



August 7, 2017

VIA ELECTRONIC MAIL

FOIA/PA Request
FOIA and Transparency
Department of the Treasury
Washington, DC 20220
treasfoia@treasury.gov

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

Dear FOIA Officer:

Pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. § 552 *et seq.* and your agency's implementing regulations, 31 C.F.R. Part 1, American Oversight makes the following request for records.

Media reports indicate that the White House and Republicans in Congress intend to aggressively push reform of the federal tax code, with outside groups poised to “devote tens of millions of dollars to the process.”¹ The White House has indicated that it wants a bill on the president's desk by Thanksgiving.² The administration's legislative affairs director has indicated that congressional committees will “begin marking up legislation shortly after Labor Day” and aim to pass bills in the fall.³ American Oversight submits this request to inform the public about Department of Treasury (Treasury) activities related to this fast-moving effort to reform federal policy that affects every American.

Requested Records

American Oversight requests that Treasury produce the following within twenty business days and seeks expedited review of this request for the reasons identified below:

Records reflecting communications relating to potential legislation regarding the federal tax code between any individual listed in Category A below and any employee or representative of an entity listed in Category B below:

¹ Jeremy W. Peters & Alan Rappeport, *Moving Past Health Care, White House Looks to Tax Reform*, N.Y. TIMES, July 31, 2017, https://www.nytimes.com/2017/07/31/us/politics/republicans-tax-reform-koch-brothers.html?_r=0; see also Jordain Carney, *Senate Pivots to Tax Reform Fight*, THE HILL (Aug. 1, 2017, 5:18 PM), <http://thehill.com/policy/finance/344850-senate-pivots-to-tax-reform-fight>.

² See Peters & Rappeport, *supra* note 1.

³ *Id.*



Category A - Agency Officials	Category B - Outside Groups
<ul style="list-style-type: none"> • the Secretary; • the Deputy Secretary; • Counselor to the Secretary Justin Muzinich; • the Assistant Secretary for Legislative Affairs; • the Assistant Secretary for Economic Policy; • the Acting Assistant Secretary (Tax Policy); • the Deputy Assistant Secretary (Tax Policy); • the Deputy Assistant Secretary for Business Affairs and Public Liaison; • any other political appointee or SES employee in the Office of the Secretary, the Office of the Deputy Secretary, the Office of Legislative Affairs, the Office of Economic Policy, the Office of Tax Policy (including the Office of the Tax Legislative Counsel and the Office of Benefits Tax Counsel), or the Office of Public Affairs; or • anyone acting on behalf of any of these individuals (such as administrative assistants) 	<ul style="list-style-type: none"> • Americans for Prosperity (@americansforprosperity.org) • Heritage Foundation (@heritage.org) • Heritage Action for America (@heritageaction.com) • U.S. Chamber of Commerce (@uschamber.org) • American Enterprise Institute (@aei.org) • Goldman Sachs (@gs.com) • Business Roundtable (@businessroundtable.org) • American Action Network (@americanactionnetwork.org) • National Taxpayers Union (@ntu.org) • Hoover Institution (@hoover.org) • Manhattan Institute (@Manhattan-institute.org) • Americans for Tax Reform (@atr.org) • Competitive Enterprise Institute (@cei.org) • Cato Institute (@cato.org)

Responsive records include emails exchanged between these individuals and entities, records reflecting phone calls between them, calendar invitations or entries reflecting meetings between them, or communications summarizing such emails, meetings, or phone calls. If an individual listed in Category A used a personal email account to conduct such a communication or schedule such a meeting and then forwarded the contents of the communication, a calendar invitation or agenda, or a summary of the communication or meeting to his or her official account or to other Treasury officials or employees, the forwarded message or summary would be responsive to the request. To ensure that all responsive records are identified, American Oversight requests that Treasury use the entities listed in Category B both as keywords and as entries in the to/from/cc/bcc fields of emails and calendar entries.

Please provide all responsive records from January 20, 2017, to the date the search is conducted.

In addition to the records requested above, American Oversight also requests records describing the processing of this request, including records sufficient to identify search terms used and locations and custodians searched and any tracking sheets used to track the processing of this request. If Treasury uses FOIA questionnaires or certifications completed by individual custodians or components to determine whether they possess responsive materials or to describe how they conducted searches, we also request any such records prepared in connection with the processing of this request.

American Oversight seeks all responsive records regardless of format, medium, or physical characteristics. In conducting your search, please understand the terms “record,” “document,” and “information” in their broadest sense, to include any written, typed, recorded, graphic, printed, or audio material of any kind. We seek records of any kind, including electronic records, audiotapes, videotapes, and photographs, as well as letters, emails, facsimiles, telephone messages, voice mail messages and transcripts, notes, or minutes of any meetings, telephone conversations or discussions. Our request includes any attachments to these records. **No category of material should be omitted from search, collection, and production.**

Please search all records regarding agency business. **You may not exclude searches of files or emails in the personal custody of your officials, such as personal email accounts.** Records of official business conducted using unofficial systems or stored outside of official files is subject to the Federal Records Act and FOIA.⁴ **It is not adequate to rely on policies and procedures that require officials to move such information to official systems within a certain period of time; American Oversight has a right to records contained in those files even if material has not yet been moved to official systems or if officials have, through negligence or willfulness, failed to meet their obligations.**⁵

In addition, please note that in conducting a “reasonable search” as required by law, you must employ the most up-to-date technologies and tools available, in addition to searches by individual

⁴ See *Competitive Enter. Inst. v. Office of Sci. & Tech. Policy*, 827 F.3d 145, 149–50 (D.C. Cir. 2016); cf. *Judicial Watch, Inc. v. Kerry*, 844 F.3d 952, 955–56 (D.C. Cir. 2016).

⁵ See *Competitive Enter. Inst. v. Office of Sci. & Tech. Policy*, No. 14-cv-765, slip op. at 8 (D.D.C. Dec. 12, 2016) (“The Government argues that because the agency had a policy requiring [the official] to forward all of his emails from his [personal] account to his business email, the [personal] account only contains duplicate agency records at best. Therefore, the Government claims that any hypothetical deletion of the [personal account] emails would still leave a copy of those records intact in [the official’s] work email. However, policies are rarely followed to perfection by anyone. At this stage of the case, the Court cannot assume that each and every work-related email in the [personal] account was duplicated in [the official’s] work email account.” (citations omitted)).

custodians likely to have responsive information. Recent technology may have rendered Treasury’s prior FOIA practices unreasonable. **In light of the government-wide requirements to manage information electronically by the end of 2016, it is no longer reasonable to rely exclusively on custodian-driven searches.**⁶ Furthermore, agencies that have adopted the National Archives and Records Agency (NARA) Capstone program, or similar policies, now maintain emails in a form that is reasonably likely to be more complete than individual custodians’ files. For example, a custodian may have deleted a responsive email from his or her email program, but Treasury’s archiving tools would capture that email under Capstone. Accordingly, American Oversight insists that Treasury use the most up-to-date technologies to search for responsive information and take steps to ensure that the most complete repositories of information are searched. American Oversight is available to work with you to craft appropriate search terms. **However, custodian searches are still required; agencies may not have direct access to files stored in .PST files, outside of network drives, in paper format, or in personal email accounts.**

Under the FOIA Improvement Act of 2016, agencies must adopt a presumption of disclosure, withholding information “only if . . . disclosure would harm an interest protected by an exemption” or “disclosure is prohibited by law.”⁷ If it is your position that any portion of the requested records is exempt from disclosure, American Oversight requests that you provide an index of those documents as required under *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), *cert. denied*, 415 U.S. 977 (1974). As you are aware, a *Vaughn* index must describe each document claimed as exempt with sufficient specificity “to permit a reasoned judgment as to whether the material is actually exempt under FOIA.”⁸ Moreover, the *Vaughn* index “must describe *each* document or portion thereof withheld, and for *each* withholding it must discuss the consequences of disclosing the sought-after information.”⁹ Further, “the withholding agency must supply ‘a relatively detailed justification, specifically identifying the reasons why a particular exemption is relevant and correlating those claims with the particular part of a withheld document to which they apply.’”¹⁰

In the event some portions of the requested records are properly exempt from disclosure, please disclose any reasonably segregable non-exempt portions of the requested records. If it is your position that a document contains non-exempt segments, but that those non-exempt segments are so dispersed throughout the document as to make segregation impossible, please state what portion of the document is non-exempt, and how the material is dispersed throughout the

⁶ Presidential Memorandum—Managing Government Records, 76 Fed. Reg. 75,423 (Nov. 28, 2011), <https://obamawhitehouse.archives.gov/the-press-office/2011/11/28/presidential-memorandum-managing-government-records>; Office of Mgmt. & Budget, Exec. Office of the President, Memorandum for the Heads of Executive Departments & Independent Agencies, “Managing Government Records Directive,” M-12-18 (Aug. 24, 2012), <https://www.archives.gov/files/records-mgmt/m-12-18.pdf>.

⁷ FOIA Improvement Act of 2016 § 2 (Pub. L. No. 114–185).

⁸ *Founding Church of Scientology v. Bell*, 603 F.2d 945, 949 (D.C. Cir. 1979).

⁹ *King v. U.S. Dep’t of Justice*, 830 F.2d 210, 223–24 (D.C. Cir. 1987) (emphasis in original).

¹⁰ *Id.* at 224 (citing *Mead Data Central, Inc. v. U.S. Dep’t of the Air Force*, 566 F.2d 242, 251 (D.C. Cir. 1977)).

document.¹¹ Claims of nonsegregability must be made with the same degree of detail as required for claims of exemptions in a *Vaughn* index. If a request is denied in whole, please state specifically that it is not reasonable to segregate portions of the record for release.

You should institute a preservation hold on information responsive to this request. American Oversight intends to pursue all legal avenues to enforce its right of access under FOIA, including litigation if necessary. Accordingly, Treasury is on notice that litigation is reasonably foreseeable.

To ensure that this request is properly construed, that searches are conducted in an adequate but efficient manner, and that extraneous costs are not incurred, American Oversight welcomes an opportunity to discuss its request with you before you undertake your search or incur search or duplication costs. By working together at the outset, American Oversight and Treasury can decrease the likelihood of costly and time-consuming litigation in the future.

Where possible, please provide responsive material in electronic format by email or in PDF or TIF format on a USB drive. Please send any responsive material being sent by mail to American Oversight, 1030 15th Street NW, Suite B255, Washington, DC 20005. If it will accelerate release of responsive records to American Oversight, please also provide responsive material on a rolling basis.

Fee Waiver Request

In accordance with 5 U.S.C. § 552(a)(4)(A)(iii) and 31 C.F.R. § 1.7(d)(1), American Oversight requests a waiver of fees associated with processing this request for records. The subject of this request concerns the operations of the federal government, and the disclosures will likely contribute to a better understanding of relevant government procedures by the general public in a significant way.¹² Moreover, the request is primarily and fundamentally for non-commercial purposes.¹³

American Oversight requests a waiver of fees because disclosure of the requested information is in the public interest because it is “likely to contribute significantly to public understanding of the operations or activities of the government.”¹⁴ The disclosure of the information sought under this request will document and reveal the operations of the federal government, including the role executive branch officials are playing and have played in reviewing or influencing proposals to overhaul the federal tax code. Because the information sought is not currently public and bears on a substantive area of federal policy that affects all Americans, disclosure will contribute significantly to the public’s understanding of key Treasury operations and activities. And as described in more detail below, American Oversight will contribute to the general public’s understanding of

¹¹ *Mead Data Central*, 566 F.2d at 261.

¹² 31 C.F.R. § 1.7(d)(1).

¹³ *Id.*

¹⁴ *Id.*

Treasury's role in federal tax reform by sharing the records it receives on its website and social media accounts.

This request is primarily and fundamentally not for commercial purposes.¹⁵ As a 501(c)(3) nonprofit, American Oversight does not have a commercial purpose and the release of the information requested is not in American Oversight's financial interest. American Oversight's mission is to promote transparency in government, to educate the public about government activities, and to ensure the accountability of government officials. American Oversight uses the information gathered, and its analysis of it, to educate the public through reports, press releases, or other media. American Oversight also makes materials it gathers available on its public website and promotes their availability on social media platforms, such as Facebook and Twitter.¹⁶ American Oversight has demonstrated its commitment to the public disclosure of documents and creation of editorial content. For example, after receiving records regarding an ethics waiver received by a senior DOJ attorney,¹⁷ American Oversight promptly posted the records to its website and published an analysis of what the records reflected about DOJ's process for ethics waivers.¹⁸ As another example, American Oversight has a project called "Audit the Wall," where the organization is gathering and analyzing information and commenting on public releases of information related to the administration's proposed construction of a barrier along the U.S.-Mexico border.¹⁹

Accordingly, American Oversight qualifies for a fee waiver.

Application for Expedited Processing

Pursuant to 5 U.S.C. § 552(a)(6)(E)(i) and 31 C.F.R. § 1.5(e)(2), American Oversight requests that Treasury expedite the processing of this request.

I certify to be true and correct to the best of my knowledge and belief, that there is an urgent need to inform the public about the federal government activity that is the subject of this request.²⁰ The records requested "pertain to a matter of current exigency to the American public" and "delaying a response to [this] request for records would compromise a significant recognized interest to and

¹⁵ *Id.*

¹⁶ American Oversight currently has over 11,200 page likes on Facebook, and over 33,500 followers on Twitter. American Oversight, FACEBOOK, <https://www.facebook.com/weareoversight> (last visited Aug. 7, 2017); American Oversight (@weareoversight), TWITTER (last visited Aug. 7, 2017).

¹⁷ *Vetting the Nominees: Solicitor General Nominee Noel Francisco*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/our-actions/vetting-nominees-solicitor-general-nominee-noel-francisco>.

¹⁸ *Francisco & the Travel Ban: What We Learned from the DOJ Documents*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/news/francisco-travel-ban-learned-doj-documents>.

¹⁹ *Audit the Wall*, AMERICAN OVERSIGHT, www.auditthewall.org.

²⁰ 31 C.F.R. § 1.5(e)(2)(ii).

throughout the American general public.”²¹ Specifically, the tax code affects every American, both by determining how much money individuals and businesses pay in taxes and by determining the revenue available for federal functions and programs. The public has a strong interest in understanding and participating in the national debate over major changes to federal tax policy, including being aware of the roles that Congress, the executive branch, and outside groups are playing in shaping major legislation. Delaying disclosure of the requested records would deprive Americans of their right to participate meaningfully in that debate, including by timely expressing their informed opinions to their members of Congress. Because the White House and Congress have signaled their intention to move quickly not only to debate tax reform proposals but to adopt final legislation,²² the American people simply cannot wait for disclosure of documents critical to their full participation in the democratic process.

I further certify that American Oversight is primarily engaged in disseminating information to the public. American Oversight’s mission is to promote transparency in government, to educate the public about government activities, and to ensure the accountability of government officials.²³ Similar to other organizations that have been found to satisfy the criteria necessary to qualify for expedition,²⁴ American Oversight “gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw material into a distinct work, and distributes that work to an audience.”²⁵ American Oversight uses the information gathered, and its analysis of it, to educate the public through reports, press releases, and other media. American Oversight also makes materials it gathers available on its public website and promotes their availability on social media platforms, such as Facebook and Twitter.²⁶ American Oversight has demonstrated its commitment to the public disclosure of documents and creation of editorial content. For example, after receiving records regarding an ethics waiver received by a senior DOJ attorney,²⁷ American Oversight promptly posted the records to its website and published an analysis of what the records reflected about DOJ’s process for ethics waivers.²⁸ As another example, American Oversight has a project called “Audit the Wall,” where the organization is gathering and analyzing information and

²¹ *Id.*

²² See, e.g., Peters & Rappeport, *supra* note 1.

²³ 31 C.F.R. § 1.5(e)(2)(ii).

²⁴ See *ACLU v. U.S. Dep’t of Justice*, 321 F. Supp. 2d 24, 30–31 (D.D.C. 2004); *EPIC v. Dep’t of Defense*, 241 F. Supp. 2d 5, 15 (D.D.C. 2003).

²⁵ *ACLU*, 321 F. Supp. 2d at 29 n.5 (quoting *EPIC*, 241 F. Supp. 2d at 11).

²⁶ American Oversight currently has over 11,200 page likes on Facebook, and over 33,500 followers on Twitter. American Oversight, FACEBOOK, <https://www.facebook.com/weareoversight> (last visited Aug. 7, 2017); American Oversight (@weareoversight), TWITTER (last visited Aug. 2, 2017).

²⁷ *Vetting the Nominees: Solicitor General Nominee Noel Francisco*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/our-actions/vetting-nominees-solicitor-general-nominee-noel-francisco>.

²⁸ *Francisco & the Travel Ban: What We Learned from the DOJ Documents*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/news/francisco-travel-ban-learned-doj-documents>.

commenting on public releases of information related to the administration's proposed construction of a barrier along the U.S.-Mexico border.²⁹

Accordingly, American Oversight's request satisfies the criteria for expedition.

Conclusion

We share a common mission to promote transparency in government. American Oversight looks forward to working with your agency on this request. If you do not understand any part of this request, have any questions, or foresee any problems in fully releasing the requested records, please contact Beth France at foia@americanoversight.org or 202-869-5246. Also, if American Oversight's request for a fee waiver is not granted in full, please contact us immediately upon making such a determination.

Sincerely,

A handwritten signature in blue ink that reads "Austin R. Evers". The signature is fluid and cursive, with a long horizontal line extending to the left.

Austin R. Evers
Executive Director
American Oversight

²⁹ *Audit the Wall*, AMERICAN OVERSIGHT, www.auditthewall.org.