TESTIMONY OF CLETA MITCHELL, ESQ.

HEARING ON THE FREEDOM OF INFORMATION ACT

HOUSE COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

TUESDAY, JUNE 2, 2015

Mr. Chairman, Mr. Ranking Member, Members of the Committee:

Thank you for inviting me to testify today about a subject that is of great interest to me, to my clients and to the American people. The Freedom of Information Act. "FOIA" was enacted by Congress in 1966 to give the citizenry access to information and documents that *they* have paid for.

But the reality is that federal agencies today refuse to comply with the letter or the spirit of FOIA. The USA.gov website has a downloadable brochure about the *Freedom of Information Act* that describes the Freedom of Information Act as "*the law that gives you the right to access information from the federal government.*"

The problem is, while that is what the law is supposed to do, it is *not* how federal agencies handle FOIA requests in real life.

My experience with FOIA has been on behalf of several grassroots citizens' organizations over the past several years, as these groups began to wonder why various federal agencies had either targeted them, subjected them to what they believed were violations of their rights under the statute or were proposing draconian new regulations that would impact them and others similarly situated.

And in each and every instance, the simple process outlined in the USA.gov brochure is *not* what these citizens' groups experienced. Instead, it has become clear that only by filing litigation does a federal agency begin to produce documents in its possession responsive to the FOIA request. And if the litigation is a FOIA appeal, the agency invokes one of several non-statutory exceptions to FOIA as the means of withhold responsive documents and information from the people.

Let me share some of my clients' FOIA experiences:

True the Vote / King Street Patriots / Catherine Engelbrecht. In the spring of 2013, Catherine Engelbrecht, who has testified before this Committee, filed FOIA requests with the federal agencies who had landed on her doorstep within the months immediately following her filing of applications for exempt status for two conservative grassroots organizations: a 501(c)(3) organization, True the Vote and a 501(c)(4 organization, King Street Patriots. Her requests were for documents related to the surprise audits, inspections and agency contacts to her organizations and to her family businesses. The FOIA requests were either ignored, largely redacted, or produced deliberately false responses. Note in particular the response(s) to Ms. Engelbrecht's FOIA request to OSHA which resulted in false statements from the agency. That information is attached to my testimony. Essentially, all the FOIA requests produced zero information and no documents responsive to her requests.

Fast forward, early 2015, once again, Ms. Engelbrecht filed FOIA requests with the same federal agencies, including the IRS, the Department of Justice, and the Bureau of Alcohol, Tobacco and Firearms, again seeking documents that reference True the Vote, Catherine Engelbrecht and/or King Street Patriots. As of

today, none of the agencies have produced documents responsive to these FOIA requests. A chronology of the interactions between the organization and various federal agencies over the past six months is attached to my testimony.

Two years and multiple requests have produced nothing.

National Organization for Marriage. In the spring of 2012, the National Organization for Marriage ("NOM") became aware that its confidential donor schedule from its IRS Form 990 had been released by the IRS and posted on the website of its ideological opponent, the Human Rights Campaign. NOM immediately filed a demand with the Treasury Inspector General for Tax Administration ("TIGTA") to investigate the illegal release by the IRS of its donor schedule, which is, by law, not a public filing. After some time passed and NOM was not provided any information about the results of the investigation, NOM requested a copy of the TIGTA investigation report through a FOIA request. What NOM received in response to its FOIA request were mostly documents NOM had provided the agencies and no documents responsive to the FOIA request. NOM filed another request seeking the specific documents pertinent to the illegal release of its Schedule B donor information. Again, no documents responsive to the FOIA request were forthcoming. Indeed, the IRS and Treasury department took the position that there were either no responsive documents or the documents that did exist could not be provided to NOM because providing such documents to NOM would violate the Section 6103 or other "privacy" rights of those being investigated for the illegal release of NOM's confidential Schedule B. In all, there were at least three separate FOIA requests from NOM to the IRS and Treasury, seeking documents that would reveal the sources of the release of NOM's Schedule B. And each time, both the IRS and Treasury claimed that they had produced all responsive documents and any other documents could not be released

without violating the statutory rights of the individuals who were investigated by TIGTA.

NOM ultimately sued the IRS, not as a FOIA appeal, but in a cause of action under the tax code to recover damages from the IRS for the agency's violation of the provisions of law that protect the confidentiality of NOM's donor information. The IRS in discovery in the litigation was required to produce thousands of pages of documents related to the illegal release of the NOM donor schedule…documents that it had claimed didn't exist in response to the FOIA requests seeking those same documents. Only then was NOM able to learn the true story of how its confidential donor schedule had been obtained illegally from the IRS by someone who hates the organization.

Tea Party Patriots. Tea Party Patriots filed FOIA requests in May 2013 seeking all documents from the IRS related to the group's application for exempt status for Tea Party Patriots, a 501(c)(4) organization and the application for exempt status of its companion 501(c)(3) organization, the Tea Party Patriots Foundation. As of this date, no documents have been received by either entity. Rather, a series of letters essentially every 90 days for the past two years arrive from the IRS, including the latest letter dated April 29, 2015, stating that the agency needs 'more time' to process the FOIA requests and then granting itself another 90 days to produce responsive documents. Copies of the FOIA requests and the IRS response letters are attached to my testimony.

The same circumstance arose when Tea Party Patriots filed FOIA requests with the IRS and Treasury in early December 2014, days after the IRS had issued proposed new regulations governing and restricting the political speech and association of 501(c)(4) organizations. Those proposed regulations were issued the

day after Thanksgiving 2014 and clearly had been in process for many months prior to their public release during the Thanksgiving holiday. There was no public notice of the rulemaking because the entire process was conducted 'off-plan' which means that the IRS and Treasury department did not include the development of regulations governing 501(c)(4) speech and association in the listing of regulations the agencies were developing – meaning that the rulemaking was conducted in total secrecy within the IRS and the highest levels of the Treasury department.

Because the proposed regulations would directly impact the operations and activities of Tea Party Patriots – as well as every other citizens group in America, Tea Party Patriots filed a FOIA request with both the IRS and Treasury asking for documents regarding the proposed rules. The statute requires an agency to provide responsive documents within thirty (30) days of the request, with an additional fifteen days if the agency cannot meet the 30 day deadline.

Both the IRS and Treasury responded that it would take the full 45 days to be able to respond to the FOIA request, which would have meant that the documents would be provided to Tea Party Patriots at the end of January 2014, a month before the deadline for filing comments regarding the proposed regulations.

Except that isn't how it works in real life.

The Treasury department invoked its additional fifteen day extension….and then never responded again.

The IRS invoked its fifteen day extension…and then went on to advise that the documents would not be forthcoming until early April 2014 – fully one month after the deadline for filing comments on the proposed regulations.

When the April deadline came, we received another letter from the IRS advising that it would be July 2014 before the documents could be provided.

I contacted Ms. Denise Higley, the individual who signed the FOIA letters from the IRS and asked if she could provide any information on how the agency was coming in terms of fulfilling the statutory requirements of searching, identifying and producing responsive documents.

Ms. Higley advised that after she confirms the FOIA requests, she then directs those to the appropriate agency personnel. And that she had heard nothing from anyone since. I asked, "how did you arrive at the April 2014 date?" She indicated that she had estimated that that would be sufficient time for the IRS to produce the documents. When I asked, "well, how did you then arrive at the July date in your latest letter?", she advised that she was 'estimating' as to how much additional time would be needed.

My question was, "So you just basically make up these dates because you never hear from anyone within the agency?" And she said, that was correct.

What she was telling me is that if a citizen wants information and documents from the IRS – and likely for any other federal agency, at least in this Administration – be prepared to file a federal lawsuit because if you don't, you will not get anything from the agency.

Tea Party Patriots did file suit against the IRS and Treasury department seeking to enforce its FOIA requests. That suit was filed in April 2014 and one year later, we have received monthly document productions. Here is what we have received:

- Thousands of pages of documents fully, or largely redacted so as to be completely devoid of substantive information
- Vaughn indexes that describe thousands of documents that are being withheld by both agencies and not produced at all
- Thousands of emails that are redacted, except for the dates and times of sending and *most* (but not all) of those on the email chain – to the point that no actual substantive documents have been produced in a year's worth of rolling document productions.
- We have learned only three things in the course of seeking full disclosure of information and documents related to the 501(c)(4) regulations:
    - We have learned that the regulations were primarily the handiwork of Ruth Madrigal, an Attorney-Advisor in the Office of Tax Policy of the Treasury Department. She is responsible for advising the Assistant Secretary (Tax Policy) on all matters involving tax-exempt organizations – and she has emerged as the leader of this project, but documents related to why Ms. Madrigal undertook this project in the first place and who initiated the secret 501(c)(4) regulations have either not been produced, or the information is contained in the produced documents but is blacked out. So we know that the effort to regulate, stifle and restrict the free speech rights of citizens groups originated at the highest levels of the Obama administration. We should be able to see that information in the documents – but it has been obliterated to keep us from learning any of those specific details.

- We have learned that the original plan was for the proposed regulations to be issued on the Friday of Labor Day weekend, 2013 and, in fact, the regulations had already been sent to the Federal Register for publication on that Friday. For reasons that are blacked out in the documents we have received, the proposed regulations were withdrawn from the Federal Register and underwent another 2 ½ months of work….all of which is redacted and invisible to us…and then when the powers-that-be concluded they were in shape to be published, the IRS worked overtime to make absolutely certain that the proposed regulations were issued Thanksgiving week, and NOT the Friday before Thanksgiving in 2013.
- We have learned that the IRS does not respond to FOIA requests unless a lawsuit is filed in federal court and then, the documents that are produced are largely useless because of the manner in which the IRS invokes certain 'privileges' against disclosure.

Congress, in enacting FOIA, identified 9 exemptions to the types of records and documents federal agencies are required to provide to citizens. Those exemptions are very specific and narrow, at least when Congress envisioned them. The exemptions cover:

1. classified national defense and foreign relations information,
2. internal agency personnel rules and practices,
3. information that is prohibited from disclosure by another law,

4. trade secrets and other confidential commercial information,

5. inter-agency or intra-agency communications that are protected by legal privileges,

6. information that would invade someone's personal privacy,

7. certain information compiled for law enforcement purposes,

8. information relating to the supervision of financial institutions, and

9. geological information on wells.

The IRS and many other federal agencies have successfully persuaded various judges over the years that these narrow exemptions authorized by Congress should be much broader and all too often, federal judges have sided with the agencies, against the citizens – to the point that FOIA is neutered almost beyond usefulness.

In the Tea Party Patriots FOIA appeal, the redactions and withheld documents rely almost exclusively upon the 'deliberative process' privilege…which the IRS and Treasury contend applies to any substantive document that would provide any real information as to what the IRS and Treasury intended with their proposed regulations, why they intended it and where the regulations originated, their purpose and meaning. All the kinds of information that FOIA is supposed to guarantee to the citizens.

Copies of all the FOIA requests in Tea Party Patriots, Inc. vs the IRS and Treasury litigation and all the CD roms with the documents produced to date in the litigation have been provided to the Committee.

The ‘deliberative process’ privilege is used by the IRS and Treasury in our FOIA appeal to shield the agencies from providing documents to answer the basic questions about these proposed regulations that came out of nowhere, with no intervening Congressional action and which would have – and may yet – adversely impact thousands of citizens organizations nationwide.

After more than 160,000 comments were filed opposing the (c)(4) regulations, they were withdrawn, not surprisingly, late on the Thursday of the Memorial Day holiday last year…but the IRS Commissioner publicly stated that the agencies are continuing to rework the proposed regulations and plans to reissue them at some point.

Since we know the pattern of the IRS and Treasury is to spring important matters during holiday weeks and weekends – and since they weren’t issued this past Memorial Day, we will be on the lookout on July 2 – as that is the next holiday weekend.

The IRS has evidenced a pattern of stealth and arrogant disregard for the statutory rights of the American people to know what their government is doing to and about them. The IRS develops these very significant regulations, suddenly releases them during holidays, withdraws them on a holiday weekend…. so it should not come as a surprise to anyone that the IRS – and the Dept of Treasury – would thumb their noses at their FOIA obligations which are for the purpose of transparency, a concept that has long been vanquished from the IRS and Treasury.

Most people do not have the time or the money to file appeals in federal court when the IRS or any federal agency simply disregards their FOIA requests. And even when a FOIA appeal is filed, Tea Party Patriots experience in our FOIA appeal has resulted in our receiving reams and reams of worthless pieces of paper from which any actual information has been removed.

I must point out my personal favorite was the April document production from the Department of Treasury – in which all of these documents – ALL of them – are drafts, emails, redrafts, and revisions to ONE press release….the press release regarding the publication of the c4 regulations. The drafts and redrafts are all redacted, but the entire month's document production last month was with regard to that one press release.

The month before that, the document production was of law review articles, the Congressional Record and other public documents regarding the Internal Revenue Code and the history of exempt organizations.

The Department of Justice FOIA page on its website describes FOIA as follows:

The Freedom of Information Act (FOIA) is a law that gives you the right to access information from the federal government. It is often described as the law that keeps citizens in the know about their government

I have learned through painful experiences with and on behalf of my clients that that is high-sounding verbiage but it has long since stopped being a true description of FOIA.

FOIA is almost fifty years old. And FOIA at fifty isn't aging very well. Congress should close the loopholes that allow federal agencies to ignore FOIA requests altogether until and unless they are sued – and should plug the various loopholes that agencies have continued to expand in their never-ending quest to deny to the American people information to which we are entitled and which Congress has emphatically stated that we should have.

I am happy to answer any questions the Members of the Committee may have. Thank you again for allowing me to testify today. ###

TRUE the VOTE

May 29, 2015

FALSE RESPONSE TO FOIA REQUEST FROM OSHA

In May 2013, both Engelbrecht Manufacturing[1] and Rep. Ted Poe (Texas)[2] filed FOIA requests with OSHA seeking available records related to the agency's recent site inspection of my company's premises. Letters included requests for "documents related to the instigation and source(s) of any complaint(s) generated or filed" to inspire the event. No such instigating documents were provided, only copies of letters already given to me citing violations.[3]

After I opted to take my timeline of government targeting public, a Madison, Wisconsin-based reporter managed to get a Department of Labor spokesperson to claim on record that my company had been selected as "as part of an OSHA initiative to inspect fabricated metal products manufacturers" in Texas and other southern states.[4] My research team found an ongoing OSHA Emphasis Program for Safety & Health Hazards in the Manufacture of Fabricated Metal Products for all Group 34 manufacturers in Texas[5] however, my company is categorized as a Group 35 entity. An additional FOIA request confirmed that no such Emphasis Program existed for Group 35 companies in Texas at that time.[6]

Respectfully Submitted,

Catherine Engelbrecht
Founder
True the Vote

[1] Engelbrecht Manufacturing, Inc. FOIA letter to OSHA (5/10/2013), https://www.scribd.com/doc/147843126/5-10-13-OSHA-FOIA?secret_password=mfevnjs02ktxnibzxer
[2] U.S. Rep. Ted Poe (Texas) FOIA letter to OSHA (5/3/2013), https://www.scribd.com/doc/147842564/5-3-13-FOIA-OSHA-Engelbrecht-Poe?secret_password=197jvbwfs6ntqs9wqqm5
[3] U.S. Department of Labor OSHA citation file for Engelbrecht Manufacturing, Inc. (10/11/2012), https://www.scribd.com/doc/145524378/Engelbrecht-MFG-OSHA-Citation-10-11-2012?secret_password=1v9eyy86nqdzgyipx7s
[4] The Cap Times (WI); Face checking Ron Johnson's 'victim' Catherine Engelbrecht's OSHA claims (6/3/2013), http://host.madison.com/news/local/writers/steven_elbow/fact-checking-ron-johnson-victim-catherine-engelbrecht-s-osha-claims/article_3d237f86-9893-5b7b-be0b-55fb66dc0ce4.html
[5] OSHA Regional Notice Emphasis Program for Safety & Health Hazards in the Manufacture of Fabricated Metal Products (https://www.osha.gov/dep/leps/RegionVI/reg6_fy2014_Fabricated-Metal_REP_FY14.pdf)
[6] FOIA email correspondence with OSHA (7/31/2013), https://www.scribd.com/doc/255238546/OSHA-Regional-Emphasis-FOIA?secret_password=5zH94CLskPRyfqNXzYWl

TRUE the VOTE

May 29, 2015

TRUE THE VOTE FOIA REQUESTS DEC 2014 - PRESENT

Chronology:

December 2, 2014: TTV asks TIGTA for metadata on all recovered emails from Lois Lerner; copies of correspondence redacted as required; calendar invites found between IRS and whitehouse.gov domains.

December 23, 2014: TIGTA declines 12/2 request on law enforcement exception grounds.

February 11, 2015: FOIA to BATFE seeking documents between IRS, Congress, other agencies and 3rd parties re TTV.

February 11, 2015: FOIA to FBI seeking documents between IRS, Congress, other agencies and 3rd parties re TTV.

February 11, 2015: FOIA to DOJ-Public Integrity seeking documents between IRS, Congress, other agencies and 3rd parties re TTV.

February 11, 2015: FOIA to DOJ-Civil Rights seeking documents between IRS, Congress, other agencies and 3rd parties re TTV.

February 11, 2015: FOIA to DOL-OSHA seeking documents between IRS, Congress, other agencies and 3rd parties re TTV.

February 18, 2015: DOL-OSHA acknowledges 2/11 request. No further action to date.

March 3, 2015: DOJ-Civil Rights acknowledges 2/11 request yet offers no determination on expedited processing or ETA. No further action to date.

March 5, 2015: FOIA to TIGTA for clarification on the number of responsive emails/pages of documents regarding TTV found in the recovered email archives belonging to Lois Lerner.

March 12, 2015: FBI declares exemption to 2/11 request on the grounds that all responsive documents are being held under investigation.

March 12, 2015: DOJ-Public Integrity acknowledges receipt of 2/11 request, denied expedited processing. No further action to date.

March 11, 2015: FOIA to DOJ-Main seeking documents between IRS defendants; Congress; other agencies; 3rd parties; correspondence with Robert F. Bauer, Valerie Jarrett; known alias email accounts for Eric Holder and Thomas Perez re TTV.

March 23, 2015: DOJ-Main acknowledges 3/11 request, claims "unusual circumstances," and grants expedited processing. No further action to date.

March 27, 2015: TIGTA denies 3/5 request due to untimeliness.

April 7, 2015: FOIA to TIGTA for email recovery software license information; list of employees/contractors tasked with email recovery; purchasing vehicles; physical copies of backup tapes shared with 3rd parties.

April 9, 2015: TIGTA acknowledges 4/7 request.

April 30, 2015: FOIA to TIGTA for copies of all emails within the 6,400 document recovery belonging to Lois Lerner re TTV; Copies of all documents, to include emails, memoranda, retained meeting notes and software licensing information regarding disclosures that said software utilized to decode recovered emails from their respective stored format(s) “stripped” metadata.

May 1, 2015; TIGTA acknowledges 4/30 request.

May 6, 2015: TIGTA requests a 10 business day extension on 4/7 request.

May 20, 2015: TIGTA requests an additional 20 business day extension on 4/7 request.

taylor | english

Steven J. Whitehead
Direct Dial: (678)336-7268
E-mail: pmunger@taylorenglish.com

May 22, 2013

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Internal Revenue Service
Disclosure Scanning Operations
Stop 93-A
P.O. Box 621506
Atlanta, GA 30362-3006

RE: Tea Party Patriots, Inc.

Dear Disclosure Officer:

On behalf of Tea Party Patriots, Inc., please produce for our inspection the materials described in the list attached hereto as Exhibit A. This request is being made under the full rights provided by the Freedom of Information Act (as amended), the Privacy Act of 1974 (as amended), 26 U.S.C. § 6103, the regulations underlying those two acts, and all other laws, practices and procedures that permit access to information.

We agree to pay for the costs of copying, but would appreciate an estimate of the copying charges as soon as it is convenient for you.

Finally, please note that consistent with the regulations, I have attached a Power of Attorney and a Verification of Authority and Identity. If you have any questions, please do not hesitate to contact me.

Thank you in advance for your assistance with this matter.

Sincerely,

Steven J. Whitehead

Steven J. Whitehead
For Taylor English Duma LLP

SJW/js

cc: Paul C. Munger
Scot Burton

REQUEST FOR FILES
EXHIBIT A

1. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all applications, submissions, correspondence, or other income tax or information returns or elections filed by Tea Party Patriots, Inc., including without limitation, that certain Form 1023 Application filed by Tea Party Patriots, Inc. on or about December 1, 2010, and any supplements, amendments, and additional correspondence related thereto.

2. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all administrative files, notes and other records, whether in written or electronic (computer) form, including, without limitation, any and all reports, opinions, notes, interviews, work papers, protests, memorandums, computations, summaries, discussions, agreements or other documents prepared by any IRS examining agent', revenue agent or other employees, including without limitation, those relating to the above referenced Form 1023, and any supplements, amendments, and additional correspondence related thereto.

3. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all communications related to Tea Party Patriots, Inc., including, but not limited to correspondence, memoranda, interoffice or intra-office communications, e-mail, analysis, statistical data and computer records within your possession, custody, or control, including without limitation, communications, including attachments or enclosures that were sent or may have been sent or transmitted to ProPublica or any other third parties.

4. To the extent not covered by the documents requested in paragraphs 1, 2, and 3 above, any and all documents related to Tea Party Patriots, Inc. that are indentified or referenced in Treasury Inspector General For Tax Administration dated May 14, 2013, reference number 2013-10-053.

5. Any documents that discuss, refer to or relate to the process by which the IRS decides to segregate applications for 501(c)(3) or 501(c)(4) status, including without limitation any documents related to the IRS' be on the lookout ("BOLO") process.

6. Any documents, applications, internal memoranda, policy statements, questionnaires, letters of inquiry to applicants, any lists of organizations or individuals deemed by the IRS or any of its agents or employees as conservatives, persons or organizations teaching the United States Constitution or its principles, persons or organizations advocating for smaller government, or criticizing the Obama administration.

7. In addition to the documents requested above, with respect to any Tea Party or Tea Party Patriot group, local, affiliate or organization, foundation (collectively "organization") or individual acting on behalf of any such organization, all of the following documents:

   A. All applications for 501(c)(3) or 501(c)(4) status and any correspondence, including all emails, from the Internal Revenue Service regarding such applications from any such organization;

   B. Any correspondence from IRS employees Joseph Herr, Ron Bell, Holly Paz, John Shafer, Gary Muthert, and/or Liz Hofacre to any such organization or person acting on behalf of any such organization;

   C. All Request for Taxpayer Advocate Service Assistance documents from any such organization or person acting on behalf of such organization;

   D. Any documents in the IRS's possession, custody or control that advocate or discuss screening, flagging, looking for or alerting for applications from or containing any one or more of the terms "Tea Party," or segregating "Tea Party Patriot," "patriot" "Constitution," "Constitutional," "9/12" "Republican," "Romney" or "conservative."

   E. Any documents in the IRS' possession, custody or control that advocate or discuss screening, flagging, looking for, alerting for or segregating applications on any other basis other than 7-D listed above.

   F. Any documents, notes, records or correspondence between anti-Tea Party National Treasury Employees Union President Colleen Kelley and any IRS employee, including without limitation, the EO Acting Manager(s) of the Technical Unit during tax years 2010 and 2011.

8. The documents requested in paragraphs 1, 2, 3, 4, 5, 6 and 7 above includes without limitation originals, copies, non-identical copies, facsimiles, preliminary, intermediate and final drafts, modifications, changes and amendments, as well as audio or visual reproductions of all statements, conversations, or events and any materials stored in a computer readable form.

9. Any and all documents cited, quoted, referred to or relied upon in the Treasury Inspector General for Tax Administration Report on Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review dated May 14, 2013.

10. Any and all organizational charts, telephone books/listings, office/building directories, or any other documents in the IRS's possession, custody or control that disclose personnel working in Cincinnati Office of the IRS for the Exempt Organization Determinations Unit at any time during the period from December 1, 2010 through the date of the processing of this request.

VERIFICATION OF AUTHORITY AND IDENTITY

Verification of Authority.

I, Jenny Beth Martin, on behalf of Tea Party Patriots, Inc., authorize Taylor English Duma LLP to request and receive any and all documents and information available under the Freedom of Information Act, the Privacy Act of 1974, the regulations underlying these two acts, and any other law, practice or procedure including those documents specified in Exhibit A of the Freedom of Information Act Request.

Dated: 5/21/13

Jenny Beth Martin
Jennifer Martin

State of Georgia
County of Cobb

BEFORE ME, the undersigned authority, on this day personally appeared Jenny Beth Martin, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same for purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL, this 21st day of May, 2013.

NOTARY
My commission Expires:

DARLENE DAVIS
NOTARY PUBLIC
EXPIRES
GEORGIA
MAY 21, 2017
CHEROKEE COUNTY

[SEAL]

Verification of Identity.

I, Deborah A. Ausburn, know Jenny Beth Martin and recognize the signature set forth above as hers. Furthermore, I certify that I understand the penalties provided in 5 U.S.C. Section 552(a)(i)(3) for requesting or obtaining access to records under false pretenses.

Deborah A. Ausburn

Dated: 5/21/13

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
Tea Party Patriots, Inc. 1025 Rose Creek Drive Woodstock, GA 30189	27-0470227	
	Daytime telephone number 678-336-7263	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	
Deborah A. Ausburn, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339	CAF No. PTIN Telephone No. 678-336-7263 Fax No. 770-434-7376
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	
Scot Burton, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339	CAF No. 0308-89043R PTIN PO 1528541 Telephone No. 678-336-7223 Fax No. 770-434-7376
Check if to be sent notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	
Steven J. Whitehead, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339	CAF No. PTIN Telephone No. 678-336-7268 Fax No. 770-434-7376
	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
FOIA		2010, 2011, 2012, 2013
Income	1023	2010, 2011, 2012, 2013

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** . . . . . ▶ ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized:

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
	5/21/13	President

Jenny Beth Martin

Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual
	☐☐☐☐☐	

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	GA	028610	Deborah A. Auburn	5-21-13
a	GA	097897	[illegible]	5-17-13
a	GA	755480	Stan J. Whitehead	5-29-13

taylor | english

Steven J. Whitehead
Direct Dial: (678)336-7268
E-mail: pmunger@taylorenglish.com

May 22, 2013

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Internal Revenue Service
Disclosure Scanning Operations
Stop 93-A
P.O. Box 621506
Atlanta, GA 30362-3006

RE: Tea Party Patriots Foundation, Inc.

Dear Disclosure Officer:

On behalf of Tea Party Patriots Foundation, Inc., please produce for our inspection the materials described in the list attached hereto as Exhibit A. This request is being made under the full rights provided by the Freedom of Information Act (as amended), the Privacy Act of 1974 (as amended), 26 U.S.C. § 6103, the regulations underlying those two acts, and all other laws, practices and procedures that permit access to information.

We agree to pay for the costs of copying, but would appreciate an estimate of the copying charges as soon as it is convenient for you.

Finally, please note that consistent with the regulations, I have attached a Power of Attorney and a Verification of Authority and Identity. If you have any questions, please do not hesitate to contact me.

Thank you in advance for your assistance with this matter.

Sincerely,

Steven J. Whitehead

Steven J. Whitehead
For Taylor English Duma LLP

SJW/js

cc: Paul C. Munger
Scot Burton

REQUEST FOR FILES
EXHIBIT A

1. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all applications, submissions, correspondence, or other income tax or information returns or elections filed by Tea Party Patriots Foundation, Inc., including without limitation, that certain Form 1023 Application filed by Tea Party Patriots Foundation, Inc. on or about December 1, 2010, and any supplements, amendments, and additional correspondence related thereto.

2. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all administrative files, notes and other records, whether in written or electronic (computer) form, including, without limitation, any and all reports, opinions, notes, interviews, work papers, protests, memorandums, computations, summaries, discussions, agreements or other documents prepared by any IRS examining agent', revenue agent or other employees, including without limitation, those relating to the above referenced Form 1023, and any supplements, amendments, and additional correspondence related thereto.

3. For the taxable years ending on December 31, 2010 through December 31, 2012, and through the date of the processing of this request, any and all communications related to Tea Party Patriots Foundation, Inc., including, but not limited to correspondence, memoranda, interoffice or intra-office communications, e-mail, analysis, statistical data and computer records within your possession, custody, or control, including without limitation, communications, including attachments or enclosures that were sent or may have been sent or transmitted to ProPublica or any other third parties.

4. To the extent not covered by the documents requested in paragraphs 1, 2, and 3 above, any and all documents related to Tea Party Patriots Foundation, Inc. that are indentified or referenced in Treasury Inspector General For Tax Administration dated May 14, 2013, reference number 2013-10-053.

5. Any documents that discuss, refer to or relate to the process by which the IRS decides to segregate applications for 501(c)(3) or 501(c)(4) status, including without limitation any documents related to the IRS' be on the lookout ("BOLO") process.

6. Any documents, applications, internal memoranda, policy statements, questionnaires, letters of inquiry to applicants, any lists of organizations or individuals deemed by the IRS or any of its agents or employees as conservatives, persons or organizations teaching the United States Constitution or its principles, persons or organizations advocating for smaller government, or criticizing the Obama administration.

7. In addition to the documents requested above, with respect to any Tea Party or Tea Party Patriot group, local, affiliate or organization, foundation (collectively "organization") or individual acting on behalf of any such organization, all of the following documents:

   A. All applications for 501(c)(3) or 501(c)(4) status and any correspondence, including all emails, from the Internal Revenue Service regarding such applications from any such organization;

   B. Any correspondence from IRS employees Joseph Herr, Ron Bell, Holly Paz, John Shafer, Gary Muthert, and/or Liz Hofacre to any such organization or person acting on behalf of any such organization;

   C. All Request for Taxpayer Advocate Service Assistance documents from any such organization or person acting on behalf of such organization;

   D. Any documents in the IRS's possession, custody or control that advocate or discuss screening, flagging, looking for or alerting for applications from or containing any one or more of the terms "Tea Party," or segregating "Tea Party Patriot," "patriot" "Constitution," "Constitutional," "9/12" "Republican," "Romney" or "conservative."

   E. Any documents in the IRS' possession, custody or control that advocate or discuss screening, flagging, looking for, alerting for or segregating applications on any other basis other than 7-D listed above.

   F. Any documents, notes, records or correspondence between anti-Tea Party National Treasury Employees Union President Colleen Kelley and any IRS employee, including without limitation, the EO Acting Manager(s) of the Technical Unit during tax years 2010 and 2011.

8. The documents requested in paragraphs 1, 2, 3, 4, 5, 6 and 7 above includes without limitation originals, copies, non-identical copies, facsimiles, preliminary, intermediate and final drafts, modifications, changes and amendments, as well as audio or visual reproductions of all statements, conversations, or events and any materials stored in a computer readable form.

9. Any and all documents cited, quoted, referred to or relied upon in the Treasury Inspector General for Tax Administration Report on Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review dated May 14, 2013.

10. Any and all organizational charts, telephone books/listings, office/building directories, or any other documents in the IRS's possession, custody or control that disclose personnel working in Cincinnati Office of the IRS for the Exempt Organization Determinations Unit at any time during the period from December 1, 2010 through the date of the processing of this request.

VERIFICATION OF AUTHORITY AND IDENTITY

Verification of Authority.

I, Jenny Beth Martin, on behalf of Tea Party Patriots Foundation, Inc., authorize Taylor English Duma LLP to request and receive any and all documents and information available under the Freedom of Information Act, the Privacy Act of 1974, the regulations underlying these two acts, and any other law, practice or procedure including those documents specified in Exhibit A of the Freedom of Information Act Request.

Jenny Beth Martin
Jennifer Martin

Dated: 5/21/13

State of Georgia
County of Cherokee

BEFORE ME, the undersigned authority, on this day personally appeared Jenny Beth Martin, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same for purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL, this 21st day of May, 2013.

NOTARY
My commission Expires:

[SEAL]

Verification of Identity.

I, Deborah A. Ausburn, know Jenny Beth Martin and recognize the signature set forth above as hers. Furthermore, I certify that I understand the penalties provided in 5 U.S.C. Section 552(a)(i)(3) for requesting or obtaining access to records under false pretenses.

Deborah A. Ausburn

Dated: 5/21/13

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 **Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
Tea Party Patriots Foundation, Inc. 1025 Rose Creek Drive Woodstock, GA 30189	27-3893819	
	Daytime telephone number 678-336-7263	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address	
Deborah A. Ausburn, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339 Check if to be sent notices and communications ☐	CAF No. PTIN Telephone No. 678-336-7263 Fax No. 770-434-7376 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Scot Burton, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339 Check if to be sent notices and communications ☐	CAF No. 0308-89043R PTIN PO 1528541 Telephone No. 678-336-7223 Fax No. 770-434-7376 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Steven J. Whitehead, Taylor English Duma LLP 1600 Parkwood Circle, Suite 400 Atlanta, GA 30339	CAF No. PTIN Telephone No. 678-336-7268 Fax No. 770-434-7376 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 **Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
FOIA		2010, 2011, 2012, 2013
Income	1023	2010, 2011, 2012, 2013

4 **Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** . . . . . ▶ ☐

5 **Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized:

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
	5/21/13	President

Jenny Beth Martin

Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual
	☐☐☐☐☐	

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

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k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
a	GA	028610	Deborah A. Auburn	5-21-13
a	GA	097897	[illegible]	5-17-13
a	GA	755480	Stan J. Whitehead	5-20-13

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

January 23, 2014

Steven Whitehead
Taylor English Duma LLP
1600 Parkwood Circle
Suite 400
Atlanta, GA 30339

Dear Steven Whitehead:

I am responding to your Freedom of Information Act (FOIA) request dated May 22, 2013 that we received on May 23, 2013.

On October 23, 2013, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to collect, process and review any responsive documents. I will contact you by April 25, 2014, if I am still unable to complete your request.

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

If you have any questions please call Tax Law Specialist Denise Higley ID # 1000142331, at (801) 620-7638 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F13149-0066.

Sincerely,

Denise Higley

Denise Higley
Tax Law Specialist
Headquarters (HQ) Disclosure Office

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 23, 2014

Steven Whitehead
Taylor English Duma LLP
1600 Parkwood Circle
Suite 400
Atlanta, GA 30339

Dear Steven Whitehead:

I am responding to your Freedom of Information Act (FOIA) request dated May 22, 2013 that we received on May 23, 2013.

On October 23, 2013, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to collect, process and review such responsive documents. I will contact you by April 25, 2014, if I am still unable to complete your request.

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

If you have any questions please call Tax Law Specialist Denise Higley ID # 1000142331, at (801) 620-7638 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F13149-0069.

Sincerely,

Denise Higley

Denise Higley
Tax Law Specialist
Headquarters (HQ) Disclosure Office

Lerner

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

February 3, 2015

Scot Burton
Taylor English Duma LLP
1600 Parkwood Circle
Suite 400
Atlanta, GA 30339

Dear Scot Burton:

I am responding to your Freedom of Information Act (FOIA) request dated June 6, 2013 that we received on June 10, 2013.

On October 31, 2014, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to collect, process, and review any responsive records. I will contact you by May 7, 2015, if I am still unable to complete your request.

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

If you have any questions please call Tax Law Specialist Denise Higley ID # 1000142331, at (801) 620-7638 or write to: Internal Revenue Service, HQ Disclosure, PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F13161-0103.

Sincerely,

Denise Higley

Denise Higley
Tax Law Specialist
Headquarters (HQ) Disclosure Office

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL LIAISON AND DISCLOSURE

January 26, 2015

Steven Whitehead
Taylor English Duma LLP
1600 Parkwood Circle
Suite 400
Atlanta, GA 30339

Dear Steven Whitehead:

I am responding to your Freedom of Information Act (FOIA) request dated May 22, 2013 that we received on May 23, 2013.

On October 22, 2014, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to collect, process and review any responsive documents. I will contact you by April 30, 2015, if I am still unable to complete your request.

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

If you have any questions please call Tax Law Specialist Denise Higley ID # 1000142331, at (801) 620-7638 or write to: Internal Revenue Service, HQ Disclosure, PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F13149-0066.

Sincerely,

Denise Higley

Denise Higley
Tax Law Specialist
Headquarters (HQ) Disclosure Office

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

April 29, 2015

Steven Whitehead
Taylor English Duma LLP
1600 Parkwood Circle
Suite 400
Atlanta, GA 30339

Dear Steven Whitehead:

I am responding to your Freedom of Information Act (FOIA) request dated May 22, 2013 that we received on May 23, 2013.

On January 26, 2015, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to process and review any responsive documents. I will contact you by July 31, 2015, if I am still unable to complete your request.

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

If you have any questions please call Tax Law Specialist Denise Higley ID # 1000142331, at (801) 620-7638 or write to: Internal Revenue Service, HQ Disclosure, PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F13149-0066.

Sincerely,

Denise Higley

Denise Higley
Tax Law Specialist
Headquarters (HQ) Disclosure Office