DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

May 28, 2020

Austin R. Evers, Executive Director
American Oversight
1030 15th Street NW, Suite B255
Washington, DC 20005

Dear Austin R. Evers:

This is our final response to your Freedom of Information Act (FOIA) request dated May 7, 2020, that we received on May 7, 2020.

Your FOIA request generally seeks records that would "shine light on potential political interference with the IRS's annual audits of the President and Vice President." Specifically, your request seeks the following records reflecting communications from January 20, 2017 through the date of the search.

1. All records reflecting communications between (a) anyone serving in the White House and (b) any of 12 IRS officials or category of IRS officials specifically listed in the FOIA request, about an audit of Vice President Pence, Vice President Pence's family, President Trump's family, or President Trump.

2. All records reflecting communications sent by (a) any of 7 IRS officials or category of IRS officials specifically listed in the FOIA request to (b) any IRS official responsible for or involved in the audits of President Trump or Vice President Pence.

3. All records reflecting communications between (a) any of 7 IRS officials or category of IRS officials specifically listed in the FOIA request and (b) anyone communicating with an email address ending in "treasury.gov," that contain both any 1 of 6 key terms listed in Column I in the FOIA request and any 1 of 10 key terms listed in Column II in the FOIA request.

4. All records reflecting communications between (a) any of 7 IRS officials or category of IRS officials specifically listed in the FOIA request and (b) any of 10 Treasury officials or category of Treasury officials specifically listed in the FOIA request, about an audit of Vice President Pence, Vice President Pence's family, President Trump's family, or President Trump.

Your request is being denied for the following reason.

The scope of your request extends to records, to the extent that any exist, that consist of or contain the tax returns or return information of third parties. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. FOIA subsection (b)(3) permits the withholding of records that are specifically exempted from disclosure pursuant to a statute other than the FOIA. Section 6103 of Title 26, which consists of detailed provisions that concern the disclosure of returns and return information, has been held to be a statute meeting the criteria of FOIA subsection (b)(3). Specifically, 26 U.S.C § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. As your request asks for third party return information and none of the exceptions to the confidentiality provisions of section 6103 allow for disclosures to you, exemption (b)(3) is being asserted in conjunction with 26 U.S.C. section 6103(a) to withhold from you the tax returns and return information, to the extent such records exist, of third parties.

You may contact the FOIA Public Liaison, Summer Sutherland at (801) 620-2149, to discuss your request.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road-OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552,* to explain your appeal rights.

If you have any questions please call Tax Law Specialist, Michael C. Young, ID # 1000436696, at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F20129-0009.

Sincerely,

David Nimmo

David Nimmo
Disclosure Manager
Disclosure Office 13

Enclosure
Notice 393