



August 7, 2019

VIA ONLINE PORTAL

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Via www.foia.gov

Re: Freedom of Information Act Request

Dear FOIA Officer(s):

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

On July 16, 2018, the U.S. Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) issued Revenue Procedure 2018-38, announcing that certain tax-exempt organizations, including politically active 501(c)(4) organizations, would no longer need to disclose the names and addresses of their major donors on their annual tax returns. This change was made without public notice and comment, and was subsequently set aside by a federal court. *Bullock v. I.R.S.*, CV-18-103-GF-BMM (D. Mont. July 30, 2019).

American Oversight seeks records to shed light on whether and to what extent this intended policy change was influenced by the White House, members of Congress, and outside groups.

Requested Records

American Oversight requests that your agency produce the following records within twenty business days:

1. All email communications (including email messages, email attachments, calendar invitations, and calendar invitation attachments) between (a) the individuals listed below and (b) anyone in the White House Office (including anyone with an email address ending in "who.eop.gov"); any member of Congress or any congressional staff member (including anyone with an email address ending in "senate.gov" or "mail.house.gov"); or any email addresses ending in .com/.net/.org/.edu/.mail, that contain any of the following key terms in the subject line, body of the communication, or attachment:





- “donor*”
- “contributor*”
- “6033*”
- “990*”
- “Schedule B”
- “2018-38”
- “disclosure requirement”
- “First Amendment”
- “1st Amendment”
- “Citizens United”

American Oversight requests that your agency produce responsive records from the files of the following individuals:

- i. David Kautter, Former Acting IRS Commissioner
- ii. William M. Paul, Former Acting IRS Chief Counsel
- iii. Vicki Judson, Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- iv. Janine Cook, Deputy Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- v. Jonathan Carter, Staff Attorney, Office of Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- vi. Sunita Lough, Commissioner, Tax-Exempt and Government Entities Division
- vii. Dave Horton, Deputy Commissioner, Tax-Exempt and Government Entities Division
- viii. Margaret Von Lienen, Director, Exempt Organizations, Tax-Exempt and Government Entities Division
- ix. Tamera (Tammy) Ripperda, Deputy Commissioner, Small Business/Self-Employed Division
- x. Susan E. Bernstein, Chair, Advisory Committee on Tax Exempt and Government Entities
- xi. Natasha Cavanaugh, Vice Chair, Advisory Committee on Tax Exempt and Government Entities
- xii. Cindy Lott, Member, Advisory Committee on Tax Exempt and Government Entities
- xiii. David Danzenfelzer Member, Advisory Committee on Tax Exempt and Government Entities
- xiv. Michael J. Engle, Member, Advisory Committee on Tax Exempt and Government Entities

American Oversight is using the asterisk (*) to designate the standard use of “wildcards” in the search for responsive records. For example, a search for “separat*” would return all of the following: separate, separates, separated,



separation, etc. If your agency is unable to search for wildcards, please advise so that we may specifically include the variations that we would like searched.

Please exclude emails that contain only news clips (i.e., compilations of public news stories regarding an agency or the work of any agency).

2. All records reflecting the attendees to and content of meetings (e.g., meeting agendas, attendee lists, notes from meetings, and handwritten or electronic summaries) regarding donor reporting requirements for tax-exempt entities, including but not limited to the changes made to such requirements in Rev. Proc. 2018-38, held or attended by any of the individuals listed below:

- i. David Kautter, Former Acting IRS Commissioner
- ii. William M. Paul, Former Acting IRS Chief Counsel
- iii. Vicki Judson, Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- iv. Janine Cook, Deputy Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- v. Jonathan Carter, Staff Attorney, Office of Associate Chief Counsel (Tax-Exempt and Governmental Entities)
- vi. Sunita Lough, Commissioner, Tax-Exempt and Government Entities Division
- vii. Dave Horton, Deputy Commissioner, Tax-Exempt and Government Entities Division
- viii. Margaret Von Lienen, Director, Exempt Organizations, Tax-Exempt and Government Entities Division
- ix. Tamera (Tammy) Ripperda, Deputy Commissioner, Small Business/Self-Employed Division
- x. Susan E. Bernstein, Chair, Advisory Committee on Tax Exempt and Government Entities
- xi. Natasha Cavanaugh, Vice Chair, Advisory Committee on Tax Exempt and Government Entities
- xii. Cindy Lott, Member, Advisory Committee on Tax Exempt and Government Entities
- xiii. David Danzenfelzer Member, Advisory Committee on Tax Exempt and Government Entities
- xiv. Michael J. Engle, Member, Advisory Committee on Tax Exempt and Government Entities

3. All records reflecting the content of presentations or speeches (e.g., written remarks, PowerPoint presentations, and slide decks) given by IRS officials, employees or representatives, including members of the Advisory Committee on Tax Exempt and Government Entities, regarding donor reporting requirements for tax-exempt entities, including but not limited to the changes made to such requirements in Rev. Proc. 2018-38.

American Oversight believes that IRS is best positioned to determine where responsive records are likely to reside, including which file repositories and/or custodians are likely to contain, possess, or be able to identify responsive records.

For each item above, please provide all responsive records from June 8, 2017, through December 31, 2018.

Fee Waiver Request

In accordance with 5 U.S.C. § 552(a)(4)(A)(iii) and your agency's regulations, American Oversight requests a waiver of fees associated with processing this request for records. The subject of this request concerns the operations of the IRS, and the disclosures will likely contribute to a better understanding of relevant government procedures by the general public in a significant way. Moreover, the request is primarily and fundamentally for non-commercial purposes.

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."¹ The public has a significant interest in the process by which Treasury and IRS formulate national policy, particularly when decisions are made without reliance on public notice and comment. Specifically, the American people deserve to know the manner and extent to which third-parties are influencing internal Treasury and IRS policymaking. Records with the potential to shed light on this issue would contribute significantly to public understanding of operations of the federal government, including whether policy decisions are being made and implemented pursuant to a sound process. American Oversight is committed to transparency and makes the responses agencies provide to FOIA requests publicly available, and the public's understanding of the government's activities would be enhanced through American Oversight's analysis and publication of these records.

This request is primarily and fundamentally for non-commercial purposes.² 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

¹ 5 U.S.C. § 552(a)(4)(A)(iii).

² See 5 U.S.C. § 552(a)(4)(A)(iii).

materials it gathers available on its public website and promotes their availability on social media platforms, such as Facebook and Twitter.³

American Oversight has also demonstrated its commitment to the public disclosure of documents and creation of editorial content through numerous substantive analyses posted to its website.⁴ Examples reflecting this commitment to the public disclosure of documents and the creation of editorial content include the posting of records related to an ethics waiver received by a senior Department of Justice attorney and an analysis of what those records demonstrated regarding the Department's process for issuing such waivers;⁵ posting records received as part of American Oversight's "Audit the Wall" project to gather and analyze information related to the administration's proposed construction of a barrier along the U.S.-Mexico border, and analyses of what those records reveal;⁶ posting records regarding potential self-dealing at the Department of Housing & Urban Development and related analysis;⁷ posting records and analysis relating to the federal government's efforts to sell nuclear technology to Saudi Arabia;⁸ and posting records and analysis regarding the Department of Justice's decision in response to demands from Congress to direct a U.S. Attorney to undertake a wide-ranging review and make recommendations regarding criminal investigations relating to the President's political opponents and allegations of misconduct by the Department of Justice itself and the Federal Bureau of Investigation.⁹

³ American Oversight currently has approximately 12,600 followers on Facebook and 54,300 followers on Twitter. American Oversight, FACEBOOK, <https://www.facebook.com/weareoversight/> (last visited Aug. 5, 2019); American Oversight (@weareoversight), TWITTER, <https://twitter.com/weareoversight> (last visited Aug. 5, 2019).

⁴ *News*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/blog>.

⁵ *DOJ Records Relating to Solicitor General Noel Francisco's Recusal*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/document/doj-civil-division-response-noel-francisco-compliance>; *Francisco & the Travel Ban: What We Learned from the DOJ Documents*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/francisco-the-travel-ban-what-we-learned-from-the-doj-documents>.

⁶ *See generally Audit the Wall*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/investigation/audit-the-wall>; *see, e.g., Border Wall Investigation Report: No Plans, No Funding, No Timeline, No Wall*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/border-wall-investigation-report-no-plans-no-funding-no-timeline-no-wall>.

⁷ *Documents Reveal Ben Carson Jr.'s Attempts to Use His Influence at HUD to Help His Business*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/documents-reveal-ben-carson-jr-s-attempts-to-use-his-influence-at-hud-to-help-his-business>.

⁸ *Investigating the Trump Administration's Efforts to Sell Nuclear Technology to Saudi Arabia*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/investigating-the-trump-administrations-efforts-to-sell-nuclear-technology-to-saudi-arabia>.

⁹ *Sessions' Letter Shows DOJ Acted on Trump's Authoritarian Demand to Investigate Clinton*, AMERICAN OVERSIGHT, <https://www.americanoversight.org/sessions-letter>.

Accordingly, American Oversight qualifies for a fee waiver.

Notwithstanding its fee waiver request, pursuant to your agency's regulations, American Oversight hereby states that it is willing to pay fees in an amount not more than \$25.00.

Guidance Regarding the Search & Processing of Requested Records

In connection with its request for records, American Oversight provides the following guidance regarding the scope of the records sought and the search and processing of records:

- This request is not intended to encompass any confidential return information under I.R.C. § 6103. This request clearly seeks records that are not confidential return information and the agency must conduct a search for those records.
- Please search all locations and systems likely to have responsive records, regardless of format, medium, or physical characteristics. For instance, because the request seeks "communications," please search all locations likely to contain communications, including relevant hard-copy files, correspondence files, appropriate locations on hard drives and shared drives, emails, text messages or other direct messaging systems (such as iMessage, WhatsApp, Signal, or Twitter direct messages), voicemail messages, instant messaging systems such as Lync or ICQ, and shared messages systems such as Slack.
- In conducting your search, please understand the terms "records," 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 for records includes any attachments to those records or other materials enclosed with those records when they were previously transmitted. To the extent that an email is responsive to our request, our request includes all prior messages sent or received in that email chain, as well as any attachments to the email.
- Please search all relevant records or systems containing records regarding agency business. Do not exclude records regarding agency business contained in files, email accounts, or devices in the personal custody of your officials, such as personal email accounts or text messages. Records of official business conducted using unofficial systems or stored outside of official files are subject to the Federal

Records Act and FOIA.¹⁰ 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, by intent or through negligence, failed to meet their obligations.¹¹

- Please use all tools available to your agency to conduct a complete and efficient search for potentially responsive records. Agencies are subject to government-wide requirements to manage agency information electronically,¹² and many agencies have adopted the National Archives and Records Administration (NARA) Capstone program, or similar policies. These systems provide options for searching emails and other electronic records in a manner that is reasonably likely to be more complete than just searching individual custodian files. For example, a custodian may have deleted a responsive email from his or her email program, but your agency’s archiving tools may capture that email under Capstone. At the same time, custodian searches are still necessary; agencies may not have direct access to files stored in .PST files, outside of network drives, in paper format, or in personal email accounts.
- 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 a request is denied in whole, please state specifically why it is not reasonable to segregate portions of the record for release.
- Please take appropriate steps to ensure that records responsive to this request are not deleted by the agency before the completion of processing for this request. If records potentially responsive to this request are likely to be located on systems where they are subject to potential deletion, including on a scheduled basis, please take steps to prevent that deletion, including, as appropriate, by instituting a litigation hold on those records.

¹⁰ 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).

¹¹ See *Competitive Enter. Inst. v. Office of Sci. & Tech. Policy*, No. 14-cv-765, slip op. at 8 (D.D.C. Dec. 12, 2016).

¹² 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>.

Conclusion

If you have any questions regarding how to construe this request for records or believe that further discussions regarding search and processing would facilitate a more efficient production of records of interest to American Oversight, please do not hesitate to contact American Oversight to discuss this request. 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 your agency can decrease the likelihood of costly and time-consuming litigation in the future.

Where possible, please provide responsive material in an electronic format by email. Alternatively, please provide responsive material in native format or in PDF 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.

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, please contact Christine H. Monahan at foia@americanoversight.org or (202) 788-0606. 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