

Lynn Walsh
3410 Louisiana Street, apt. 3112
Houston, Texas 77002
614-579-7937

Internal Revenue Service
Disclosure Office 5
550 Main Street rm. 7019
Cincinnati OH 45202

Dear Ms. Littlejohn:

This is a request under the Freedom of Information Act.

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

+Documents relating to any training, memo's, letters, policies, etc. that detail how the "Tax Exempt/Government Entities Division" reviews applications for non-profits, 501(c)3's, and other not for profit organizations specifically mentioning "Tea Party," "the Tea Party," "tea party," "tea parties."

In order to determine my status for the applicability of fees, you should know that I am a freelance journalist that focuses on government transparency issues.

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 first.

I also ask that, if the IRS maintains the records (or a backup of the records) in an electronic, searchable format that can be easily imported into a commonly used spreadsheet or database program (such as a .csv, .txt or .dbf file), that the records be provided to me in that electronic, searchable format.

If you have any problems or questions at all, technical or otherwise, please do not hesitate to contact me. My phone is 614-579-7937 and my e-mail is Lynn.K.Walsh@gmail.com.

I shall look forward to hearing from you promptly, as specified in the law. Thank you for your cooperation.

Sincerely,
Lynn Walsh



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 6, 2011

Ms. Lynn Walsh
3410 Louisiana Street
Apt. #3112
Houston, TX 77002

Dear Ms. Walsh:

I am responding to your Freedom of Information Act (FOIA) request dated May 27, 2010 that we received on June 10, 2010.

You asked for documents relating to any training, memos, letters, policies, etc., that details how the "Tax Exempt/Government Entities Division" reviews applications for non-profits, 501(c)(3) and other not for profit organizations specifically mentioning "Tea Party", "the Tea Party", "tea party" and "tea parties".

I found no documents specifically responsive to your request.

I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Sr. Disclosure Specialist Sharon Baker, ID #1000217139, at (202) 283-0308 or write to: Internal Revenue Service, Headquarters (HQ) Disclosure Office (FOIA), 5000 Ellin Road, NCFB C2-235-ATTN: SBaker Lanham, MD 20706. Please refer to case number 50-2010-03617.

Sincerely,

A handwritten signature in cursive script that reads "Marie A. Twarog".

Marie A. Twarog
Disclosure Manager
Headquarters (HQ) Disclosure Office

Enclosure

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

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

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

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

Mall your appeal to:

IRS Appeals
Attention: FOIA Appeals
M/Stop 55203
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

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

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A). The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,
- (b)(2) • related solely to the internal personnel rules and practices of an agency,
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

- (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or
- (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

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

- (b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,
- (b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,
- (b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,
- (b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
- (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
- (b)(9) • geological and geophysical information and data, including maps, concerning wells.