



U.S. Department of Justice

Tax Division

Civil Trial Section, Eastern Region

P.O. Box 227

Washington, D.C. 20044

Telephone: 202-514-6576

Telecopier: 202-514-6866

August 19, 2021

Via Email Only

Taylor Stoneman

American Oversight

Washington, D.C. 20005

taylor.stoneman@americanoversight.org

Counsel for Plaintiff

Re: *American Oversight v. Department of Treasury, et al.*
No. 1:20-cv-2787-EGS (D.D.C.)

Dear Ms. Stoneman:

On August 13, 2021, our office sent you a letter informing you of six records referred to as “screening statements.” We asked if American Oversight would be interested in those records because the “screening statements” are arguably responsive to one of the FOIA requests at issue. You indicated that American Oversight would like the Internal Revenue Service to produce those records.

The Internal Revenue Service has instructed the U.S. Department of Justice Tax Division to release in full the attached six records that are generally referred to within the IRS as “screening statements”: three for Rettig, one for Desmond, and two for Paul. The records bear the control numbers AMER 00017 - AMER 00029. The Service has not asserted any exemptions to disclosure under the Freedom of Information Act (“FOIA”) over them. 5 U.S.C. § 552(b).

If you have any questions, please contact me at Benton.T.Morton@usdoj.gov or my co-counsel Joycelyn Peyton at Joycelyn.S.Peyton@usdoj.gov.

Sincerely yours,

s/ Benton T. Morton

BENTON T. MORTON

Trial Attorney

Civil Trial Section, Eastern Region

Enclosures (as noted)

cc:

Helene.R.Newsome@irs.gov

Andrew.C.Keaton@irs.gov



COMMISSIONER

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

May 3, 2019

MEMORANDUM FOR DISTRIBUTION

FROM: Charles P. Rettig *CR*
Commissioner of Internal Revenue

SUBJECT: Recusal Statement

This is to inform you that, as required by 18 U.S.C. § 208(a), 5 C.F.R. § 2635.502, and Executive Order 13770, I will not personally and substantially participate in particular matters affecting the entities listed below. When appropriate and where my participation in a particular matter is required, I may seek an individual waiver pursuant to 18 U.S.C. § 208(b)(1), or an authorization pursuant to 5 C.F.R. 2635.502(d).

9150 Trust

American Bar Association Section on Taxation

ABA National Institute on Criminal Tax Fraud and Civil Tax Controversy

Albert Senno, Jr.

Albert D Seeno Construction Company

American College of Tax Counsel

American Tower Corporation

Applied Materials

AT&T

B Family Trust 2003 fbo LMX NonEx

B 2014 GRAT

B 2009 GRAT

B Family Trust 2003 fbo LMF EX

B Family Irrevocable Trust 1999 fbo LMB

B Family Irrevocable Trust 1999 fbo LMF

Bank of America

BioMarin Pharmaceutical Inc.

BlackRock California Municipal Bond Fund

BlackRock MuniYield California Quality Fund

Butterfield, David

Citigroup Inc.

Chevron Corp.

Chubb Corp.

Danaher Corp.

Dispatch Transportation LLC
Edwards Lifesciences Corp.
Estee Lauder Cos.
Estate of Movita Castaneda
Estate of Michael Jackson
Exxon Mobile Corp.
Facebook Inc.
Franklin California High Yield Municipal Fund
Franklin California Tax-Free Income Fund
Goldman Sachs Group Inc.
Harbor City Mobil Home Park
Hochman Salkin Toscher Perez P.C.
Horton D.R. Inc.
iShares S&P California AMT-Free Municipal Bond Fund
KeyCorp
LIB Family Trust 2003 fbo LMF
LIB Family Trust 2003 fbo LMB
LIB 2009 GRAT
LBI 2014 GRAT
MAHGOS 1989 Trust
MAYGOS 1989 Trust
MUGEHS 1989 Trust
MAHSHS 1998 Trust
NYU School of Continuing Ed Institute on Federal Tax
OGE Energy
PADI Foundation
Pflueger, James
Sherwin Williams
Thornburg California Limited Term Municipal Fund
Shirvanian, Kost
Smalley, Alan
Taggart APC
USC Gould School of Law Annual Tax Institute
UCLA Extension Annual Tax Controversy Institute
Visa Inc.
VOYA Financial Inc.
Westar EnergyB Family Trust 2003 fbo LMB
Wishnow. Ross. Warsawsky & Company, APC
Wolters Kluwer

If you have any questions as to whether I am eligible to participate in a particular matter, please contact the Chief of Staff, Lia Colbert, prior to bringing the matter to my attention. Any matters from which I am disqualified should be referred to the Deputy Commissioner for Services and Enforcement for appropriate action.

Distribution:

Deputy Commissioner for Services and Enforcement
Deputy Commissioner for Operations Support
Chief of Staff
Chief Counsel
Associate Chief Counsel (General Legal Services)



COMMISSIONER

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

December 18, 2019

MEMORANDUM FOR DISTRIBUTION

FROM: Charles P. Rettig *CR*
Commissioner of Internal Revenue

SUBJECT: Recusal Statement

This is to inform you that, as required by 18 U.S.C. § 208(a), 5 C.F.R. § 2635.502, and Executive Order 13770, I will not personally and substantially participate in particular matters affecting the entities listed below. When appropriate and where my participation in a particular matter is required, I may seek an individual waiver pursuant to 18 U.S.C. § 208(b)(1), or an authorization pursuant to 5 C.F.R. 2635.502(d).

9150 Trust
Albert Senno, Jr.
Albert D Seeno Construction Company
American Tower Corporation
Applied Materials
AT&T
B Family Trust 2003 fbo LMX NonEx
B 2014 GRAT
B 2009 GRAT
B Family Trust 2003 fbo LMF EX
B Family Irrevocable Trust 1999 fbo LMB
B Family Irrevocable Trust 1999 fbo LMF
Bank of America
BioMarin Pharmaceutical Inc.
BlackRock California Municipal Bond Fund
BlackRock MuniYield California Quality Fund
Butterfield, David
Citigroup Inc.
Chevron Corp.
Chubb Corp.
Danaher Corp.
Dispatch Transportation LLC
Edwards Lifesciences Corp.
Estee Lauder Cos.

Estate of Movita Castaneda
 Estate of Michael Jackson
 Exxon Mobile Corp.
 Facebook Inc.
 Franklin California High Yield Municipal Fund
 Franklin California Tax-Free Income Fund
 Goldman Sachs Group Inc.
 Harbor City Mobil Home Park
 Hochman Salkin Toscher Perez P.C.
 Horton D.R. Inc.
 iShares S&P California AMT-Free Municipal Bond Fund
 KeyCorp
 LIB Family Trust 2003 fbo LMF
 LIB Family Trust 2003 fbo LMB
 LIB 2009 GRAT
 LBI 2014 GRAT
 MAHGOS 1989 Trust
 MAYGOS 1989 Trust
 MUGEHS 1989 Trust
 MAHSHS 1998 Trust
 OGE Energy
 PADI Foundation
 Pflueger, James
 Sherwin Williams
 Thornburg California Limited Term Municipal Fund
 Shirvanian, Kosti
 Smalley, Alan
 Taggart APC
 Visa Inc.
 VOYA Financial Inc.
 Westar EnergyB Family Trust 2003 fbo LMB
 Wishnow. Ross. Warsawsky & Company, APC
 Wolters Kluwer

If you have any questions as to whether I am eligible to participate in a particular matter, please contact the Chief of Staff, Lia Colbert, prior to bringing the matter to my attention. Any matters from which I am disqualified should be referred to the Deputy Commissioner for Services and Enforcement for appropriate action.

Distribution:

Deputy Commissioner for Services and Enforcement
 Deputy Commissioner for Operations Support
 Chief of Staff
 Chief Counsel
 Associate Chief Counsel (General Legal Services)



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

October 23, 2020

MEMORANDUM FOR DISTRIBUTION

FROM: Charles P. Rettig
Charles P. Rettig
Commissioner of Internal Revenue

SUBJECT: Recusal Statement

Charles P. Rettig
Digitally signed by Charles P. Rettig
Date: 2020.10.04 10:00

Charles P.
Rettig

This is to inform you that, as required by 18 U.S.C. § 208(a) and 5 C.F.R. § 2635.502, I will not personally and substantially participate in particular matters affecting the entities listed below. When appropriate and where my participation in a particular matter is required, I may seek an individual waiver pursuant to 18 U.S.C. § 208(b)(1), or an authorization pursuant to 5 C.F.R. 2635.502(d).

American Tower Corporation
AT&T
Ball Corp.
Bank of America
BlackRock California Municipal Bond Fund
Capital One Financial
Chevron Corp.
Chubb Corp.
Danaher Corp.
Edwards Lifesciences Corp.
Estee Lauder Cos.
Exxon Mobile Corp.
Facebook Inc.
Franklin California High Yield Municipal Fund
Franklin California Tax-Free Income Fund
Harbor City Mobil Home Park
Hochman Salkin Toscher Perez P.C.
Honeywell Intl Inc.
iShares S&P California AMT-Free Municipal Bond Fund
Lockheed Martin
OGE Energy
Sherwin Williams
Thornburg California Limited Term Municipal Fund
Trust Financial Corp.
Union Pacific Corp.

Vanguard California Municipal Bond Fund
Visa Inc.
Walmart
Westar Energy
Wishnow. Ross. Warsawsky & Company, APC
Zoetis, Inc.

If you have any questions as to whether I am eligible to participate in a particular matter, please contact the Chief of Staff, Kevin McIver, prior to bringing the matter to my attention. Any matters from which I am disqualified should be referred to the Deputy Commissioner for Services and Enforcement for appropriate action.

Distribution:

Deputy Commissioner for Services and Enforcement
Deputy Commissioner for Operations Support
Chief of Staff
Chief Counsel
Associate Chief Counsel (General Legal Services)

Office of Chief Counsel
Internal Revenue Service
memorandum

date: APR 30 2019

to: Distribution

from: Michael J. Desmond *Michael Desmond*
Chief Counsel

subject: Notice of Disqualification

This is to inform you that, as required by 18 U.S.C. § 208(a), 5 C.F.R. § 2635.502, and Executive Order 13770, I will not personally and substantially participate in particular matters affecting the entities listed below. When appropriate and where my participation in a particular matter is required, I may seek an individual waiver pursuant to 18 U.S.C. § 208(b)(1), or an authorization pursuant to 5 C.F.R. 2635.502(d).

3M Company
Apple, Inc.
Ares Capital Corp.
Chevron Corporation
Consolidated Communications Holdings, Inc.
IBM Corp.
JP Morgan Chase & Co.
United Parcel Service
Vanguard Healthcare ETF
Vanguard Utilities ETF

American College of Tax Counsel
Blue Water Capital Management LLC
Butler American LLC
Candyce Martin 1999 Irrevocable Trust
Cashman, Mary K.
Constance Martin Goodyear 1997 Irrevocable Trust
Eid, Issa
Esperer Holdings, Inc.
Flagstone Pantry, Inc.
Frech, Martin & Denise
Groo, LLC
Grynberg, Stephen
Intuit Corp.
J.A. Ted Baer, APC
Janakiraman, Prakash

Lien, Arlene
Lewis, Michael
Murdock, George and Katerina
OLA, Inc.
Radulovic, Sasa
Rawat, Indu
Salter, Bradley & Ferial
SB Athletic Association
Siegrist, Adolf & Diane
Sorenson, Stephen & Shannon
Tricarichi, Michael
University of Santa Barbara Alumni Association
Wiget, Annick
Wilsey, Diane

If you have any questions as to whether I am eligible to participate in a particular matter, please contact Drita Tonuzi Deputy Chief Counsel (Operations), prior to bringing the matter to my attention. Any matters for which I am disqualified should instead be referred to William Paul, the Deputy Chief Counsel (Technical), for appropriate action.

Distribution

Deputy Chief Counsel (Technical)
Deputy Chief Counsel (Operations)
Associates Chief Counsel
Division Counsel
Executive Counsel to the Chief Counsel
Counselor to the Commissioner

Office of Chief Counsel
Internal Revenue Service
memorandum

FEB 7 2017

date:

to: Distribution

from: William M. Paul
Acting Chief Counsel



subject: Notice of Disqualification

This is to inform you that, as required by 18 U.S.C. § 208(a) and 5 C.F.R. §2635.502, I will not personally and substantially participate in matters that will affect the following financial interests or involve the following entities, unless I am issued a waiver under 18 U.S.C. § 208(b)(1) or an authorization under 5 C.F.R. § 2635.502(d).

Advanced Micro Devices Inc.
Covington and Burling LLP
Intel Corp.
T. Rowe Price Inc.

American Institute of CPAs
American Petroleum Institute
Attorneys Liability Assurance Society Inc.
Bacardi Group
Bankers Healthcare Group, Inc.
BNP Paribas SA
BNP Prime Brokerage Inc.
Capital Group Companies
Dominion Resources Services Group
Folger Nolan Fleming and Douglas
General Electric Capital Corp.
HR Block
HSBC North American Holdings, Inc.
International Monetary Fund
Investment Company Institute
John Hancock Financial Services, Inc.
Marian Poynter
Mercedes Noboa
National Football League
Natixis SA
Noble Americas Corp.

Norfolk Southern Corp.
Options Clearing Corp.
Pepsico, Inc.
Promontory Financial Network LLC
Prosper Marketplace Inc.
Samsung Electronics Co. Ltd.
Susquehanna International Group
The Fischer Trust
The Walt Disney Company
UBS Securities LLC
United Technologies Corp.
U.S. Securities Market Coalition
Vivendi Universal
Weyerhaeuser Co.

If you have any questions as to whether I am eligible to participate in a particular matter, please bring the matter to my attention.

Distribution

Deputy Chief Counsel (Operations)
Associates Chief Counsel
Division Counsel
Special Counsel to the National Taxpayer Advocate
Healthcare Counsel
National Counsel (Special Projects)
Counselor to the Commissioner

Office of Chief Counsel
Internal Revenue Service
memorandum

date: JUL 21 2017

to: Distribution

from: William M. Paul
Acting Chief Counsel



subject: Notice of Disqualification

This is to inform you that, as required by 18 U.S.C. § 208(a) and 5 C.F.R. § 2635.502(a), I will not participate in particular matters that will affect Covington and Burling's ability and willingness to meet its obligations to me under the firm's retirement plans.

Further, absent the issuance of a waiver under 18 U.S.C. § 208(b), I will not personally and substantially participate in particular matters that will have a direct and predictable effect on my financial interests in Advanced Micro Devices, Inc., Intel Corp., or Vanguard.

If you have any questions as to whether I am eligible to participate in a particular matter, please contact Drita Tonuzi, Deputy Chief Counsel (Operations), prior to bringing the matter to my attention.

Distribution

Deputy Chief Counsel (Operations)
Associates Chief Counsel
Division Counsel
Special Counsel to the National Taxpayer Advocate
Healthcare Counsel
Counselor to the Commissioner