case, the records sought will be used to further the public's understanding of the operations and activities of the IRS as described above. We are a nonprofit organization, offering free expert analysis on a variety of policy issues, and welcome republication of our materials in order to get the information to as wide an audience as possible. The records sought will be disseminated widely to parties interested in the

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workings of the government and as such will not inure primarily to the benefit of the requestor. Further, the records sought have no market value. While certain types of records, such as technical data that is not easy to obtain, may have some market value, that is not the case with the records ALGF requested.

Therefore, we have no commercial interest in the disclosure of the records.

ii. **Any Identified Commercial Interest is Sufficiently Small In Comparison With the Public's Interest In Disclosure**

Even if ALGF should be found to have a commercial interest in the requested records, its interest would be minimal in comparison to the magnitude of the public's interest in knowing and understanding the IRS' operations, as discussed above.

II. **ALGF Is a Representative of the News Media, and as such, ALGF's Request for a Fee Waiver Should be Granted**

Based on the previous arguments, the nature of ALGF's work, and the description given in the FOIA at 5 U.S.C. § 552(a)(4)(A)(ii)(II), ALGF is a "representative of the news media."

The definition of the phrase "representative of the news media" was described by Sen. Leahy, a sponsor of the bill that put this language in the U.S. Code as, "any person or organization which regularly publishes or disseminated information to the public ... should qualify for waivers as a 'representative of the news media'." *National Security Archive v. U.S. Department of Defense*, 880 F.2d 1381, 6 (D.C. Cir. 1989), quoting 132 Cong. Rec. S14298 (daily ed. September 30, 1986) (statement of Sen. Leahy). As further stated by the D.C. Circuit,

A representative of the news media is, in essence, a person or entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into distinct work, and distributes that work to an audience.

National Security Archive v. U.S. Department of Defense, 880 F.2d 1381, 7 (D.C. Cir. 1989).

It was this definition from the D.C. Circuit that was codified by Congress when it amended the FOIA in 2007.

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There are three elements to being a representative of the news media: (1.) gathering information; (2.) using editorial skills to create distinct work; (3.) and distribution of that distinct work to an audience. As demonstrated below, ALGF clearly meets all three elements.

First, ALGF uses its FOIA program and other resources to gather information. We have filed hundreds of requests with every federal executive department, numerous independent agencies, and as well as numerous state and local agencies. These FOIA requests have resulted in ALGF gathering tens-of-thousands of pages of responsive records. Additionally ALGF has a full time research staff that actively gathers information using methods other than the FOIA process. As such, ALGF meets the "gathers" element.

Second, ALGF uses its editorial skill to take the raw material received from its FOIA and other research efforts and turn it into unique editorial content. We create several pieces of unique editorial content every business day. The unique editorial pieces created by ALGF concern a wide variety of issues and are created to inform the public on these issues. As such, ALGF meets the "uses editorial skills to create distinct work" element.

Third, as described in detail above, ALGF regularly publishes these unique editorial pieces on the activities, structure, and operations of the federal government.

The fact that ALGF utilizes electronic means as the primary vehicle for distribution of our unique editorial content does not change the analysis. *See, Electronic Privacy Information Center v. Department of Defense*, 241 F.Supp.2d 5, 14 (D.D.C. 2003), "The fact that EPIC's newsletter is disseminated via the Internet to subscribers' e-mail addresses does not change the analysis."

The records sought from the IRS will be reviewed, analyzed, made part of unique editorial content, and published through the distribution channels described above. As such, ALGF meets the "publishes" element.

Therefore, the ALGF's request for a fee waiver should be granted. In the event that a fee waiver is not granted, please inform me before taking any action that would result in the incurrence of fees by ALGF.

Conclusion

I request that responsive records be provided in electronic form and emailed to me at (b)(6). If the files are too large to email, I request that they be provided

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on either unencrypted CDs or DVDs and mailed to me at the following address:

Americans for Limited Government
10332 Main Street
No. 326
Fairfax, VA 22030

If you have any questions regarding this FOIA request please contact me at

(b)(6)

Thank you in advance for your assistance.

Sincerely,

(b)(6)

Ref# ALGFOIA2016-024

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails sent to and from the Congressional Relations / Legislative Relations liaison officer of your agency, which contain the word, "WIKILEAKS." You can include only records accessible with an electronic search, from the dates of January 1, 2015 to the date of processing this request.

To the best of my knowledge, your current liaison officer in this office, would be:

Leonard Oursler National Director for Legislative Affairs
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW, Room 3241
Washington, DC 20224
Tel: (202) 317-6985
Fax: (202) 317-4250
Email: leonard.t.oursler@irs.gov

I ask that if my information is incorrect, you include the current person who holds this position.

I please ask that you include all emails sent to and from this officer, which contain the above keyword.

In addition, I please ask that the response to this request be expedited and all fees be waived. Being an election year, public interest in the topic of our Presidential candidates is at an all time high. And the revelations behind Wikileaks and their data dumps, have been very influential during this election season. I believe that this information, coupled with my unique situation of being able to disseminate the responsive records to the public, for free, would justify this request being expedited, and all fees being waived.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

FOIA REQUEST

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails sent to and from the Congressional Relations / Legislative Relations liaison officer of your agency, which contain the word, "TRUMP." You can include only records accessible with an electronic search, from the dates of January 1, 2015 to the date of processing this request.

To the best of my knowledge, your current liaison officer in this office, would be:

Leonard Oursler National Director for Legislative Affairs
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW, Room 3241
Washington, DC 20224
Tel: (202) 317-6985
Fax: (202) 317-4250
Email: leonard.t.oursler@irs.gov

I ask that if my information is incorrect, you include the current person who holds this position.

I please ask that you include all emails sent to and from this officer, which contain the above keyword.

In addition, I please ask that the response to this request be expedited and all fees be waived. Being an election year, public interest in the topic of our Presidential candidates is at an all time high. I believe that this information, coupled with my unique situation of being able to disseminate the responsive records to the public, for free, would justify this request being expedited, and all fees being waived.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

FAX COVER SHEET**Recipient Information:**

To: FOIA Officer (IRS)
Fax#: 18778079215
Subject:

Sender Information:

From: (b)(6)
Pages: 10
Date: Oct 28, 2016

Comments:

Please see the attached FOIA request.

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AMERICANS FOR LIMITED GOVERNMENT FOUNDATION

10332 MAIN STREET · NO. 326 · FAIRFAX, VA 22030 · PHONE: 703.383.0880 · FAX: 703.383.5288 · WWW.GETLIBERTY.ORG

October 28, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Via fax to: 877.807.9215

Re: Freedom of Information Act (FOIA) Request

Dear FOIA Officer:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552 et seq., I request on behalf of Americans for Limited Government Foundation (ALGF) copies of the federal records described below. Please provide the following records:

All requests for approval of other than coach-class accommodations (premium travel), that were filed by IRS personnel in Fiscal Year 2015.

Procedure Regarding Records Exempt from Disclosure

Given the nature of the records requested I anticipate that the vast majority of any responsive records will be of the type required to be released under FOIA. However, in the event that records exist that FOIA does not require to be released I request that they be released regardless unless the failure to release such records can be justified based upon sound reasoning related to one of the statutory exemptions or exceptions in FOIA and there is a patently manifest danger of significant harm that would occur from release of such records, *e.g.*, danger to health or safety of an individual.

Further, the IRS should be reminded of the policy in favor of disclosure mandated by President Barack Obama on January 26, 2009. President Obama instructed the executive departments and agencies to operate with a presumption towards disclosure. On this

point the President stated as follows:

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sun-light is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

Freedom of Information Act, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (January 26, 2009.)

These instructions from the President were followed up by further instructions from Attorney General Eric Holder on March 19, 2009. The Attorney General stated as follows:

First, an agency should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.

Second, whenever an agency determines that it cannot make full disclosure of a requested record, it must consider whether it can make partial disclosure. Agencies should always be mindful that the FOIA requires them to take reasonable steps to segregate and release nonexempt information. Even if some parts of a record must be withheld, other parts either may not be covered by a statutory exemption, or may be covered only in a technical sense unrelated to the actual impact of disclosure.

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The Freedom of Information Act (FOIA), Attorney General Memorandum for Heads of Executive Departments and Agencies, March 19, 2009.

Based on this policy I believe that there will be no records sought that the IRS will withhold. However, in the event that records are withheld I request to be provided with the following information:

1. Reason each record is not being produced;
2. Type of record withheld;
3. Subject matter of record withheld; and
4. Date, author, and addressee, if applicable of the record.

Further, I request that the above information be indexed by individual record and comply with *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), by providing information sufficient for a reasonable person to be able to ascertain whether the record sought is actually exempt from disclosure.

Request for Fee Waiver

As an initial matter, it should be noted that, "Congress intended that the **public interest standard be liberally construed** and that fees not be used as an obstacle to disclosure of requested information." (*Emphasis added.*) *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175 (D.D.C. 1979). (*Internal citations omitted.*)

The information sought by ALGF in its FOIA request concerns the operations or activities of the IRS because they relate solely to actions by governmental officials. The records will be used to better the public's understanding of how the IRS is administering its travel program and whether it is abiding requirements of the Federal Travel Regulations in how it approves requests for premium travel. Also, disclosure of the information is not in the commercial interest of the requester. As such the public good that will occur in disclosing the information sought in and of itself weighs strongly in favor of a fee waiver.

I. Public Interest Standard

The FOIA at 5 U.S.C. § 552(a)(4)(A)(iii) provides the public interest standard that is to be used in determining whether a requestor has met the requirements for a fee waiver. This subsection provides for the fee waiver "if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." As the U.S. Court of Appeals for the District of Columbia Circuit analyzed, there are three criteria under the statute that the disclosure of the records must satisfy in order for the fee waiver to apply. *Cause of Action v. Federal Trade*

Commission, No. 13-2015 U.S. App. LEXIS 14934 (D.C. Cir. 2015). That court stated the criteria as follows:

- (1) shed light on “the operations or activities of the government”;
- (2) be “likely to contribute significantly to public understanding” of those operations or activities; and
- (3) not be “primarily in the commercial interest of the requester.”¹

As discussed below, the records sought by ALGF meet this standard.

A. Records Sought By ALGF Will Shed Light on the Operations or Activities of the IRS

Under this criterion, the bar is low and one need only look to the nature of the records requested and then determine whether these records concern the operations or activities of the government. In the instance case, the records sought by ALGF relate solely to the IRS’ functions as an agency of the United States in how it is administering its travel program and whether it is abiding by the requirements of the Federal Travel Regulations in how it approves premium travel. No records sought relate to any purely private sector activity. As such, ALGF’s FOIA request concerns the operations and activities of the government and disclosure of the records will shed light on these operations and activities.

B. Records Sought By the ALGF are Likely To Contribute Significantly to Public Understanding of the IRS’ Operations Or Activities

The records sought by ALGF’s FOIA request have not previously been released to the public domain. The request specifically excludes all records that have been released to the public. As such the public has little or no current understanding of them.

The key factor to determining whether disclosure of the records sought is likely to contribute to the public understanding of government operations or activities is whether these records are currently in the public domain. *Judicial Watch, Inc. v. Department of Justice*, 365 F.3d 1108 (D.C. Cir. 2004).² Therefore any disclosure of the records sought will increase the public’s understanding of how the IRS is administering its travel program as discussed above. Upon receipt of the requested records ALGF will perform extensive analysis of these records. We have an experienced research and legal staff who will carefully scrutinize any responsive records provided. After completing our analysis ALGF will publish its findings using the media described below.

¹ *Id.*, at 14-15.

² As an aside, if the records sought were in the public domain then the present FOIA request would be unnecessary and would not have been filed as ALGF would simply use a public domain source to review the records which it seeks.

ALGF regularly publishes information on the activities, structure, and operations of the federal government. This information is distributed to a large number of diverse individuals across the entire nation. The records sought are of the type which ALGF regularly provides to the public through its publications, email and social media distributions, and news website, netrightdaily.com. By way of example, on a typical day our materials are published to over 100,000 individuals. Many of these 100,000 individuals and their respective entities republish our materials which we provide free of charge and without copyright restriction, allowing for wide dispersal of these materials. Additionally, ALGF's staff are frequent guests on national media outlets speaking to hundreds of thousands of individuals at a time regarding the activities of the federal government. As such, even though not required in order to obtain a fee waiver, ALGF publishes its editorial content to a broad audience.³ The records received from the IRS will be made part of unique editorial content, as further discussed below, and disseminated through these distribution channels. As such, the disclosure of the requested information will contribute to the public understanding of the operations and activities of the IRS.

On the issue of whether the increase in public understanding will be significant, one court has observed, 'these two criteria [public understanding and significance are] hopelessly intertwined'." *National Resources Defense Council, Inc. v. United States Environmental Protection Agency*, 581 F.Supp.2d 491, 8 (S.D.N.Y. 2008, quoting *Project on Military Procurement v. Dep't of Navy*, 710 F.Supp. 362, 5 n.8 (D.D.C. 1989).

As noted above, the requested records have not been reported in the public domain. ALGF has an experienced research and legal staff who will carefully scrutinize any responsive records provided. ALGF will perform analysis of the information found in these records to better understand how the IRS is administering its travel program and whether it is following the requirements of the Federal Travel Regulations as concern premium travel as discussed above. Since the public has little, if any, present understanding of these issues, any further information published via the methods described above will constitute a significant increase in the public understanding of these issues when compared with the level of public understanding currently existing.

³ As the D.C. Circuit has held, "The statute requires only that the disclosure be likely to contribute significantly to 'public' understanding." *Cause of Action, supra*, at 16. "To the contrary, we have held that 'proof' of the ability to disseminate the released information to a broad cross-section of the public is not required." *Id.*, quoting *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004). Regardless, ALGF does regularly publish to a wide audience.

C. Disclosure of the Information Requested Is Not Primarily In the Commercial Interest of ALGF

The two factors here consider whether the requester has a commercial interest in the requested information and if so whether the magnitude of the commercial interest, if any, is sufficiently small in comparison to the public interest in disclosure. As discussed below, ALGF does not have a commercial interest in the disclosure of the records, and as such should be granted a fee waiver.

i. ALGF Does Not Have A Commercial Interest In The Disclosure Of The Requested Documents

The central focus of the analysis in determining whether the fee waiver is in the public interest is whether the public rather than the requestor is the primary beneficiary of the release of the information. "The statute indicates that the issue to be considered by the agency is whether furnishing the information will primarily benefit the public at large or whether any benefit will inure primarily to the specific individual requesting the documents." *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175, 1177 (D.D.C. 1979). In the instant case, the records sought will be used to further the public's understanding of the operations and activities of the IRS as described above. We are a nonprofit organization, offering free expert analysis on a variety of policy issues, and welcome republication of our materials in order to get the information to as wide an audience as possible. The records sought will be disseminated widely to parties interested in the workings of the government and as such will not inure primarily to the benefit of the requestor. Further, the records sought have no market value. While certain types of records, such as technical data that is not easy to obtain, may have some market value, that is not the case with the records ALGF requested.

Therefore, we have no commercial interest in the disclosure of the records.

ii. Any Identified Commercial Interest is Small In Comparison With the Public's Interest In Disclosure

Even if ALGF should be found to have a commercial interest in the requested records, its interest would be minimal in comparison to the magnitude of the public's interest knowing how the IRS is administering its travel program, how much money it is spending on premium travel and whether it is abiding by the requirements of the Federal Travel Regulations as discussed above.

II. ALGF Is a Representative of the News Media, and as such, ALGF's Request for a Fee Waiver Should be Granted

Based on the previous arguments, the nature of ALGF's work, and the description given in the FOIA at 5 U.S.C. § 552(a)(4)(A)(ii)(II), ALGF is a "representative of the news media."

The definition of the phrase "representative of the news media" was described by Sen. Leahy, a sponsor of the bill that put this language in the U.S. Code as, "any person or organization which regularly publishes or disseminated information to the public ... should qualify for waivers as a 'representative of the news media'." *National Security Archive v. U.S. Department of Defense*, 880 F.2d 1381, 6 (D.C. Cir. 1989), quoting 132 Cong. Rec. S14298 (daily ed. September 30, 1986) (statement of Sen. Leahy). As further stated by the D.C. Circuit,

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National Security Archive v. U.S. Department of Defense, 880 F.2d 1381, 7 (D.C. Cir. 1989).

It was this definition from the D.C. Circuit that was codified by Congress when it amended the FOIA in 2007.

There are three elements to being a representative of the news media: (1) gathering information; (2) using editorial skills to create distinct work; (3) and distribution of that distinct work to an audience. As demonstrated below, ALGF clearly meets all three elements.

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Page 8

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on these issues. As such, ALGF meets the "uses editorial skills to create distinct work" element.

Third, as described in detail above, ALGF regularly publishes these unique editorial pieces on the activities, structure, and operations of the federal government.

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The records sought from the IRS will be reviewed, analyzed, made part of unique editorial content, and published through the distribution channels described above. As such, ALGF meets the "publishes" element.

Therefore, the ALGF's request for a fee waiver should be granted. In the event that a fee waiver is not granted, please inform me before taking any action that would result in the incurrence of fees by ALGF.

Conclusion

Pursuant to 5 U.S.C. § 552(a)(6)(A)(i) please provide the requested documents within 20 days. If for some reason all of the requested documents cannot be provided within 20 days I request that documents that are available within the 20 day time period be provided first and that when the remaining documents subsequently become available that they be provided at that time.

If reasonably possible I request that responsive records be provided in electronic form and emailed to me at (b)(6). If the files are too large to email, I request that they be provided on either unencrypted CDs or DVDs and mailed to me at the following address:

Americans for Limited Government
10332 Main Street
No. 326
Fairfax, VA 22030

If you have any questions regarding this FOIA request please contact me at

(b)(6)

IRS FOIA

Page 9

October 28, 2016

Thank you in advance for your assistance.

Sincerely,

(b)(6)



Ref# ALGFOIA2016-027

INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover SheetDate: November 01, 2016**To:** CPU

Address/Organization: _____

Fax Number: (877) 807-9215 Office Number: _____**From:** (b)(6)Address/Organization: Internal Revenue ServiceFax Number: _____ Office Number: (b)(6)Number of pages: Including cover page**Subject:** TLS request

Please create a case in AFOIA for the attached request. Thanks.

(b)(6)

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

10/17/2016

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Other Phone Number	N/A
Fax Number	N/A
Street Address Line1	8675 W Olympic Blvd
Street Address Line2	N/A
City	Los Angeles
State	CA
Zip	90035
Country	N/A
Email Address	N/A
Delivery Method	Electronic Copy
Bureau	Departmental Offices (Headquarters)
Description	I request all documents involving the US Department of the Treasury's interaction with producers of the recently release film The Accountant, starring Ben Affleck.
Fee Category	Media/Press
Request Type	FOIA
Request Fee Waiver	1
Request Expedited Processing	0
Will Pay Up To	0.00
Enter Electronic Signature Code	(b)(6)
Full Name	N/A
Created Date	10/17/2016 12:13:36 AM
UserRefCode	(b)(6)
Processed Status	New
Expedited Processing Justification	N/A
Expedited Request Date	N/A
Fee Waiver Justification	In order to help you determine my status for the purpose of assessing fees, you should know that I am a representative of the news media with Gizmodo (recently acquired by Univision) and this request is made as part of news gathering and not for commercial use. I am willing to pay up to \$25. I request that fees be waived. If potential fees exceed \$25 please inform me first.
Fee Waiver Request Date	2016-10-16 08:13:35

Created at: 10/16/2016 8:15 PM by SpAdmin
 Last modified at: 10/16/2016 8:15 PM by SpAdmin

Close

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

October 31, 2016

Re: 2016-10-094

(b)(6)

Gizmodo
8675 W. Olympic Blvd.
Los Angeles, CA 90035

Dear Mr. (b)(6):

This letter acknowledges the receipt of your Freedom of Information Act (FOIA) request to the Department of the Treasury, dated October 17, 2016. You have requested documents "involving the US Department of the Treasury's interaction with producers of the recently release film The Accountant, starring Ben Affleck."

Upon review of your request, I have determined that the records you are requesting, should they exist, would be maintained by the Internal Revenue Service (IRS). Accordingly, I have referred your request to the IRS. They will reply to you directly.

Further inquiries concerning this request should be directed to the IRS at the address below:

Internal Revenue Service
IRS FOIA Request
HQ FOIA
Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006

Sincerely,

(b)(6)

FOIA Case Manager, FOIA and Transparency

(b)(6)

From: (b)(6)
Sent: Monday, October 31, 2016 5:35 AM
To: (b)(6)
Subject: FW: FOIA request assistance (2016-10-094)

Importance: High

(b)(6)

Since we aren't sure about this one, let's take it, have it assigned to a TLS. The TLS can send a search memo to media relations.

Thanks!!!

(b)(6)

From: (b)(6)
Sent: Sunday, October 30, 2016 8:39 AM
To: (b)(6)
Subject: RE: FOIA request assistance (2016-10-094)
Importance: High

Good morning!

Please see my email below. I haven't seen a response from you yet and wanted to check one last time before referring this request to the IRS. Thanks!

Sincerely,

(b)(6)

From: (b)(6)
Sent: Monday, October 24, 2016 2:02 PM

To: (b)(6)

Subject: FOIA request assistance (2016-10-094)

Importance: High

Good afternoon!

We received a FOIA request for the following: *"I request all documents involving the US Department of the Treasury's interaction with producers of the recently release film The Accountant, starring Ben Affleck."*

I did a Google search on the movie and it mentions "Treasury's Crime Enforcement Division" – and when I Googled that phrase, FinCEN and IRS both came up.

Before assigning it to either/both of your Bureaus I thought I'd ask to see if either of your Bureaus would handle this request.

Thanks!

(b)(6)



(b)(6)

(b)(6)

October 28, 2016

INTERNAL REVENUE SERVICE
Data Service

Via FedEx

NOV 01 2016

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Centralized Processing Unit
Atlanta, GA

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: The term Nonfilers as used in this FOIA request is defined as taxpayers who have requested an extension of time to file a tax return but who do not file a tax return by the extended due date.

- 1.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or internal memorandums reflecting whether or not the IRS implemented measures to effectively identify and address delinquent individual taxpayers with expired extensions of time to file a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 and then subsequently filed a tax return.

- 5.) Copies of any data, reports or internal memorandums reflecting the number of high-income nonfilers with expired extensions who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 6.) Copies of any data, reports or internal memorandums reflecting the number of high-income nonfilers with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 7.) Copies of any data, reports or internal memorandums reflecting the number of high-income nonfilers with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 and then subsequently filed a tax return.
- 8.) Copies of any data, reports or lists of nonfiler initiatives implemented by the IRS to increase taxpayer compliance for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 9.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers who are IRS employees with expired extensions and who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 10.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers who are IRS employees with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 11.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers who are IRS employees with expired extensions that have been notified of their delinquency by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 and then subsequently filed a tax return.
- 12.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 and who have not been notified by the IRS of their delinquency.
- 13.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 and who have been notified by the IRS of their delinquency.
- 14.) Copies of any data, reports or internal memorandums reflecting the amount of money collected by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015 and 2016 from nonfilers with expired extensions who did not file a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 after they had received a delinquency notice from the IRS.
- 15.) Copies of any data, reports or internal memorandums reflecting the amount of money collected by the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015 and 2016 from high-income nonfilers with expired extensions who did not file a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 after they had received a delinquency notice from the IRS.

16.) Copies of any data, reports or internal memorandums reflecting the number of nonfilers with expired extensions who still did not file a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 after they had received a delinquency notice from the IRS.

17.) Copies of any data, reports or internal memorandums reflecting the number of high-income nonfilers with expired extensions who still did not file a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016 after they had received a delinquency notice from the IRS.

18.) Copies of any data, reports or internal memorandums reflecting the estimated amount of money owed to the IRS for the years 2010, 2011, 2012, 2013, 2014, 2015 and 2016 by nonfilers and high-income nonfilers with expired extensions who have not filed a tax return for the years 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

19.) Copies of any data, reports or internal memorandums reflecting how the IRS arrived at the number of taxpayers who file no tax returns for the years 2010, 2011, 2012, 2013, 2014, 2015 and 2016.

20.) Copies of any data, reports or internal memorandums reflecting how the IRS arrived at the number of taxpayers who underreport income for the years 2010, 2011, 2012, 2013, 2014, 2015 and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See Internal Revenue Manual, 11.3.13.8.4 Expedited Response*, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste

which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 27, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. See, e.g., *Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to nonfilers with expired extensions and who have not filed a tax return. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to nonfilers with expired extensions and who have not filed a tax return.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to nonfilers with expired extensions and who have not filed a tax return.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed October 27, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to nonfilers with expired extensions and who have not filed a tax return.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)



(b)(6)



Enclosure

(b)(6)



4 15:00 A 1687 10.31

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3 To INTERNAL REVENUE
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FOIA REQUESTS - CPU

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GA 30341

0122475171

Figure 1

(A) Schematic diagram of the experimental setup. A laser beam is directed at a sample, which is mounted on a stage. The scattered light is collected by a lens and detected by a photodetector.

(B) Plot of the intensity of the scattered light versus the scattering angle. The curve shows a peak at approximately 90 degrees.

(C) Plot of the intensity of the scattered light versus the wavelength. The curve shows a broad peak centered around 600 nm.

(D) Plot of the intensity of the scattered light versus the concentration of the sample. The curve shows a linear increase in intensity with increasing concentration.

(b)(6)

30341
GA-US
ATL

SE MGEA



FILED 152885 28OCT16 HMOA 539C3/F842/BEBA

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 Saturday Delivery NOT available.

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☐ **No Signature Required**
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☐ **Direct Signature**
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may sign for delivery.

☐ **Indirect Signature**
If no one is available at recipient's
address, someone at a neighboring
address may sign for delivery. For
residential deliveries only.

Does this shipment contain dangerous goods?

☐ No ☐ Yes
As per attached ☐ Shipper's Declaration ☐ Dry Ice
Dry Ice, I, UN 1845 _____ kg

☐ NO ☐ Shipping Declaration ☐ Not Required ☐ Cargo Aircraft Only

7 Payment Bill to: Obtain recip. Acct. No.

☐ Sender ☐ Resident ☐ Third Party ☒ Credit Card ☐ Cash/Ch

☐ I will be killed. ☐ I will be injured. ☐ I will be arrested. ☐ I will be imprisoned. ☐ I will be tortured. ☐ I will be executed. ☐ I will be killed and my body will be used for medical research. ☐ I will be killed and my body will be used for medical research and I will be tortured. ☐ I will be killed and my body will be used for medical research and I will be executed. ☐ I will be killed and my body will be used for medical research and I will be killed and my body will be used for medical research.

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Rev. Date 9/15 • Part 102.21(a)

Insert shipping document here.

(b)(6)

INTERNAL REVENUE SERVICE
DATA SERVICE

NOV 01 2016

Centralized Processing Unit
Atlanta, GA

October 22, 2016

Internal Revenue Service
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Dear Disclosure Manager:

This is a request under the Freedom of Information Act.

I request that a copy of the following documents be provided to me:

Federal liens against (b)(3), (b)(6) filed in July 2012 and September 2015. I am also requesting the releases, if they are available for (b)(3), (b)(6).

The liens should be filed under the following names and address:

(b)(3), (b)(6)

I do not wish to inspect the documents first.

In order to determine my status for the applicability of fees, you should know that I am a representative of the news media with KFOR – TV, and this request is made as part of the newsgathering and not for commercial use.

As proof of my identity, I am including a photocopy of my driver's license and my KFOR-TV business card. I hope this request will be handled promptly as it is a matter our news organization has determined the public should know as soon as possible.

Thank you for your consideration of this request.

(b)(6)

(b)(6)



(b)(6)



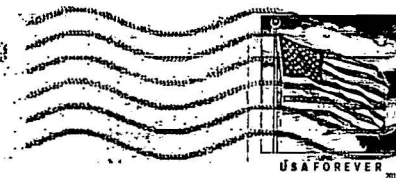
NewsChannel 4
KFOR.com

**KAUT
FREEDOM**
43
FREEDOM43TV.COM

444 E. Britton Road
Oklahoma City, OK 73114

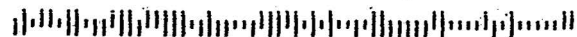
OKLAHOMA CITY OK 730

25 OCT 2015 PM 6 L



IRS FOIA Request
HQ FOIA
Stop 211
P.O. BOX 621506
Atlanta, GA 30362-3006

30362-300606



FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

FOIA REQUEST

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. § 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all weekly or monthly FOIA program internal status reports for your agency during calendar years 2015 and 2016. These could be either individual reports or part of another, more inclusive, internal administrative report. By the term internal status report, I mean any periodic (i.e., weekly or monthly) internal report (or email) on the activities and/or accomplishments of the FOIA Office to managers at your agency.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

YOU CAN FAX RESPONSES AND DOCUMENTS TO: 1-818-659-7688

To:
IRS FOIA Office
877 - 891 - 6035

From:

(b)(6)

Re:
FOIA request

Date:
Nov. 4, 2016

Nov. 4 2016

DEAR IRS FOIA OFFICE:

I'M RESENDING MY FOIA
REQUEST TO INCLUDE ~~BE~~ A
PAGE VERIFYING MY IDENTIFICATION.

THANK YOU,

(b)(6)

(b)(6)

Reporter/Columbia University
601 W. 112th St. Apt. 1AD
New York, NY 10025

(b)(6)

November 4, 2016

Dear Disclosure Manager:

This is a request under the Freedom of Information Act.

I request that a copy of the following documents be provided to me:

- All transcripts, audio recordings and/or video recordings of interviews that (b)(6) Special Agent with the Internal Revenue Service, Criminal Investigation Division, conducted with (b)(3), (b)(6)

Please note that (b)(6) conducted the interviews as part of a criminal complaint against (b)(3), (b)(6) in the Eastern District of New York federal court. (b)(6) repeatedly refers to the interviews in an affidavit filed as part of the case. The case number, should it be helpful in locating the documents I am requesting, is (b)(6), United States of America against (b)(3), (b)(6)

I do not wish to inspect the documents first. In order to determine my status for the applicability of fees, you should know that I am a member of the news media and student in the School of Journalism at Columbia University. This request is made as part of newsgathering and not for commercial use.

As proof of identity I am including a photocopy of my driver's license and my current identification for Columbia, as well as my current business card.

I request a waiver of all fees for this request. Disclosure of the requested information to me is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in my commercial interest.

I am willing to pay fees for this request up to a maximum of \$100. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request. Please do not hesitate to reach me at (b)(6) or via email, at (b)(6) should you have any questions.

(b)(6)

(b)(6)

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(b)(6)

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(b)(6)

A large rectangular area of the document is completely redacted with a solid black fill.

November 1, 2016

Rhonda O'Reilly
FOIA Contact
IRS FOIA request, Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

NOV 04 2016

Centralized Processing Unit
Atlanta, GA

To whom it may concern:

Pursuant to the provisions of the Freedom of Information Act, I hereby request a copy of the following records:

A copy of each weekly or monthly FOIA program internal status report for the Internal Revenue Service during calendar years 2015 and 2016.

These may be either separate reports or they may be a segment of another, more inclusive, internal administrative report.

By the term internal status report, I mean any periodic (i.e., weekly or monthly) internal report (or email) on the activities and/or accomplishments of the FOIA Office to managers at the IRS.

I prefer to receive the records in electronic format if practicable. Please release all segregable releasable records.

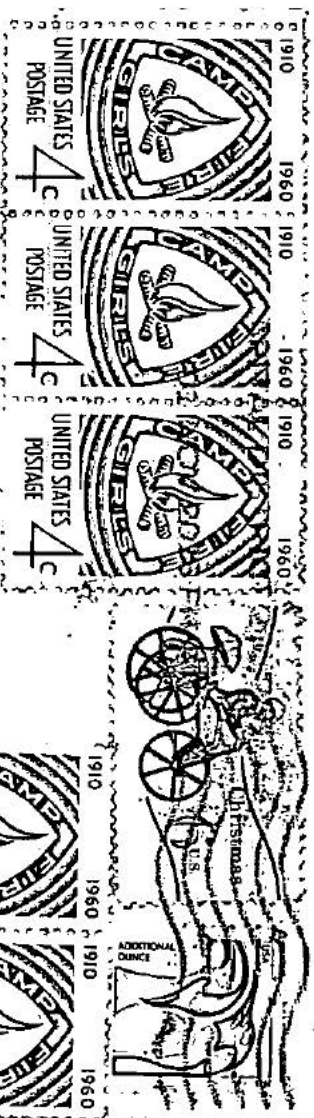
This is an individual noncommercial request. I agree to pay up to \$25 for applicable fees if necessary.

Sincerely,

(b)(6)



(b)(6)



Rhonda O'Reilly

FOIA Contact

IRS FOIA Request Sep 211

P.O. Box 621506

Atlanta, GA 30362-300605



A PROFESSIONAL CORPORATION
ONE LIBERTY PLACE 1650 MARKET STREET, SUITE 2800 PHILADELPHIA, PA 19103-4201
215.665.2000 1.800.523.2900 215.665.2013 FAX www.cozen.com

FACSIMILE

FROM:	(b)(6)	RECIPIENT:	Request
SENDER'S FAX:		RECIPIENT FAX:	077-007-9215
SENDER'S PHONE:			

DATE: November 04, 2016
SUBJECT: IRS FOIA Request
TOTAL PAGES 4

MESSAGE:

THIS E-MAIL/FAX IS BEING SENT ON BEHALF OF (b)(6) OF COZEN O'CONNOR.
PLEASE DIRECT ANY INQUIRIES AND/OR COMMENTS TO
(b)(6). THANK YOU.

IF YOU DO NOT RECEIVE ALL PAGES, PLEASE CALL THE SENDER or 1.800.523.2900 IMMEDIATELY.



November 4, 2016

VIA FACSIMILE

IRS FOIA Request
HQ FOIA
Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006

Re: **FREEDOM OF INFORMATION ACT REQUEST ("FOIA")**

Dear Sir or Madam:

This is a request made pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, et seq., as amended. This FOIA request specifically seeks the documentation and information identified in Attachment A relating to the Institute for Islamic and Arabic Sciences in America ("IIASA").

I agree to pay any applicable fee, to a limit of \$500.00, required for this information pursuant to the Freedom of Information Act. If you expect that the costs associated with responding to this request will exceed that limit, please contact me prior to processing this request.

Should you have any questions, please do not hesitate to contact me directly.

Regards,

(b)(6)

A large black rectangular redaction box covering the signature and name of the sender.

28562321\1

ATTACHMENT A

I am requesting any and all responsive documents and materials in the possession of the Internal Revenue Service ("IRS") referring or relating to the (b)(3), for the time period commencing August 1, 1988 and continuing through December 31, 2008.

- Terrorism Investigations – Any and all documents referring or relating to investigations or inquiries conducted by the IRS concerning: (i) (b)(3) support for, or connections to, any terrorist, criminal, radical, or extremist organizations, groups, individuals, or activities; and/or (ii) (b)(3) role in promoting or propagating extremist interpretations of Islam (Wahhabism) in the United States.
- Raid – Any and all documents referring or relating to the raid of (b)(3) on or about (b)(3). Responsive documents shall include but are not limited to: the search warrant and all documentation filed in support of the search warrant application, and copies of all documents seized during the (b)(3) raid.
- Interviews/Interrogations – Any and all documents referring or relating to interviews or interrogations of individuals employed by, and/or associated with, (b)(3). Responsive materials shall include, but are not limited to, transcripts, audio and/or video tapes, reports, memoranda, summaries, records and correspondence.
- Revocation of Diplomatic Visa – Any and all documents referring or relating to the U.S. government's decision to revoke diplomatic visas of individuals employed by, and/or associated with, (b)(3). Responsive documents shall include but are not limited to reports, memoranda, or lists identifying each individual who had their visa revoked by the U.S. government and/or were forced to leave the United States.
- Deportation – Any and all documents referring or relating to the U.S. government's decision to deport individuals employed by, and/or associated with, (b)(3) from the United States. Responsive documents shall include, but are not limited to, all documents relating to deportation hearings or proceedings, and any correspondence, memoranda, reports, or other materials relating to the individual's deportation.
- Communications with U.S. Government Departments and Agencies – Any and all documents referring or relating to (b)(3) which the IRS sent to, and/or received from, other U.S. government departments and agencies, including but not limited to: Department of State; Department of Justice; Immigration and Naturalization Service; Federal Bureau of Investigation; Central Intelligence Agency; Department of the Treasury; and Department of Homeland Security.

- Communications with Foreign Governments or International Bodies – Any and all documents referring or relating to (b)(3) which the IRS sent to, and/or received from, foreign governments or international bodies, including but not limited to: the Kingdom of Saudi Arabia.
- All other documents and materials in your possession, custody or control that refer or relate to (b)(3) .

LEGAL\28562335\1 00000.0000.000/117430.000

FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails to or from Commissioner John Koskinen, that contain the following keyword:

CLINTON

Although I have filed a similar request in the past, under FOIA Case F16313-0005, I would like to refile for the time frame after the responsive documents released and given to me then. So this would be approximately December 2015 to the date of processing this request.

I please ask that with the state of the current political climate, and public interest in the 2016 election, I would like to request this response be expedited. I also feel with my unique ability to disseminate the responsive records to a large audience on theblackvault.com, that the expedition is warranted.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]
[REDACTED]

FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

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To whom it may concern,

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I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

On July 20, 2016, H.R. 4904, the Megabyte Act was signed into law. The act requires agencies to maintain software license inventories and find ways to optimize software usage to save taxpayer dollars, lowering the chances of mummified, wasteful technology spending.

I respectfully request a copy of records, electronic or otherwise, of the most recent inventory of software licenses at your agency.

Thank you so much for your time, and I am very much looking forward to your response.

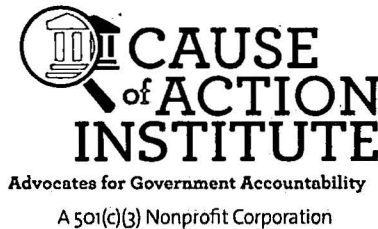
Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

FAX 1-818-659-7688



November 3, 2016

INTERNAL REVENUE SERVICE
DATA SERVICE

NOV 08 2016

Centralized Processing Unit
Atlanta, GA

Via Certified Mail

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Ryan Law,
Director, FOIA and Transparency
Treasury Departmental Offices FOIA
1500 Pennsylvania Ave, NW
Washington, DC 20220

Re: Freedom of Information Act Request

Dear Internal Revenue Service and Treasury FOIA Offices:

I write on behalf of Cause of Action Institute ("CoA Institute"), a nonprofit strategic oversight group committed to ensuring government decision-making is open, honest, and fair.¹ In carrying out its mission, CoA Institute uses various investigative and legal tools to educate the public about the importance of government transparency and accountability.

In furtherance of that mission, we are examining the Internal Revenue Service ("IRS") proposed rulemaking on Section 2704 of the Internal Revenue Code.² The IRS claims that its proposed new regulations are exempt from the Regulatory Flexibility Act ("RFA").³ If an agency believes that a proposed regulation is exempt from the RFA, it must certify as much to the Small Business Administration's ("SBA") Chief Counsel for Advocacy.⁴

¹ See CAUSE OF ACTION INST., *About*, www.causeofaction.org/about/.

² See Estate, Gift, and Generation-Skipping Transfer Taxes; Restrictions on Liquidation of an Interest, 81 Fed. Reg. 51,413 (Aug. 4, 2016) (to be codified at 26 C.F.R. pt. 25).

³ *Id.* at 51,418. The RFA is codified at Chapter 6 of Title 5 of the U.S. Code.

⁴ 5 U.S.C. § 605(b).

Pursuant to the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA"), CoA Institute requests access to the following records⁵ for the time period January 2015 to the present.⁶

1. The RFA certification and any supporting statement or other supporting material that the IRS sent to SBA Chief Counsel for Advocacy in relation to the proposed new Section 2704 rules.
2. All communications to and from the SBA Chief Counsel for Advocacy relating to the proposed new Section 2704 rules.
3. All records relating to the IRS process of determining and supporting the position that the proposed new Section 2704 rules will not cause a "significant economic impact" and that they will not affect a "substantial number of small entities."⁷
4. All records relating to the IRS process of determining and supporting the position that "any economic impact on entities affected by section 2704 . . . is derived from the operation of the statute, or its intended application, and not from the proposed regulations in this notice of proposed rulemaking," as stated in the notice of proposed rulemaking.⁸
5. All records reflecting which IRS official(s) gave final approval to issue the proposed new Section 2704 rules. This item includes any records revealing whether any Assistant Secretary within any component of the Department of the Treasury reviewed or approved the proposed new Section 2704 rules.
6. All communications between any IRS employee or official involved in this rulemaking and anyone with an email address containing "@who.eop.gov" or "@omb.eop.gov" relating to the proposed new Section 2704 rules.

Request for a Public Interest Fee Waiver

CoA Institute requests a waiver of any and all applicable fees. FOIA, and applicable regulations, provide that the agency shall furnish requested records without or at reduced charge if "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester."⁹ The IRS proposed rulemaking under

⁵ The term "record" means the entirety of the record any portion of which contains responsive information. See *Am. Immigration Lawyers Ass'n v. Exec. Office for Immigration Review*, 830 F.3d 667, 677-78 (D.C. Cir. 2016) (admonishing agency for withholding information as "non-responsive" because "nothing in the statute suggests that the agency may parse a responsive record to redact specific information within it even if none of the statutory exemptions shields that information from disclosure").

⁶ For purposes of this request, the term "present" should be construed as the date on which the agency begins its search for responsive records. See *Pub. Citizen v. Dep't of State*, 276 F.3d 634 (D.C. Cir. 2002).

⁷ 5 U.S.C. § 602(a)(1).

⁸ 81 Fed Reg. at 51,418.

⁹ 5 U.S.C. § 552(a)(4)(A)(iii); 26 C.F.R. § 601.702(f)(2)(i); see also *Cause of Action v. Fed. Trade Comm'n*, 799 F.3d 1108, 1115-19 (D.C. Cir. 2015) (discussing proper application of public-interest fee-waiver test).

Section 2704 has attracted interest from the public.¹⁰ The requested records would significantly contribute to the public understanding of this rulemaking because the IRS has not yet made public the information underlying the rulemaking process or its claims for an RFA exemption. In addition, the requested records relate to a proposed rulemaking, which concerns the operations and activities of the government.

CoA Institute has both the intent and ability to make the results of this request available to a reasonably broad public audience through various media. Its staff has significant expertise in government oversight, investigative reporting, and federal public interest litigation. These professionals will analyze the information responsive to this request, use their editorial skills to turn raw materials into a distinct work, and share the resulting analysis with the public, whether through the Institute's regularly published online newsletter, memoranda, reports, or press releases.¹¹ In addition, as CoA Institute is a non-profit organization, as defined under Section 501(c)(3) of the Internal Revenue Code, it has no commercial interest in this request.

Request To Be Classified as a Representative of the News Media

For fee status purposes, CoA Institute also qualifies as a "representative of the news media" under FOIA.¹² As the D.C. Circuit recently held, the "representative of the news media" test is properly focused on the requestor, not the specific FOIA request at issue.¹³ CoA Institute satisfies this test because it gathers information of potential interest to a segment of the public, uses its editorial skills to turn raw materials into a distinct work, and distributes that work to an audience.¹⁴ Although it is not required by the statute, CoA Institute gathers the information that it publishes from a variety of sources, including FOIA requests, whistleblowers/insiders, and scholarly works. It does not merely make raw information available to the public, but rather distributes distinct work products, including articles, blog posts, investigative reports, newsletters, press releases, and congressional testimony and statements for the record.¹⁵ These

¹⁰ See, e.g., Kathleen Adcock, *IRS Proposed New Regulations For §2704 — A Better Mouse Trap?*, BLOOMBERG, ESTATE TAX BLOG, Aug., 19, 2016, <http://bit.ly/2fc3Fuf>; MCGUIREWOODS, *Proposed Section 2704 Regulations Would Impose Major Restrictions on Valuation Discount Planning*, Aug. 5, 2016, <http://bit.ly/2eoxKpc>; Alistair M. Nevius, *Proposed Regulations Would Affect Estate Valuation Discounts*, THE TAX ADVISOR, Aug. 3, 2016, <http://bit.ly/2fbXnL8>.

¹¹ See also *Cause of Action*, 799 F.3d at 1125-26 (holding that public interest advocacy organizations may partner with others to disseminate their work).

¹² 5 U.S.C. § 552(a)(4)(A)(ii)(II); 26 C.F.R. § 601.702(f)(3)(ii)(B).

¹³ See *Cause of Action*, 799 F.3d at 1121.

¹⁴ CoA Institute notes that the agency's definition of "representative of the news media" (26 C.F.R. § 601.702(f)(3)(ii)(B)) is in conflict with the statutory definition and controlling case law. The agency has improperly retained the outdated "organized and operated" standard that Congress abrogated when it provided a statutory definition in the OPEN Government Act of 2007. See *Cause of Action*, 799 F.3d at 1125 ("Congress . . . omitted the 'organized and operated' language when it enacted the statutory definition in 2007. . . . [Therefore,] there is no basis for adding an 'organized and operated' requirement to the statutory definition."). Under either definition, however, CoA Institute qualifies as a representative of the news media.

¹⁵ See, e.g., COA INSTITUTE, *PRESIDENTIAL ACCESS TO TAXPAYER INFORMATION* (Oct. 2016), available at <http://coainst.org/2d7qTRY>; COA INSTITUTE, *There is No Tenth Exemption*, Aug. 17, 2016, <http://coainst.org/2doJhBt>; *Cause of Action Testifies Before Congress on Questionable White House Detail Program* (May 19, 2015), available at <http://coainst.org/2aJ8UAA>; COA INSTITUTE, 2015 GRADING THE

distinct works are distributed to the public through various media, including the Institute's website, Twitter, and Facebook. CoA Institute also provides updates to subscribers via e-mail.

The statutory definition of a "representative of the news media" contemplates that organizations such as CoA Institute, which electronically disseminate information and publications via "alternative media[,] shall be considered to be news-media entities."¹⁶ In light of the foregoing, numerous federal agencies have appropriately recognized the Institute's news media status in connection with its FOIA requests.¹⁷

Record Preservation Requirement

CoA Institute requests that the disclosure officer responsible for the processing of this request issue an immediate hold on all records responsive, or potentially responsive, to this request, so as to prevent their disposal until such time as a final determination has been issued on the request and any administrative remedies for appeal have been exhausted. It is unlawful for an agency to destroy or dispose of any record subject to a FOIA request.¹⁸

Record Production and Contact Information

In an effort to facilitate document review, please provide the responsive documents in electronic form in lieu of a paper production. If a certain portion of responsive records can be produced more readily, CoA Institute requests that those records be produced first and the remaining records be produced on a rolling basis as circumstances permit.

GOVERNMENT REPORT CARD (Mar. 16, 2015), available at <http://coainst.org/2as088a>; *Cause of Action Launches Online Resource: Executive Branch Earmarks.com* (Sept. 8, 2014), available at <http://coainst.org/2aJ8sm5>; COA INSTITUTE, GRADING THE GOVERNMENT: HOW THE WHITE HOUSE TARGETS DOCUMENT REQUESTERS (Mar. 18, 2014), available at <http://coainst.org/2aFWxUZ>; COA INSTITUTE, GREENTECH AUTOMOTIVE: A VENTURE CAPITALIZED BY CRONYISM (Sept. 23, 2013), available at <http://coainst.org/2apTwqP>; COA INSTITUTE, POLITICAL PROFITEERING: HOW FOREST CITY ENTERPRISES MAKES PRIVATE PROFITS AT THE EXPENSE OF AMERICAN TAXPAYERS PART I (Aug. 2, 2013), available at <http://coainst.org/2aJh901>.

¹⁶ 5 U.S.C. § 552(a)(4)(A)(ii)(II).

¹⁷ See, e.g., FOIA Request 1355038-000, Fed. Bureau of Investigation, Dep't of Justice (Aug. 2, 2016); FOIA Request CFPB-2016-222-F, Consumer Fin. Prot. Bureau (Apr. 20, 2016); FOIA Request 796939, Dep't of Labor (Mar. 7, 2016); FOIA Request 2015-HQFO-00691, Dep't of Homeland Sec. (Sept. 22, 2015); FOIA Request F-2015-12930, Dept. of State (Sept. 2, 2015); FOIA Request 14-401-F, Dep't of Educ. (Aug. 13, 2015); FOIA Request HQ-2015-01689-F, Dep't of Energy (Aug. 7, 2015); FOIA Request 2015-OSEC-04996-F, Dep't of Agric. (Aug. 6, 2015); FOIA Request 15-05002, Sec. & Exch. Comm'n (July 23, 2015); FOIA Request 145-FOI-13785, Dep't of Justice (Jun. 16, 2015); FOIA Request 2015-26, Fed. Energy Regulatory Comm'n (Feb. 13, 2015); FOIA Request HQ-2015-00248, Dep't of Energy (Nat'l Headquarters) (Dec. 15, 2014); FOIA Request F-2015-106, Fed. Comm'n Comm'n (Dec. 12, 2014); FOIA Request HQ-2015-00245-F, Dep't of Energy (Dec. 4, 2014); FOIA Request LR-2015-0115, Nat'l Labor Relations Bd. (Dec. 1, 2014).

¹⁸ See 36 C.F.R. § 1230.3(b) ("Unlawful or accidental destruction (also called unauthorized destruction) means . . . disposal of a record subject to a FOIA request, litigation hold, or any other hold requirement to retain the records."); *Chambers v. Dep't of the Interior*, 568 F.3d 998, 1004-05 (D.C. Cir. 2009) ("[A]n agency is not shielded from liability if it intentionally transfers or destroys a document after it has been requested under the FOIA[.]"); *Judicial Watch, Inc. v. Dep't of Commerce*, 34 F. Supp. 2d 28, 41-44 (D.D.C. 1998).

Internal Revenue Service and Treasury FOIA Offices

November 3, 2016

Page 5

If you have any questions about this request, please contact me at (b)(6) or (b)(6). Thank you for your attention to this matter.

(b)(6)

Sender:

CERTIFIED MAIL

0415 5118 9956 441

\$8.290
US POSTAGE
FIRST-CLASS
FROM 20006
NOV 03 2016
stamps.com



06250009544213

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta GA 30362-3006

NOV 09 2016

(b)(6)

(b)(6)

Unit

November 7, 2016

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: The term Frivolous Tax Argument as used in this FOIA request is defined as a frivolous or incorrect interpretation of Federal tax laws used by individuals or businesses to support their claims that they are not subject to Federal tax laws.

- 1.) Copies of any data, reports or internal memorandums reflecting the number of Frivolous Tax Arguments used by taxpayers for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, or lists reflecting the type of Frivolous Tax Arguments used by taxpayers for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the IRS's policies to identify and prevent the avoidance of individual income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the IRS's procedures to identify and prevent the avoidance of individual income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 5.) Copies of any data, reports or internal memorandums reflecting the IRS's programs to identify and prevent the avoidance of individual income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

- 6.) Copies of any data, reports or internal memorandums reflecting the amount of revenue lost as a result of taxpayers using Frivolous Tax Arguments to avoid income tax for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 7.) Copies of any data, reports or internal memorandums reflecting the IRS's policies to identify and prevent the avoidance of corporate income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 8.) Copies of any data, reports or internal memorandums reflecting the IRS's procedures to identify and prevent the avoidance of corporate income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 9.) Copies of any data, reports or internal memorandums reflecting the IRS's programs to identify and prevent the avoidance of corporate income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 10.) Copies of and a list of the IRS's employee training programs, training seminars and training conferences to identify and prevent the avoidance of individual and corporate income tax based on Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 11.) Copies of any data, reports or internal memorandums reflecting the amount of money potentially paid as a result of undetected or insufficiently addressed Frivolous Tax Return Claims for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 12.) Copies of any data, reports or internal memorandums reflecting the number of taxpayers who claimed one or more Frivolous Tax Arguments in each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 13.) Copies of any data, reports or internal memorandums reflecting the number of taxpayers who claimed one or more Frivolous Tax Arguments and were assessed a frivolous penalty in each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 14.) Copies of any data, lists, reports or internal memorandums reflecting the IRS's training of employees to identify Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 15.) Copies of any data reflecting the number of tax returns identified and referred to the Frivolous Return Program for additional frivolous filer review for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 16.) Copies of any data reflecting the number of tax returns identified by the Frivolous Return Program filters for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 17.) Copies of the IRS's employee training courses designed to identify Frivolous Tax Arguments for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

18.) Copies of any data reflecting the number of original tax returns and amended tax returns containing Frivolous Tax Arguments that were not identified because of computer programming errors for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 7, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the

operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to Frivolous Tax Arguments used by taxpayers to avoid Federal tax laws. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to Frivolous Tax Arguments used by taxpayers to avoid Federal tax laws.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to Frivolous Tax Arguments used by taxpayers to avoid Federal tax laws.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and

solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 7, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to Frivolous Tax Arguments used by taxpayers to avoid Federal tax laws.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

Enclosure

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(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

(b)(6)

(b)(6)

INTERNAL REVENUE SERVICE
DATA SERVICE

November 8, 2016

NOV 10 2016

Via FedEx

Centralized Processing Unit
Atlanta, GA

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: The term Backup Withholding as used in this FOIA request is defined as income that is not usually subject to withholding where the payer of certain income is required to deduct and withhold tax if: 1.) The payee fails to furnish a Taxpayer Identification Number (TIN) to the payer; 2.) The IRS notifies the payer that the payee name and TIN submitted to the IRS does not match its records; 3.) The IRS notifies the payer that a payee has underreported income from interest and dividends; or 4.) The payee fails to certify that they are not subject to backup withholding.

- 1.) Copies of any data, reports or internal memorandums reflecting the amount of money that was not withheld by payers submitting Tax Year information returns with missing or incorrect TINs as required for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of payers that submitted information returns with the same missing payee TIN for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the total dollar amount of payments reported by payers on information returns with missing payee TINs for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the total dollar amount of payments reported by payers on information returns with missing payee TINs and the total dollar

amount of backup withholding that should have been withheld for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

5.) Copies of the IRS's policy of enforcing backup withholding requirements for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

6.) Copies of the IRS's employee training material for enforcing backup withholding requirements for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

7.) Copies of the data reflecting the amount of money lost in tax revenue as a result of failing to enforce backup withholding requirements for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

8.) Copies of the data reflecting the number of payers notified by the IRS of the missing or incorrect TINs associated information returns for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

9.) Copies of the data reflecting the amount of tax revenue lost as a result of missing or incorrect TINs associated information returns for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

10.) Copies of the data reflecting the number of information returns submitted for individuals that had missing or incorrect TINs for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

11.) Copies of the data reflecting the amount of money that should have been withheld by payers on information returns submitted for individuals that had missing or incorrect TINs for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

12.) Copies of the data reflecting the amount of money that should have been withheld by payers on information returns submitted for businesses that had missing or incorrect TINs for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

13.) Copies of the data reflecting the amount of money that payers reported as being paid on information returns submitted for individuals that had missing or incorrect TINs for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

14.) Copies of the data reflecting the amount of money that payers reported as being paid on information returns submitted for individual payees for which the payee TIN was that of a deceased individual for each of the following years: 2010, 2011, 2012, 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all

nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 8, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial

requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the enforcement of backup withholding requirements. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the enforcement of backup withholding requirements.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the enforcement of backup withholding requirements.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a

result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 8, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the enforcement of backup withholding requirements.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to

advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

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Enclosure

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Internal Revenue Service
FOIA Requests - CPU
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Chamblee, GA 30341

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FOIA REQUESTS - CPU

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Second business morning. Saturday Delivery NOT available.

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To: FOIA Officer (IRS)

Fax#: 18778079215

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From: (b)(6)

Pages: 10

Date: Nov 14, 2016

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AMERICANS FOR LIMITED GOVERNMENT FOUNDATION

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November 14, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

Via fax to: 877.807.9215

Re: Freedom of Information Act (FOIA) Request

Dear FOIA Officer:

Pursuant to the federal Freedom of Information Act, 5 U.S.C. § 552 et seq., I request on behalf of Americans for Limited Government Foundation (ALGF) copies of the federal records described below. Please provide the following records for each person who reports directly to the Commissioner of the Internal Revenue Service:

- (1.) Name;
- (2.) Agency;
- (3.) Present and past position titles and occupational series from January 1, 2015 and after;
- (4.) Present and past grades from January 1, 2015 and after;
- (5.) Present and past annual salary rates (including performance awards or bonuses, incentive awards, merit pay amount, Meritorious or Distinguished Executive Ranks, and allowances and differentials) from January 1, 2015 and after; and
- (6.) Present and past duty stations (includes room numbers, shop designations, or other identifying information regarding buildings or places of employment).

This information "is available to the public" pursuant to 5 C.F.R. § 293.311.

IRS FOIA

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Procedure Regarding Records Exempt from Disclosure

Given the nature of the records requested I anticipate that the vast majority of any responsive records will be of the type required to be released under FOIA. However, in the event that records exist that FOIA does not require to be released I request that they be released regardless, unless the failure to release such records can be justified based upon sound reasoning related to one of the statutory exemptions or exceptions in FOIA and there is a patently manifest danger of significant harm that would occur from release of such records, *e.g.*, danger to health or safety of an individual.

Further, the IRS should be reminded of the policy in favor of disclosure mandated by President Barack Obama on January 26, 2009. President Obama instructed the executive departments and agencies to operate with a presumption towards disclosure. On this point the President stated as follows:

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sun-light is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

Freedom of Information Act, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4,683 (January 26, 2009) .

These instructions from the President were followed up by further instructions from Attorney General Eric Holder on March 19, 2009. The Attorney General stated as follows:

First, an agency should not withhold information simply because it may

IRS FOIA

Page 3

November 14, 2016

do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.

Second, whenever an agency determines that it cannot make full disclosure of a requested record, it must consider whether it can make partial disclosure. Agencies should always be mindful that the FOIA requires them to take reasonable steps to segregate and release nonexempt information. Even if some parts of a record must be withheld, other parts either may not be covered by a statutory exemption, or may be covered only in a technical sense unrelated to the actual impact of disclosure.

The Freedom of Information Act (FOIA), Attorney General Memorandum for Heads of Executive Departments and Agencies (March 19, 2009).

Based on this policy I believe that there will be no records sought that the IRS will withhold. However, in the event that records are withheld I request to be provided with the following information:

1. Reason each record is not being produced;
2. Type of record withheld;
3. Subject matter of record withheld; and
4. Date, author, and addressee, if applicable of the record.

Further, I request that the above information be indexed by individual record and comply with *Vaugh v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), by providing information sufficient for a reasonable person to be able to ascertain whether the record sought is actually exempt from disclosure.

Request for Fee Waiver

As an initial matter, it should be noted that, "Congress intended that the **public interest standard be liberally construed** and that fees not be used as an obstacle to disclosure of requested information." (*Emphasis added.*) *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175 (D.D.C. 1979). (*Internal citations omitted.*)

The records sought by ALGF in its FOIA request concerns the operations or activities of the IRS because they relate solely to actions by governmental officials. The records will be used to better the public understanding of the inner workings of the IRS, something the public currently has very little understanding regarding. Also, disclosure of the information is not in the commercial interest of the requester. As such the public good

IRS FOIA

Page 4

November 14, 2016

that will occur in disclosing the information sought in and of itself weighs strongly in favor of a fee waiver.

I. Public Interest Standard

The FOIA at 5 U.S.C. § 552(a)(4)(A)(iii) provides the public interest standard that is to be used in determining whether a requestor has met the requirements for a fee waiver. This subsection provides for the fee waiver "if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requester." As the U.S. Court of Appeals for the District of Columbia Circuit analyzed, there are three criteria under the statute that the disclosure of the records must satisfy in order for the fee waiver to apply. *Cause of Action v. Federal Trade Commission*, No. 13-2015 U.S. App. LEXIS 14934 (D.C. Cir. 2015). That court stated the criteria as follows:

- (1) shed light on "the operations or activities of the government";
- (2) be "likely to contribute significantly to public understanding" of those operations or activities; and
- (3) not be "primarily in the commercial interest of the requester."¹

As discussed below, the records sought by ALGF meet this standard.

A. Records Sought By ALGF Will Shed Light on the Operations or Activities of the IRS

Under this criterion, the bar is low and one need only look to the nature of the records requested and then determine whether these records concern the operations or activities of the government. In the instance case, the records sought by ALGF relate solely to data on federal employees that the relevant regulation explicitly makes public. This data will be used to provide analysis on how the office of the IRS Commissioner functions. No records sought relate to any purely private sector activity. As such, ALGF's FOIA request concerns the operations and activities of the government and disclosure of the records will shed light on these operations and activities.

B. Records Sought By the ALGF are Likely To Contribute Significantly to Public Understanding of the IRS' Operations Or Activities

The records sought by ALGF's FOIA request have not previously been released to the public domain. The request specifically excludes all records that have been released to the public. As such the public has little or no current understanding of them.

¹ *Id.*, at 14-15.

The key factor to determining whether disclosure of the records sought is likely to contribute to the public understanding of government operations or activities is whether these records are currently in the public domain. *Judicial Watch, Inc. v. Department of Justice*, 365 F.3d 1108 (D.C. Cir. 2004).² Therefore any disclosure of the records will increase the public's understanding of how the IRS Commissioner's office functions, who reports to him, and the pay and bonuses that have been disbursed to these employees. Upon receipt of the requested records ALGF will perform extensive analysis of these records. We have an experienced research and legal staff who will carefully scrutinize any responsive records provided. After completing our analysis ALGF will publish its findings using the media described below.

ALGF regularly publishes information on the activities, structure, and operations of the federal government. This information is distributed to a large number of diverse individuals across the entire nation. The records sought are of the type which ALGF regularly provides to the public through its publications, email and social media distributions, and news website, netrightdaily.com. By way of example, on a typical day our materials are published to over 100,000 individuals. Many of these 100,000 individuals and their respective entities republish our materials which we provide free of charge and without copyright restriction, allowing for wide dispersal of these materials. Additionally, ALGF's staff are frequent guests on national media outlets speaking to hundreds of thousands of individuals at a time regarding the activities of the federal government. As such, even though not required in order to obtain a fee waiver, ALGF publishes its editorial content to a broad audience.³ The records received from the IRS will be made part of unique editorial content, as further discussed below, and disseminated through these distribution channels. As such, the disclosure of the requested information will contribute to the public understanding of the operations and activities of the IRS.

On the issue of whether the increase in public understanding will be significant, one court has observed, 'these two criteria [public understanding and significance are] hopelessly intertwined'. *National Resources Defense Council, Inc. v. United States Environmental Protection Agency*, 581 F.Supp.2d 491, 8 (S.D.N.Y. 2008, quoting *Project on Military Procurement v. Dep't of Navy*, 710 F.Supp. 362, 5 n.8 (D.D.C. 1989).

² As an aside, if the records sought were in the public domain then the present FOIA request would be unnecessary and would not have been filed as ALGF would simply use a public domain source to review the records which it seeks.

³ As the D.C. Circuit has held, "The statute requires only that the disclosure be likely to contribute significantly to 'public' understanding." *Cause of Action, supra*, at 16. "To the contrary, we have held that 'proof' of the ability to disseminate the released information to a broad cross-section of the public is not required." *Id.*, quoting *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004). Regardless, ALGF does regularly publish to a wide audience.

As noted above, the requested records have not been reported in the public domain. ALGF has an experienced research and legal staff who will carefully scrutinize any responsive records provided. ALGF will perform analysis of the information found in these records to better understand how the IRS Commissioner's office is administering its responsibilities. Since the public has little, if any, present understanding of these issues, any further information published via the methods described above will constitute a significant increase in the public understanding of these issues when compared with the level of public understanding currently existing.

C. Disclosure of the Information Requested Is Not Primarily In the Commercial Interest of ALGF

The two factors here consider whether the requester has a commercial interest in the requested information and if so whether the magnitude of the commercial interest, if any, is sufficiently small in comparison to the public interest in disclosure. As discussed below, ALGF does not have a commercial interest in the disclosure of the records, and as such should be granted a fee waiver.

i. ALGF Does Not Have A Commercial Interest In The Disclosure Of The Requested Documents

The central focus of the analysis in determining whether the fee waiver is in the public interest is whether the public rather than the requestor is the primary beneficiary of the release of the information. "The statute indicates that the issue to be considered by the agency is whether furnishing the information will primarily benefit the public at large or whether any benefit will inure primarily to the specific individual requesting the documents." *Eudey v. Central Intelligence Agency*, 478 F.Supp. 1175, 1177 (D.D.C. 1979). In the instant case, the records sought will be used to further the public's understanding of the operations and activities of the IRS Commissioner's office as described above. We are a nonprofit organization, offering free expert analysis on a variety of policy issues, and welcome republication of our materials in order to get the information to as wide an audience as possible. The records sought will be disseminated widely to parties interested in the workings of the government and as such will not inure primarily to the benefit of the requestor. Further, the records sought have no market value. While certain types of records, such as technical data that is not easy to obtain, may have some market value, that is not the case with the records ALGF requested.

Therefore, we have no commercial interest in the disclosure of the records.

ii. **Any Identified Commercial Interest is Small In Comparison With the Public's Interest In Disclosure**

Even if ALGF should be found to have a commercial interest in the requested records, its interest would be minimal in comparison to the magnitude of the public's interest knowing how the IRS Commissioner's office is administering its responsibilities as discussed above.

II. **ALGF Is a Representative of the News Media, and as such, ALGF's Request for a Fee Waiver Should be Granted**

Based on the previous arguments, the nature of ALGF's work, and the description given in the FOIA at 5 U.S.C. § 552(a)(4)(A)(ii)(II), ALGF is a "representative of the news media."

The definition of the phrase "representative of the news media" was described by Sen. Leahy, a sponsor of the bill that put this language in the U.S. Code as, "any person or organization which regularly publishes or disseminated information to the public ... should qualify for waivers as a 'representative of the news media'." *National Security Archive v. U.S. Department of Defense*, 880 F.2d 1381, 6 (D.C. Cir. 1989), quoting 132 Cong. Rec. S14298 (daily ed. September 30, 1986) (statement of Sen. Leahy). As further stated by the D.C. Circuit,

A representative of the news media is, in essence, a person or entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into distinct work, and distributes that work to an audience.

National Security Archive v. U.S. Department of Defense, 880 F.2d 1381, 7 (D.C. Cir. 1989).

It was this definition from the D.C. Circuit that was codified by Congress when it amended the FOIA in 2007.

There are three elements to being a representative of the news media: (1) gathering information; (2) using editorial skills to create distinct work; (3) and distribution of that distinct work to an audience. As demonstrated below, ALGF clearly meets all three elements.

First, ALGF uses its FOIA program and other resources to gather information. We have filed hundreds of requests with every federal executive department, numerous

IRS FOIA

Page 8

November 14, 2016

independent agencies, and as well as numerous state and local agencies. These FOIA requests have resulted in ALGF gathering tens-of-thousands of pages of responsive records. Additionally ALGF has a full time research staff that actively gathers information using methods other than the FOIA process. As such, ALGF meets the "gathers" element.

Second, ALGF uses its editorial skill to take the raw material received from its FOIA and other research efforts and turn it into unique editorial content. We create several pieces of unique editorial content every business day. The unique editorial pieces created by ALGF concern a wide variety of issues and are created to inform the public on these issues. As such, ALGF meets the "uses editorial skills to create distinct work" element.

Third, as described in detail above, ALGF regularly publishes these unique editorial pieces on the activities, structure, and operations of the federal government.

The fact that ALGF utilizes electronic means as the primary vehicle for distribution of our unique editorial content does not change the analysis. *See, Electronic Privacy Information Center v. Department of Defense*, 241 F.Supp.2d 5, 14 (D.D.C. 2003), "The fact that EPIC's newsletter is disseminated via the Internet to subscribers' e-mail addresses does not change the analysis."

The records sought from the IRS will be reviewed, analyzed, made part of unique editorial content, and published through the distribution channels described above. As such, ALGF meets the "publishes" element.

Therefore, the ALGF's request for a fee waiver should be granted. In the event that a fee waiver is not granted, please inform me before taking any action that would result in the incurrence of fees by ALGF.

Conclusion

Pursuant to 5 U.S.C. § 552(a)(6)(A)(i) please provide the requested documents within 20 days. If for some reason all of the requested documents cannot be provided within 20 days I request that documents that are available within the 20 day time period be provided first and that when the remaining documents subsequently become available that they be provided at that time.

If reasonably possible I request that responsive records be provided in electronic form and emailed to me at (b)(6) if the files are too large to email, I request that they be provided on either unencrypted CDs or DVDs and mailed to me at the following address:

IRS FOIA

Page 9

November 14, 2016

Americans for Limited Government
10332 Main Street
No. 326
Fairfax, VA 22030

If you have any questions regarding this FOIA request please contact me at

(b)(6)

Thank you in advance for your assistance.

Sincerely,

(b)(6)

Ref# ALGFOIA2016-029

INTERNAL REVENUE SERVICE
Data Service

NOV 15 2016

Centralized Processing Unit
Atlanta, GA

November 9, 2016

FOIA Officer
Department of Treasury
Internal Revenue Service
Stop 211
2385 Chamblee Road
Chamblee, GA. 30341

Dear FOIA Officer:

Under the terms of the Freedom of Information Act, 5 U.S.C. section 552, I request copies of any training materials, checklists, or other records used by IRS agents in 2015 and 2016 to learn how to conduct examinations of tax-exempt healthcare systems to verify compliance with the requirements of section 501(r). I am also requesting expedited processing and a waiver of fees.

Section 501(r), added to the code in 2010, imposes community benefit requirements on section 501(c)(3) healthcare systems. IRS officials have indicated publicly that they are conducting section 501(r) examinations. For example, at a February 26, 2016 conference in Baltimore, Donna Hansberry, deputy commissioner of the IRS Tax-Exempt and Government Entities Division, said the IRS is shifting some resources to its mandated reviews of exempt hospitals as the list of items it is required to check grows and more in-depth reviews are required to ensure hospitals are complying with section 501(r) requirements. (*Tax Notes*, March 7, 2016, p. 1098.)

However, IRS officials have provided few details about the examinations. Therefore, making the training materials available would give the public, in particular nonprofit hospitals and the tax professionals who advise them, a better understanding of what the IRS is looking for and help facilitate greater compliance with the section 501(r) requirements. Disclosing the training materials could also reveal any differences between how the IRS is training its agents and what it is telling the public.

I am therefore requesting expedited processing of this request, which concerns a matter of urgency. As a reporter, I am primarily engaged in disseminating information to the public, which has an urgent need for information about how the IRS is implementing congressional mandates and ensuring that the tax code is being enforced fully and fairly. I certify that my statements concerning the need for expedited processing are true and correct to the best of my knowledge and belief.

There are no rules under section 6103, law enforcement statutes, or elsewhere prohibiting IRS disclosure of its training materials. For example, years ago, when the IRS published Exempt Organizations Continuing Professional Education texts for its agents, it also made them available to the public.

I would like to receive the training materials in their original electronic format or via mail.

I am making this request as the representative of Tax Analysts, a 501(c)(3) news organization, and am therefore requesting that any applicable fees be waived. Release of the information is in the public interest because it will contribute significantly to public understanding of government operations and activities.

If my request is denied in whole or part, I ask that you justify all deletions by reference to specific exemptions of the act. I also ask that you release all segregable portions of otherwise exempt material. I reserve the right to appeal your decision to withhold any information or to deny a waiver of fees. Further, I expect that any denial would include a particularized statement of your findings, as required under 5 U.S.C. § 552(a)(8)(A)(i)(I), that releasing the information would, in

fact, harm an interest protected by either of the exemptions relied on.

Because I am making this request as a journalist and this information is of timely value, I would appreciate your communicating with me by e-mail or telephone rather than by mail if you have any questions regarding this request.

Thank you very much for your assistance.

Sincerely,

(b)(6)



(b)(6)



Tax Analysts
400 South Maple Ave.
Suite 400
Falls Church, VA. 22046

(b)(6)

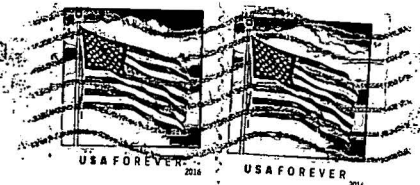


taxanalysts

400 S. Maple Avenue, Suite 400
Falls Church, VA 22046

NO VA 220

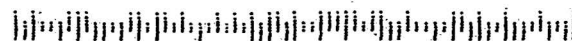
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FOIA Officer
Department of Treasury
Internal Revenue Service
Stop 211
2385 Chamblee Road
Chamblee, GA. 30341

Expedited processing requested

30341-344685





INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

FACSIMILE TRANSMITTAL

DATE: 11/16/16

TO: Centralized Processing Unit

PHONE#: 267-941-6424

FAX#: 877-807-9215

FROM: (b)(6)

PHONE#: (b)(6)

FAX#: (b)(6)

SUBJECT: FOIA Referral

OF PAGES (including cover sheet): 3

MESSAGE:

CONFIDENTIALITY NOTICE: This facsimile transmission and/or the documents accompanying it may contain confidential information that is privileged or is subject to nondisclosure provisions of Federal law, including 26 U.S.C. § 6103 and the Privacy Act, 5 U.S.C. § 552a. If you are not the intended recipient, you are hereby notified that any disclosure, copying, or distribution, or the taking of any action in reliance on the contents, is prohibited. If you have received this transmission in error, please notify the sender immediately to arrange for the return of the document(s).



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20006

November 16, 2016

MEMORANDUM FOR INTERNAL REVENUE SERVICE
HEADQUARTERS OFFICE

FROM: (b)(6)
Disclosure Officer

SUBJECT: Referral of FOIA Request from (b)(6)
Treasury Inspector General for Tax Administration (TIGTA)
Case # 2017-FOI-00033

Our office received the attached Freedom of Information Act (FOIA) request from (b)(6) on November 14, 2016. (b)(6) is requesting tax records from 2006-2016 for Mr. Donald John Trump.

We have determined that his request falls under the jurisdiction of the IRS. Accordingly, we are referring his request to you for appropriate action and a direct reply to (b)(6). We have notified (b)(6) of the referral (copy attached).

If you have any questions concerning this matter, please contact Government Information Specialist (b)(6) at (b)(6) and reference the subject TIGTA Case Number.

Attachments



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20006

November 16, 2016

(b)(6)

Dear (b)(6)

This is in response to your November 13, 2016, Freedom of Information Act (FOIA) request, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you are requesting tax records from 2006-2016 for Mr. Donald John Trump, President-Elect of the United States. Your FOIA request was received by TIGTA's Disclosure Branch on November 14, 2016.

It appears that the Internal Revenue Service (IRS) would have jurisdiction over the records you seek. We have forwarded your FOIA request (copy enclosed) to the appropriate IRS Disclosure Office for processing under the FOIA and a direct response to you. Should you need to contact that Office, please write to the IRS at the following address:

Centralized Processing Unit - IRS
HQ FOIA
Stop 211
Post Office Box 621506
Atlanta, Georgia 30362-3006

If you have questions or want to discuss the status of your FOIA request, Public Liaison, Jason Angelotti at (954) 991-4022.

If you have any questions about this referral, please contact (b)(6) and refer to case # 2017-FOI-00033.

at (b)(6)

Sincerely

(b)(6)

Enclosure

cc: IRS Headquarters Office

(b)(6)

From: (b)(6)
Sent: Sunday, November 13, 2016 4:42 PM
To: *TIGTA FOIA Reading Room
Subject: FOIA Request

Follow Up Flag: Follow up
Flag Status: Completed

(b)(6)

FOIA Contact, Office of the Chief Counsel, Disclosure Branch
Suite 469
ATTN: FOIA Request TIGTA Chief Counsel, City Center Building, 1401 H Street, NW
Washington, DC 20005

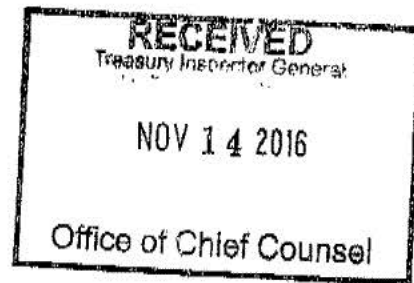
To Whom It May Concern:

In the sincere interest of the prevention and detection of fraud, waste, and abuse within the IRS and related entities, I hereby request tax records dating from 2008-2016 relating to Mr. Donald John Trump, President-Elect of the United States.

Thank you.

Best,

(b)(6)



AP**ASSOCIATED PRESS**

(b)(6)

1100 13th Street, NW, Suite 500
Washington, DC 20005
T 202.641.9442, M 202.281.5368
www.ap.org

November 17, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
BY FAX 877-807-9215

Dear IRS FOIA Officer,

This is a request under the federal Freedom of Information Act, as amended, 5 USC 552, for statistics for Filing Season 2016 (Tax Year 2015) concerning certain provisions of the Affordable Care Act (ACA). This request tracks information previously submitted to Congress by IRS for Filing Season 2015 (Tax Year 2014). My specific questions are as follows:

Individual Shared Responsibility Provision

- In the 2016 tax filing season (tax year 2015), how many taxpayers reported an individual shared responsibility payment (ISRP)?
- What was the total amount of ISRP payments reported?
- What was the average ISRP payment? How does the average payment compare to the average from the previous filing season (tax year 2014)?
- What share of 2015 returns with ISRP payments reported a refund?
- How many taxpayers claimed an exemption from the ISRP?

Premium Tax Credit Provision

- How many taxpayers claimed the premium tax credit (PTC) on Form 8962?
- What was the total PTC claimed?
- What was the average PTC claimed?
- How many taxpayers reported excess advance premium tax credit, meaning the advance credit they received during the 2015 tax year exceeded the PTC they were legally qualified for?
- What was the average amount reported as excess APTC to be repaid to the government by the taxpayer?
- What percent of taxpayers with excess APTC still reported a refund?

IRS FOIA OFFICER

PAGE 2

NOVEMBER 17, 2016

- How many taxpayers claimed a net PTC, meaning that the premium tax credit they were legally qualified for was more than the amount of advance premium tax credit that they received during the 2015 tax year?
- What was the average additional amount that these taxpayers received from the government?

Unreconciled Returns

- How many taxpayers with advance premium tax credits (APTC) for 2015 have not yet reconciled their returns? This includes:
 - _ taxpayers with APTC who filed a tax return in the 2016 filing season but did not include Form 8962 to reconcile those payments, as required.
 - _ taxpayers with APTC who did not file a tax return, and did not file an extension.
 - _ taxpayers with APTC who filed an extension but did not file a tax return in timely fashion.

I am requesting this information for the purpose of possible public dissemination in a news article and therefore request that you waive charges pursuant to 5 USC 552 (a) (4) (A), Fed. Reg. 7296, Section 1900.25. I am a full-time news reporter employed by The Associated Press.

If you deny this request for a waiver, please advise me in advance of the estimated charges so that I may decide whether to pay the fees or appeal your denial of my request for a waiver of charges.

As I am making this request in the capacity of a news reporter and this information is of timely value, I would appreciate your communicating with me by email or telephone, rather than by mail, if you have any questions regarding this request. My email is (b)(6) and my telephone is (b)(6). I would prefer this information to be delivered by email, if at all possible.

Thank you for your assistance, and I will look forward to receiving your reply as soon as possible.

Sincerely,

(b)(6)





Judicial Watch®

*Because no one
is above the law!*

INTERNAL REVENUE SERVICE
Data Service

November 15, 2016

NOV 21 2016

VIA CERTIFIED MAIL

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA, Stop 211
2980 Brandywine Road
Chamblee, GA 30341

Re: Freedom of Information Act Request

Dear Freedom of Information Officer:

Judicial Watch, Inc. ("Judicial Watch") hereby requests that the Internal Revenue Service (IRS) produce the following records pursuant to the Freedom of Information Act, 5 U.S.C. § 552 ("FOIA"):

- 1) Any and all records concerning, regarding, or relating to IRS efforts to reach out to individuals who either claimed an exemption or paid a penalty for failing to purchase mandatory health insurance under the Patient Protection and Affordable Care Act. Such records include, but are not limited to, communications, policies, and procedures pursuant to such efforts;
- 2) Samples of any letters, notices or other materials prepared and/or sent to taxpayers encouraging the purchase of mandatory health insurance;
- 3) Any and all records concerning, regarding, or relating to cooperation between the IRS and the Department of Health and Human Services or any other government entity, whether state or federal, regarding efforts to reach out to individuals who have not purchased mandatory health insurance. Such records include, but are not limited to, communications, agreements, memoranda of understanding, and any other inter-agency communications. Of special interest are any such records regarding the sharing of protected taxpayer information.

Please note that this request is not seeking private taxpayer information but records of communications, policies, and procedures related to the above-referenced outreach and samples of materials prepared to send to taxpayers as a result.

Please determine whether to comply with this request within the time period

required by FOIA and notify us immediately of your determination, the reasons therefor, and the right to appeal any adverse determination to the head of the agency or his or her designee. 5 U.S.C. § 552(a)(6)(i). Please also produce all responsive records in an electronic format ("pdf" is preferred), if convenient. We also are willing to accept a "rolling production" of responsive records if it will facilitate a more timely production.

Judicial Watch also hereby requests a waiver of both search and duplication fees. We are entitled to a waiver of search fees because we are a "representative of the news media." See 5 U.S.C. § 552(a)(4)(A)(ii)(II); see also *Cause of Action v. Federal Trade Comm.*, 799 F.3d 1108 (D.C. Cir. 2015); *Nat'l Sec. Archive v. U.S. Dep't of Defense*, 880 F.2d 1381 (D.C. Cir. 1989). For more than twenty years, Judicial Watch has used FOIA and other investigative tools to gather information about the operations and activities of government, a subject of undisputed public interest. We submit over 400 FOIA requests annually. Our personnel, which includes experienced journalists and professional writers on staff and under contract, use their editorial skills to turn this raw information into distinct works that are disseminated to the public via our monthly newsletter, which has a circulation of over 300,000, weekly email update, which has over 600,000 subscribers, investigative bulletins, special reports, www.judicialwatch.org website, *Corruption Chronicles* blog, and social media, including Facebook and Twitter, among other distribution channels. We have authored several books, including *Corruption Chronicles* by Tom Fitton (Threshold Editions, July 24, 2012), and *Clean House* by Tom Fitton (Threshold Editions, Aug. 30, 2016). In 2012, we produced a documentary film, "District of Corruption," directed by Stephen K. Bannon. Our "news media" status has been confirmed in court rulings. See, e.g., *Judicial Watch, Inc. v. U.S. Dep't of Defense*, 2006 U.S. Dist. LEXIS 44003, *1 (D.D.C. June 28, 2006); *Judicial Watch, Inc. v. U.S. Dep't of Justice*, 133 F. Supp.2d 52 (D.D.C. 2000). As a tax exempt, 501(c)(3) non-profit corporation, we have no commercial interests and do not seek the requested records for any commercial use. Rather, we intend to use the requested records as part of our on-going investigative journalism and public education efforts to promote integrity, transparency, and accountability in government and fidelity to the rule of law.

Judicial Watch also is entitled to a waiver of both search fees and duplication fees because "disclosure of the information is in the public interest." 5 U.S.C. § 552(a)(4)(A)(iii). Disclosure of the requested records undoubtedly will shed light on "the operations or activities of the government." *Cause of Action*, 799 F.3d at 1115 (quoting 5 U.S.C. § 552(a)(4)(A)(iii)). Disclosure also is "likely to contribute significantly to the public understanding" of those operations or activities because, among other reasons, Judicial Watch intends to disseminate both the records and its findings to "a reasonably broad audience of persons interested in the subject" via its newsletter, email updates, investigative bulletins, website, blog, and its other, regular distribution channels. *Cause of Action*, 799 F.3d at 1116 (quoting *Carney v. U.S. Dep't of Justice*, 19 F.3d 807, 815 (2d Cir. 1994)). Again, Judicial Watch does not seek the requested records for any commercial benefit or for its own "primary" benefit, but instead seeks them as part of its ongoing investigative journalism and public education efforts to promote integrity, transparency, and accountability in government and fidelity to the rule of law.

November 15, 2016

Page 3 of 3

In the event our request for a waiver of search and/or duplication costs is denied, Judicial Watch agrees to pay up to \$300.00 in search and/or duplication costs. Judicial Watch requests that it be contacted before any such costs are incurred, in order to prioritize search and duplication efforts.

If you do not understand this request or any portion thereof, or if you feel you require clarification of this request or any portion thereof, please contact us immediately at

(b)(6) or (b)(6)

Thank you for your cooperation.

Sincerely,

(b)(6)

Judicial Watch, Inc.



**Judicial
Watch®**

*Because no one
is above the law!*



(b)(6)

neopost[®]

11/15/2016

US POSTAGE

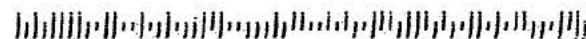
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ZIP 20024
041L10246948

IRS FOIA Request
HQ FOIA, Stop 211
2980 Brandywine Road
Chamblee, GA 30341

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2350330

425 Third Street, SW, Suite 800
Washington, DC 20024

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL®

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
DATA SERVICE

NOV 22 2016

November 15, 2016

Centralized Processing Unit
Atlanta, GA

Dear FOIA Officer:

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Executed on November 15, 2016, I, (b)(6) am requesting, pursuant to the **Freedom of Information Act (FOIA)**, 5 U.S.C. § 552, and your agency's implementing regulations, access to any and all email correspondence and attachments between the Office of Chief Counsel and supporting staff (current and former), and the Edison Electric Institute. The email domain of the Edison Electric Institute is @eei.org.

The timeframe of this FOIA request is between October 2014 and October 2015.

The individual keywords that can be used in the search are: "solar" "net metering".

I request a waiver of all fees for this request since the disclosure of the information I seek is not in my commercial interest, and is likely to contribute significantly to the public understanding of the operations or activities of the government. The category of this request is for educational purposes. If denied, I am willing to pay a fee. Please inform me if the fee will exceed \$25.00

I prefer an electronic copy of the records but if the records need to be mailed, they can be sent to PO Box 577764. Chicago, IL. 60657

Should you deny my request, please inform me in writing the basis for the denial.

Sincerely,

(b)(6)

PO Box 577764
Chicago, IL. 60657

PO Box 577764
Chicago, IL 60657

CAROL STREAM
IL 601
15 NOV '16
PM 5 L



IRS FOIA Request

HQ FOIA

Stop 211

PO Box 621506

Atlanta, GA. 30362-300606

30362-300606

(b)(6)

November 29, 2016

INTERNAL REVENUE SERVICE
Data Service

DEC 01 2016

Centralized Processing Unit
Atlanta, GA

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: The term Personally Identifiable Information (PII) as used in this FOIA request is defined as a specific type of sensitive information which may include tax return and return information.

- 1.) Copies of the IRS policies for safeguarding Personally Identifiable Information (PII) for the years 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of unencrypted emails sent by IRS employees containing Personally Identifiable Information (PII) to other IRS employees for the years 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the number of unencrypted emails sent by IRS employees containing Personally Identifiable Information (PII) to non-IRS e-mail accounts for the years 2013, 2014, 2015, and 2016.
- 4.) Copies of the IRS training procedures for employees in safeguarding Personally Identifiable Information (PII) for the years 2013, 2014, 2015, and 2016.
- 5.) Copies of the IRS training procedures and protocols for employees in safeguarding Personally Identifiable Information (PII) contained in e-mails sent by IRS employees to other IRS employees for the years 2013, 2014, 2015, and 2016.
- 6.) Copies of the IRS training procedures and protocols for employees in safeguarding Personally Identifiable Information (PII) contained in e-mails sent by IRS employees to non-IRS e-mail accounts for the years 2013, 2014, 2015, and 2016.

7.) Copies of any data, reports or internal memorandums reflecting the number of emails sent by IRS employees to personal e-mail accounts involving official IRS business for the years 2013, 2014, 2015, and 2016.

8.) Copies of any data, reports or internal memorandums reflecting the number of unencrypted e-mails containing Personally Identifiable Information (PII) that were routed to the EEFax servers via the e-mail system for the years 2013, 2014, 2015, and 2016.

9.) Copies of any data, reports or internal memorandums reflecting that the EEFax does not use encryption for the years 2013, 2014, 2015, and 2016.

10.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees disciplined for sending unencrypted e-mails containing Personally Identifiable Information (PII) to other IRS employees for the years 2013, 2014, 2015, and 2016.

11.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees disciplined for sending unencrypted e-mails containing Personally Identifiable Information (PII) to non-IRS e-mail accounts for the years 2013, 2014, 2015, and 2016.

12.) Copies of any data, reports or internal memorandums reflecting that the IRS has implemented and/or in the process of implementing a systemic solution to ensure that Personally Identifiable Information (PII) is encrypted for 2016 and 2017.

13.) Copies of any data, reports or internal memorandums reflecting that the IRS has implemented or in the process of implementing a solution to require the default Outlook setting for certain IRS employees to encrypt sent e-mail messages for 2016 and 2017.

14.) Copies of any data, reports or internal memorandums reflecting that the IRS has implemented or in the process of implementing a solution to ensure that Personally Identifiable Information (PII) is encrypted by requiring the default Outlook setting for certain IRS employees to encrypt sent e-mail messages for 2016 and 2017.

15.) Copies of any data, reports or internal memorandums reflecting that the IRS has implemented or in the process of implementing a solution to ensure that Personally Identifiable Information (PII) is encrypted by requiring that no IRS employee use a personal e-mail account to conduct official business of the IRS for 2016 and 2017.

16.) Copies of any data, reports or internal memorandums reflecting that the IRS has implemented or in the process of implementing a solution to ensure that Personally Identifiable Information (PII) is encrypted by requiring an information technology update to allow encrypted messages be sent to the EEFax server for 2016 and 2017.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt

material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:

(b)(6)



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See Internal Revenue Manual, 11.3.13.8.4 Expedited Response*, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating

information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 29, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes,

nonprofit public interest groups.” *Better Gov’t Ass’n v. Dep’t of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service’s operations or activities, (b) information which will contribute to an understanding of the agency’s operations or activities, (c) information which will likely contribute to the general public’s understanding of the Internal Revenue Service’s operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public’s understanding of the Internal Revenue Service’s operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to IRS employees sending unencrypted e-mails containing Personally Identifiable Information (PII). The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public’s understanding of the IRS’s operations and activities with respect to IRS employees sending unencrypted e-mails containing Personally Identifiable Information (PII).

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to IRS employees sending unencrypted e-mails containing Personally Identifiable Information (PII).

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government (“CFEG”), <http://www.cfegov.org/home/>. CFEG’s mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG’s goals is to bring transparency to government and to protect the American taxpayer and

the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed November 29, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to IRS employees sending unencrypted e-mails containing Personally Identifiable Information (PII).

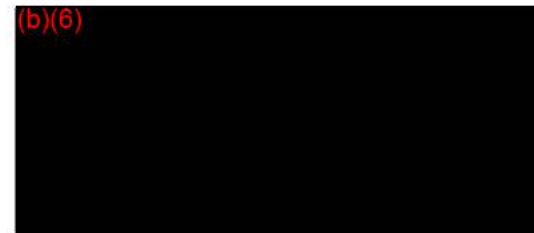
The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

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(b)(6)
Enclosure

(b)(6)



(b)(6)



Internal Revenue Service
FOIA Requests - CPU
4800 Buford Highway
Stop 93 - A
Chamblee, GA 30341

RT 419
ST 20
4 16:00
A
1610
11:30
X

FedEx
(b)(6)

WED - 30 NOV AA
STANDARD OVERNIGHT

XH MGEA

30341
GA-US
ATL



FID 5853886 29NDV16 HKDA 539C1/D427/8CBA

Extremely Urgent

00011

00052

FedEx Express
Package US Airbill

FedEx Tracking Number

(b)(6)

15493

fedex.com 1800.GoFedEx 1800.463.3339

05812031

1 From
Date 11.29.16

(b)(6)

2 Your Internal Billing Reference

3 To
Recipient's Name
Company
Address
City

INTERNAL REVENUE SERVICE
FOIA REQUESTS - CPO

4800 BUFORD HIGHWAY

STOP 93-A

CHAMBLEE

GA

ZIP 30341

Hold Weekday
FedEx location address
REGULATED NOT available for
FedEx First Overnight.
Hold Saturday
FedEx location address
REGULATED NOT available for
FedEx Priority Overnight and
FedEx 2Day to select locations.



0122475171

Form 0215

Recipients Copy

4 Express Package Service

Packages up to 150 lbs.
For packages over 150 lbs., use the
FedEx Express Freight (FE) Service.

Next Business Day

☐ FedEx First Overnight
Earliest next business morning delivery to select
businesses. Friday shipments will be delivered on
Monday unless Saturday Delivery is selected.
☐ FedEx Priority Overnight
Next business morning. Friday shipments will be
delivered on Monday unless Saturday Delivery is
selected.
☒ FedEx Standard Overnight
Next business afternoon.
Saturday Delivery NOT available.

2 or 3 Business Days

☐ FedEx 2Day A.M.
Second business morning.
Saturday Delivery NOT available.
☐ FedEx 2Day
Second business afternoon. Thursday shipments
will be delivered on Monday unless Saturday
Delivery is selected.
☐ FedEx Express Saver
Third business day.
Saturday Delivery NOT available.

5 Packaging

☒ FedEx Envelope* ☐ FedEx Pak* ☐ FedEx Box ☐ FedEx Tube ☐ Other

6 Special Handling and Delivery Signature Options

☐ Saturday Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.
☒ No Signature Required
Packages may be left without
obtaining a signature for delivery.
☐ Direct Signature
Someone at recipient's address
must sign for delivery.
☐ Indirect Signature
If no one is available at recipient's
address, someone at a neighboring
address may sign for delivery. For
residential delivery use only.
Does this shipment contain dangerous goods?
One box must be checked.
☒ No ☐ Yes
Yes: Shipper's Declaration
must be completed.
☐ Dry Ice
Dry Ice, 6 UN 1845
Restrictions apply for dangerous goods - see the current FedEx Service Guide. ☐ Cargo Aircraft Only

7 Payment

Billing to:
☐ Sender
Account No. in Section
1 and fee sheet ☐ Recipient ☐ Third Party ☐ Credit Card ☐ Cash
Enter FedEx Acct. No. or Credit Card No. below. Obtain recip.
Acct. No. Total Packages Total Weight Credit Card Auth.

Insert shipping document here.

Fax

To : IRS FOIA Request

Date : 2016-12-05

Fax : +18778079215

Subject : 1023-EZ Applications

From : (b)(6)

Email : (b)(6)

Phone : (b)(6)

Pages : 2

☐ **Urgent** ☐ **Please Reply** ☐ **For Review** ☐ **Please Recycle** ☐ **Please Comment**

Comments :

Request for list of 1023-EZ applications received in 2016





1801 South Bell Street
Arlington, Virginia 22202

703.341.3000
www.bna.com

December 5th, 2016

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Dear Disclosure Manager:

I am a reporter with Bloomberg BNA requesting documents/data through the Freedom of Information Act.

I am requesting a list of all 1023-EZ applications to the IRS received in 2016, including as many details of the applicant's organization and the application status as possible under FOIA rules.

Digital format for files or data is preferred.

As a member of the media, I am appealing for waiver of any fees associated with this request. If this is not available, I can cover any necessary fees up to \$1000. If it goes above this amount, please inform me first.

Thank you kindly for your help in this regard,

(b)(6)

A large black rectangular redaction box covering the signature area.

Bloomberg BNA
1801 S Bell St, Arlington, VA 22202

(b)(6)

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INTERNAL REVENUE SERVICE
DATA SERVICE

DEC 05 2016

Centralized Processing Unit
Atlanta, GA

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

November 28, 2016

To Whom It May Concern:

This is a request under the Freedom of Information Act. I hereby request the following records:

Materials relating to the review and audit, including but not limited to memos, letters, talking points and determinations made by the agency, of the Progress and Freedom Foundation in the late 1990s. The matter has been extensively covered by the press and investigated by Congress, and pertains to a nonprofit organization. As such, privacy exemptions do not apply.

<http://www.nytimes.com/1999/02/04/us/irs-clears-foundation-linked-to-gingrich-s-ethics-dispute.html>

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Carol CD Hixson
FOR

(b)(6)

See www.muckrock.com for more information on this request and other public records requests. For more information on this request, please contact the MuckRock Foundation at 30243-81286203@requests.muckrock.com.
Filed via MuckRock.com coupon (please use this number and link to get 50% discount on your request).
E-mail (Preferred): 30243-81286203@requests.muckrock.com

For mailed responses, please address (see note):

MuckRock

DEPT MR 30243

411A Highland Ave

Somerville, MA 02144-2516

0001 100101

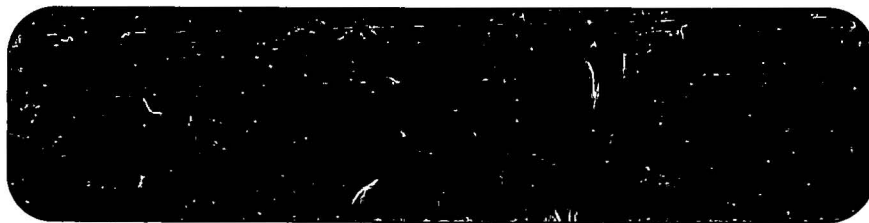
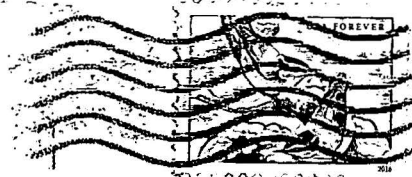
PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.

MUCKROCK

411A Highland Ave
Somerville, MA 02144

BOSTON MA 021

29 NOV 2016 PM 4 L



30362-300606



FOIA REQUEST

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com, FAX 1-818-659-7688 or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of the contingency plan, for your agency, if a government shutdown were to occur.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

[REDACTED]

[REDACTED]

FAX 1-818-659-7688

**Bloomberg
BNA**

1801 South Bell Street
Arlington, Virginia
22202

703.341.3000
www.bna.com

December 9, 2016

Internal Revenue Service
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

To Whom It May Concern:

This is a request under the Freedom of Information Act.

I request that a copy of any reports detailing the dollar amount and number of returns filed with the Additional Medicare Tax and Net Investment Income Tax during calendar year 2015 be provided to me.

Statistics on number of returns and total dollar amount are available in the 2014 data book for returns filed in CY2014. The same statistics are not included in the 2015 data book for CY2015. I am requesting any documents, reports or data that include the dollar amount and number of returns filed with the Additional Medicare Tax and Net Investment Income Tax during CY2015.

In order to determine my status for the applicability of fees, you should know that I am a representative of the news media affiliated with Bloomberg BNA, and this request is made as part of newsgathering and not for a commercial use.

I will accept these records as a whole or in parts as they become available. If you would like me to clarify my request, please contact me directly at (b)(6) or (b)(6)

Regards,

(b)(6)

Bloomberg BNA, #4324

(b)(6)

**Bloomberg
BNA**

1801 South Bell Street
Arlington, Virginia
22202

703.341.3000
www.bna.com

December 9, 2016

Internal Revenue Service
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

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I will accept these records as a whole or in parts as they become available. If you would like me to clarify my request, please contact me directly at (b)(6) or (b)(6).

Regards,

(b)(6)

Bloomberg BNA, #4324

(b)(6)

FOIA REQUESTS

John Greenewald, Jr.

Owner/Founder

The Black Vault

<http://www.theblackvault.com>

Toll Free: (800) 456-2228

International: 1 (818) 655-0474

Fax: (818) 659-7688

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails to or from Commissioner John Koskinen, that contain the following keyword:

TRUMP

The dates to search would be all dates after the processing of FOIA cases F16313-0003 and F16179-0006.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

A black rectangular redaction box covering the signature and any handwritten notes or contact information that might have been present.

To whom it may concern,

This is a non-commercial request made under the provisions of the Freedom of Information Act 5 U.S.C. S 552. My FOIA requester status as a "representative of the news media." I am a freelance television producer often working on documentaries related to my FOIA requests, my work is commonly featured throughout major news organizations, and I freelance writer for news sites as well. Examples can be given, if needed.

I prefer electronic delivery of the requested material either via email to john@greenewald.com or via CD-ROM or DVD via postal mail. Please contact me should this FOIA request should incur a charge.

I respectfully request a copy of records, electronic or otherwise, of all emails to or from Commissioner John Koskinen, that contain the following keyword:

CLINTON

The dates to search would be all documents after the dates searched for FOIA case F16313-0005.

Thank you so much for your time, and I am very much looking forward to your response.

Sincerely,

John Greenewald, Jr.

A black rectangular redaction box covering the signature and any handwritten notes or contact information that might have been present.

IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

DEC 28 2016

Centralized Processing Unit
Atlanta, GA

To Whom It May Concern:

This is a request under the Federal Freedom of Information Act (FOIA), the First Amendment to the United States Constitution, the common law of the United States, the Privacy Act (5 U.S.C.) section 552a, and any statute providing for public access to government information:

I request that I be sent copies of the following documents or, if there is a large number, be permitted to inspect the following documents:

Any and all transition briefing documents or materials given by the Internal Revenue Service to the transition/landing team for President-elect Donald Trump. This includes copies of materials loaded onto technology (e.g., but not limited to, tablets or cloud technology) for ease of use by the transition and/or landing teams.

If possible, I would prefer to receive the largest number of records or documents in electronic form.

I am filing this FOIA request as a "representative of the news media" since I am a reporter for The Hill newspaper. This designation entitles me to a waiver of fees accumulated during the actual search and review process. However, if your agency does determine that I should be charged for any part of this request, please contact me before any searches reach an estimate cost of \$25.

Now published four times a week, The Hill delivers solid, non-partisan and objective reporting on the business of Washington, covering the inner-workings of Congress, as well as the nexus between politics and business. For more information about The Hill, please refer to www.thehill.com.

In reference to our request I have provided the following information addressing the points listed in the Department of Justice's FOIA Guide, 2002 Edition: Fees and Fee Waivers, as found online at <http://www.usdoj.gov/oip/fees.htm>.

1. The content from these documents "is likely to contribute" to the understanding of your agency to the common reader. Our reporting would not be possible without the specific content garnered by the release of the requested information. Prior to any action on this FOIA request, this information is not in the public domain.

2. Due to the nature of our organization, The Hill, the disclosure under our FOIA request will "contribute to the understanding of the public at large." The information will be printed in our newspaper, The Hill, and on our website, www.thehill.com, and will be read by a large number of people. The newspaper's current circulation is 21,000 and is read by members of Congress, Capitol Hill staff members, executive branch officials, lobbyists and interest groups in the Washington. We expect the information produced through this and other FOIA requests to serve as the basis for several articles that explain the actions and operations of government to the general public.

3. Reporters at The Hill newspaper also possess the skills necessary to process the requested information. We write articles for print and online publication. Other members of the media consider us to be a news organization of high standing as evidenced by our numerous awards over the years. Additionally, many federal agencies have deemed The Hill to be a news media outlet for FOIA requests.

4. The disclosures we requested through the Freedom of Information Act do not primarily serve any "commercial interest." Any data derived from our request will be used primarily to educate the public and will be distributed freely. As described in section (3), we represent the news media and plan to distribute this information to the public.

As I am sure you are aware, the Freedom of Information Act requires that if part of a record is exempt from disclosure, you must redact and release all segregated parts. Please describe the deleted material in detail and specify the reasons for believing that the alleged statutory justification applies in this instance.

Do contact me by telephone or e-mail if you have any questions regarding this request or recommendations on how to streamline or revise it. If my request is denied in whole or in part, please specify which exemption(s) is (are) claimed for each passage or whole document denied. In addition, please give the number of pages in each document and the total number of pages pertaining to this request and the dates of the documents withheld. Please provide copies of any logs, internal tracking numbers or other file-tracking device or system of documents in existence but denied disclosure. Such statements will be helpful in deciding whether to appeal an adverse determination.

I appreciate your attention to this and expect, as the FOIA provides, to hear from your office within 20 days. If you have any questions about the nature or scope of this request, please call me at (b)(6).

Sincerely,

(b)(6)

The Hill
1625 K Street NW, Suite 900
Washington, DC 20006

(b)(6)



THE HILL
Capitol Hill Publishing 1625 K Street, N.W. Suite 900 Washington, D.C. 20006

CAP DISTRICT
NO 207
19 DEC '16
PN 2 L

neopost
12/19/2016
US POSTAGE

FIRST-CLASS MAIL

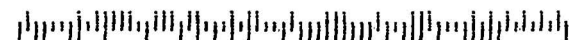
\$00.67⁵



ZIP 20006
041L11232141

IRS FOIA REQUEST
HQ FOIA; STOP 211
P.O. BOX 621506
Atlanta, GA 30362-3006

30362-300606



IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

INTERNAL REVENUE SERVICE
Data Service

DEC 28 2016

Centralized Processing Unit
Atlanta, GA

To Whom It May Concern:

This is a request under the Federal Freedom of Information Act (FOIA), the First Amendment to the United States Constitution, the common law of the United States, the Privacy Act (5 U.S.C.) section 552a, and any statute providing for public access to government information:

I request that I be sent copies of the following documents or, if there is a large number, be permitted to inspect the following documents:

Any and all transition briefing documents or materials given by the Internal Revenue Service to the transition/landing team for then-President-elect Barack Obama in 2008 and 2009. This includes copies of materials loaded onto technology (e.g. tablets or cloud technology) for ease of use by the transition and/or landing teams.

If possible, I would prefer to receive the largest number of records or documents in electronic form.

I am filing this FOIA request as a "representative of the news media" since I am a reporter for The Hill newspaper. This designation entitles me to a waiver of fees accumulated during the actual search and review process. However, if your agency does determine that I should be charged for any part of this request, please contact me before any searches reach an estimate cost of \$25.

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1. The content from these documents "is likely to contribute" to the understanding of your agency to the common reader. Our reporting would not be possible without the specific content garnered by the release of the requested information. Prior to any action on this FOIA request, this information is not in the public domain.

2. Due to the nature of our organization, The Hill, the disclosure under our FOIA request will "contribute to the understanding of the public at large." The information will be printed in our newspaper, The Hill, and on our website, www.thehill.com, and will be read by a large number of people. The newspaper's current circulation is 21,000 and is read by members of Congress, Capitol Hill staff members, executive branch officials, lobbyists and interest groups in the Washington. We expect the information produced through this and other FOIA requests to serve as the basis for several articles that explain the actions and operations of government to the general public.

3. Reporters at The Hill newspaper also possess the skills necessary to process the requested information. We write articles for print and online publication. Other members of the media consider us to be a news organization of high standing as evidenced by our numerous awards over the years. Additionally, many federal agencies have deemed The Hill to be a news media outlet for FOIA requests.

4. The disclosures we requested through the Freedom of Information Act do not primarily serve any "commercial interest." Any data derived from our request will be used primarily to educate the public and will be distributed freely. As described in section (3), we represent the news media and plan to distribute this information to the public.

As I am sure you are aware, the Freedom of Information Act requires that if part of a record is exempt from disclosure, you must redact and release all segregated parts. Please describe the deleted material in detail and specify the reasons for believing that the alleged statutory justification applies in this instance.

Do contact me by telephone or e-mail if you have any questions regarding this request or recommendations on how to streamline or revise it. If my request is denied in whole or in part, please specify which exemption(s) is (are) claimed for each passage or whole document denied. In addition, please give the number of pages in each document and the total number of pages pertaining to this request and the dates of the documents withheld. Please provide copies of any logs, internal tracking numbers or other file-tracking device or system of documents in existence but denied disclosure. Such statements will be helpful in deciding whether to appeal an adverse determination.

I appreciate your attention to this and expect, as the FOIA provides, to hear from your office within 20 days. If you have any questions about the nature or scope of this request, please call me at (b)(6)

Sincerely,

(b)(6)

The Hill
1625 K Street NW, Suite 900
Washington, DC 20006

(b)(6)



THE HILL
Capitol Hill Publishing 1625 K Street, N.W. Suite 900 Washington, D.C. 20006

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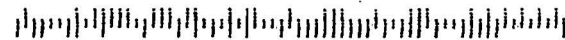
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ZIP 20006
041L11232141

IRS FOIA REQUEST
HQ FOIA; STOP 211
P.O. BOX 621506
Atlanta, GA 30362-3006

30362-300606



(b)(6)

December 23, 2016

Via FedEx

Internal Revenue Service
FOIA Requests
Headquarters Disclosure Office
4800 Buford Highway – Stop 93 – A
Chamblee, GA 39901-0093

INTERNAL REVENUE SERVICE
Data Service

DEC 28 2016

Centralized Processing Unit
Atlanta, GA

Re: Freedom of Information Act Request

Dear Sir or Madam:

This is a request under the Freedom of Information Act, 5 U.S.C. §552. This office represents Committee For Efficient Government, a public interest group and on behalf of my client we are seeking the following documents:

Note: Long-term travel as used in this FOIA request means IRS employees that are at a temporary duty location ("TDY") for more than two months.

- 1.) Copies of the IRS policies for long-term travel of its employees for each of the following years: 2013, 2014, 2015, and 2016.
- 2.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 3.) Copies of any data, reports or internal memorandums reflecting the total trip cost per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 4.) Copies of any data, reports or internal memorandums reflecting the total trip cost of all IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 5.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees who traveled 125 business days or more and the total trip cost per IRS employee that traveled 125 business days or more for each of the following years: 2013, 2014, 2015, and 2016.
- 6.) Copies of any data, reports or internal memorandums reflecting the total cost of lodging per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.

- 7.) Copies of any data, reports or internal memorandums reflecting the average cost of lodging per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 8.) Copies of any data, reports or internal memorandums reflecting the total cost of meals and incidental expenses of all IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 9.) Copies of any data, reports or internal memorandums reflecting the average cost of meals and incidental expenses per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 10.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel staying at luxury hotels and luxury apartments for each of the following years: 2013, 2014, 2015, and 2016.
- 11.) Copies of any data, reports or internal memorandums reflecting the total cost of IRS employees on long-term travel staying at luxury hotels and luxury apartments for each of the following years: 2013, 2014, 2015, and 2016.
- 12.) Copies of any data, reports or internal memorandums reflecting the average cost per IRS employee on long-term travel staying at luxury hotels and luxury apartments for each of the following years: 2013, 2014, 2015, and 2016.
- 13.) Copies of any data, reports or internal memorandums reflecting the total cost of taxis of all IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 14.) Copies of any data, reports or internal memorandums reflecting the average cost of taxis per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 15.) Copies of any data, reports or internal memorandums reflecting that the IRS has taken steps to reduce excess travel expenditures of IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 16.) Copies of any data, reports or internal memorandums reflecting the total cost of laundry and dry cleaning of all IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 17.) Copies of any data, reports or internal memorandums reflecting the average cost of laundry and dry cleaning per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.
- 18.) Copies of any data, reports or internal memorandums reflecting the total cost of cable and internet of all IRS employees on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.

19.) Copies of any data, reports or internal memorandums reflecting the average cost of cable and internet per IRS employee on long-term travel for each of the following years: 2013, 2014, 2015, and 2016.

20.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel that had total trip costs exceeding \$25,000 in one year for each of the following years: 2013, 2014, 2015, and 2016.

21.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel that had total trip costs exceeding \$50,000 in one year for each of the following years: 2013, 2014, 2015, and 2016.

22.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel that had total trip costs exceeding \$75,000 in one year for each of the following years: 2013, 2014, 2015, and 2016.

23.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel that had total trip costs exceeding \$100,000 in one year for each of the following years: 2013, 2014, 2015, and 2016.

24.) Copies of any data, reports or internal memorandums reflecting the number of IRS employees on long-term travel that had total trip costs exceeding \$250,000 in one year for each of the following years: 2013, 2014, 2015, and 2016.

If you conclude that any of the documents requested below are exempt from disclosure under FOIA, I request that the IRS exercise its discretion and disclose any such documents despite such conclusion. If you conclude that any requested document(s) contain both exempt and nonexempt material under FOIA, and you also decide not to disclose the exempt material, I request that all nonexempt material be disclosed and that deletion or redaction of exempt material be plainly and conspicuously indicated.

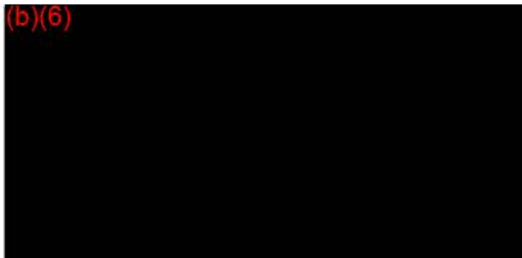
If you determine that certain documents or parts of documents are exempt, and you decide not to release such documents or parts of documents, I request that you specify which exemption(s) specified in 5 U.S.C. § 552(b) you contend applies to each document or part of a document not released. If you determine that any requested documents for which the IRS does not possess identical copies are not in the possession, custody or control or otherwise available to the IRS, I request that you identify all federal agencies, other entities or individuals believed to have possession, custody or control of such documents or to which any such documents might otherwise be available, together with the specific documents or categories of documents believed to be in the possession, custody or control or otherwise available to each such federal agency, other entity or individual.

We agree to pay any and all expenses up to \$500 related to this request. If you anticipate that the expenses would exceed \$500, we would appreciate being advised thereof in advance of the assembly of those records and the estimated charge in excess of \$500, if any, for doing so. If the expenses exceed \$500 I am requesting a fee waiver below on behalf of my client, Committee For

Efficient Government. In order to determine my status for the applicability of fees, you should know that I am an "Other" Requester seeking information for non-commercial or personal use.

I request that any notification of those determinations specified above be provided to me within ten (10) days of the submission of this request, even if you should find it necessary to extend the initial ten (10) day period provided for the IRS's response to locate and copy those requested documents that are in the possession, custody or control of the IRS or otherwise available to the IRS.

Please send your response, and direct any inquiries, to:



As proof of identity, I am including a copy of my driver's license.

Request for Expedited Processing

The Freedom of Information Act provides for expedited processing if the requester asks in writing and demonstrates a compelling need for the information. *See* Internal Revenue Manual, 11.3.13.8.4 Expedited Response, (08-14-2013). The information being sought is urgently needed by my client Committee For Efficient Government (CFEG). CFEG is primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

CFEG hosts a website, <http://www.cfegov.org/home/>. On its website CFEG provides information to the public regarding Federal Government activity. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed December 23, 2016) (emphasis added).

CFEG is engaged in reporting, preventing and eliminating fraud, waste and abuse in government. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

Waiver of Fees Requested

This is a request for which a fee waiver is required under 5 U.S.C. § 552(a)(4)(A)(iii). 5 U.S.C. § 552(a)(4)(A)(iii) states:

Documents shall be furnished without any charge or at a charge reduced below the fees established under clause (ii) if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the requestor.

As the courts have observed, the fee waiver provision 'was added to FOIA 'in an attempt to prevent government agencies from using high fees to discourage certain types of requesters and requests' in a clear reference to requests from journalists, scholars, and most important for our purposes, nonprofit public interest groups." *Better Gov't Ass'n v. Dep't of State*, 780 F. 2d 86, 93-94 (D.C. Cir. 1986). FOIA fee waiver requests are to be liberally construed in favor of noncommercial requesters, such as in this case. *See, e.g., Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003).

The factors identified in 26 C.F.R. § 601.702(f)(2)(i) also dictate a fee waiver here as the information will lead to: (a) information which concerns the Internal Revenue Service's operations or activities, (b) information which will contribute to an understanding of the agency's operations or activities, (c) information which will likely contribute to the general public's understanding of the Internal Revenue Service's operations or activities (my clients will make these records broadly available, for free, and through a variety of means), and (d) will significantly contribute to the public's understanding of the Internal Revenue Service's operations or activities (the information is not already available to the general public).

II(A). Disclosure of the Requested Materials Will Lead to Information Which Will Contribute to the Public Understanding of the Operations or Activities of Government

This FOIA requests records pertaining to the cost of long-term travel of IRS employees. The requested information will enable CFEG to obtain information which will better inform the public concerning actual or alleged Federal Government activity.

The requested information will likely lead to and contribute significantly to the public's understanding of the IRS's operations and activities with respect to the cost of long-term travel of IRS employees.

II(B). Disclosure of the Materials is Not Primarily in the Commercial Interest of the Requesters; My Client Intends to Widely Distribute the Information Obtained to the Public at No Charge

My client is uniquely situated to digest and disseminate information received from the IRS.

As discussed below, my client will disseminate information received from the IRS which will shed light upon operations within the IRS pertaining to the cost of long-term travel of IRS employees.

My client intends to disseminate the information received as follows:

1. By hosting the disclosed information on the website of the Committee for Efficient Government ("CFEG"), <http://www.cfegov.org/home/>. CFEG's mission

is to seek and explore ways in which the Government can operate more efficiently and bring those ideas and solutions to the forefront of Congress and the American public.

One of CFEG's goals is to bring transparency to government and to protect the American taxpayer and the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses, such as the losses which are occurring at the U.S. Treasury as a result of the identity theft-based tax refund fraud problem.

CFEG's mission is to also bring transparency to the U.S. Treasury by educating lawmakers and bringing to their attention examples of government losses through inefficiency, mismanagement, negligence, and waste which has resulted in the depletion of government assets, resources and taxpayer money.

See "Mission Statement," <http://www.cfegov.org/home/mission-statement/> (last accessed December 23, 2016) (emphasis added).

Significantly, CFEG has prior experience in communicating to the public the pressing issues related to the identity theft tax refund fraud epidemic. Its website includes statistics related to the identity theft tax refund fraud problem, as well as discussion of

potential solutions, and information for how members of the public who have been victimized can seek help.

CFEG also lobbies Congress, seeking to support the introduction and passage of legislation that will effectively address the identity theft tax refund fraud problem and require the IRS to commit the necessary resources to effectively combat this problem. CFEG's website also has resources to help the public contact their elected officials to share their views on these issues. The requested records will lead to information which will shed light upon operations within the IRS pertaining to the cost of long-term travel of IRS employees.

The information will be provided to a wide audience for the public benefit and increase the public's understanding of the operations of the IRS. The information will be provided to a wide audience for the public benefit and will be hosted on CFEG's website. They will be readily available, for free, to any member of the public with ability to access the internet. They will be especially likely to be found by individuals interested in ensuring governmental transparency and efficiency.

My client also intends to look for additional ways to offer the information to the public at no cost. They are private citizens who are passionate about government transparency and eliminating government waste. They do not stand to gain any commercial benefit as a result of the dissemination of these materials.

These are precisely the circumstances under which a fee waiver is required. If you have any questions or seek clarification regarding any of the points raised above, please do not hesitate to contact me.

I look forward to your confirmation that the IRS will agree to waive a quoted fee and proceed with the processing of this important FOIA request. Please contact me at your earliest convenience to advise me that the Treasury Department will make the requested copies available. If you have any further questions regarding this request, please contact me at your convenience. Thank you.

(b)(6)

Enclosure

(b)(6)

FID 5192657 23DEC16 HQDA 539C11/042F/8F8A

012

052

FedEx Package
Express US Airbill

FedEx
Tracking
Number

1 From

Date

Sender
Name

Company

Address

City

2 Your Internal Billing Reference

3 To
Recipient's
Name

Company

Address

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Address

Use this line for the HOLD location address or for confirmation of your shipping address.

City

State

ZIP

Hold Weekday
FedEx location address
REQUIRED. NOT available for
FedEx Next Overnight.

Hold Saturday
FedEx location address
REQUIRED. Available ONLY for
FedEx Priority Overnight and
FedEx 2Day to select locations.

0122475171



Form
ID No. 0215

4 Express Package Service

* To select location.

Packages
For packages over a
FedEx Express weight.

Next Business Day

☐ FedEx First Overnight
Earliest next business morning delivery to select
locations. Friday shipments will be delivered on
Monday unless Saturday Delivery is selected.

☐ FedEx Priority Overnight
Next business morning. Friday shipments will be
delivered on Monday unless Saturday Delivery
is selected.

☒ FedEx Standard Overnight
Next business afternoon. Saturday Delivery NOT available.

2 or 3 Business Days

☐ FedEx 2Day A.M.
Second business morning. Saturday Delivery NOT available.

☐ FedEx 2Day
Second business afternoon. Thursday shipments
will be delivered on Monday unless Saturday
Delivery is selected.

☐ FedEx Express Saver
Third business day. Saturday Delivery NOT available.

5 Packaging * Declared value limit \$500.

☐ FedEx Envelope*

☐ FedEx Pak*

☐ FedEx
Box

☐ FedEx
Tube

☐ Other

6 Special Handling and Delivery Signature Options Fees may apply. See the FedEx Service Guide.

☐ Saturday Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

☐ No Signature Required
Package may be left without
obtaining a signature for delivery.

☐ Direct Signature
Someone at recipient's address
may sign for delivery.

☐ Indirect Signature
If no one is available at recipient's
address, someone at a neighboring
address may sign for delivery. For
residential deliveries only.

Does this shipment contain dangerous goods?

Once box is sealed, no checked.

☐ No

☐ Yes

As per attached
Shipper's Declaration.

☐ Yes

Shipper's Declaration
not required.

☐ Dry Ice

Dry Ice, 3 UN 1845

☐ Cargo Aircraft Only

Restrictions apply for dangerous goods — see the current FedEx Service Guide.

7 Payment Bill to:

Enter FedEx Acct. No. or Credit Card No. below.

Obtain recip.
Acct. No.

☐ Sender
Acct. No. in Section
I will be billed.

☐ Recipient

☐ Third Party

☐ Credit Card

☐ Cash/Chk.

Total Packages

Total Weight

Credit Card Auth.

Our liability is limited to US\$100 unless you declare a higher value. See the current FedEx Service Guide for details.

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Internal Revenue Service
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