AMERICAN OVERSIGHT

April 16, 2026

VIA ONLINE PORTAL

Internal Revenue Service
GLDS Support Services
Stop 211
P.O. Box 621506
Atlanta, GA 30362
Via Online Portal

Re: Freedom of Information Act Request

Dear FOIA Officer:

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

On March 18, 2026, *CBS News* reported that personnel of the Internal Revenue Service (IRS) and the Federal Bureau of Investigation (FBI) were collaborating as part of a "mission control command center" tasked with investigating non-profits alleged to be involved in the "antifa" movement or "domestic terrorism."[1] In March 2026, the FBI released its official budget request to Congress, including details on an interagency "Joint Mission Center" that works to counter "domestic terrorism."[2]

American Oversight seeks records that may shed light on the "Mission Control Command Center,"[3] the "Joint Mission Center,"[4] and these entities' work.

Requested Records

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

1. A complete copy (including any attachments) of all memoranda of understanding (MOUs), contracts or subcontracts, amendments, inter-governmental service agreements, personnel sharing agreements, and other written agreements

[1] Sarah N. Lynch & Jennifer Jacobs, *FBI And IRS To Investigate Nonprofit Groups For Domestic Terrorism Links, Sources Say*, CBS News (Mar. 18, 2026, 5:07 PM), https://www.cbsnews.com/news/fbi-irs-investigate-nonprofits-domestic-terrorism-links/.
[2] Federal Bureau of Investigation, "FY 2027 FBI Budget Request to Congress," Mar. 2026, https://www.justice.gov/jmd/media/1434246/dl?inline.
[3] *See supra*, n. 1.
[4] *See supra*, n. 2.

between the IRS and the FBI, including any such records that include other government agencies as additional parties, regarding any of the following:

a. The Mission Control Command Center detailed in the CBS News reporting[5]
b. The Joint Mission Center detailed in the FBI's FY 2027 budget request to Congress[6]
c. The National Joint Terrorism Task Force and/or its local offices[7]
d. Antifa, anti-fascist movements, and/or anti-fascist actors
e. Domestic terrorism
f. Anti-Christianity
g. Anti-capitalism
h. Anti-Americanism
i. Radical gender ideology
j. Extreme views on immigration
k. Opposition to law and/or immigration enforcement
l. The Attorney General's memorandum dated December 4, 2025, with the subject line "Implementing National Security Presidential Memorandum-7: Countering Domestic Terrorism and Organized Political Violence"[8]
m. National Security Presidential Memorandum-7[9]

2. All data sharing agreements between the FBI and IRS, including any such records that include other government agencies as additional parties, regarding any of the following:

a. Data used by the Mission Control Command Center detailed in the CBS News reporting[10]
b. Data used by the Joint Mission Center[11]
c. Data used by the National Joint Terrorism Task Force and its local offices[12]
d. Data on antifa, anti-fascist movements, and/or anti-fascist actors
e. Data on domestic terrorism
f. Data on anti-Christianity

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[5] *See supra, n. 1.*
[6] *See supra, n. 2.*
[7] *See*, Executive Office of the President, "Countering Domestic Terrorism and Organized Political Violence," Federal Register, Sept. 30, 2025, https://www.federalregister.gov/documents/2025/09/30/2025-19141/countering-domestic-terrorism-and-organized-political-violence.
[8] Office of the Attorney General, "Memorandum for All Federal Prosecutors, Law Enforcement Agencies, Department of Justice Grant-Making Components," Dec. 4, 2025, https://assets1.cbsnewsstatic.com/hub/cms/prod_cms_alt/file/2026/03/18/a99ee786-24bb-4aec-b961-70505aa42a2f/attorney_general_bondi_memorandum_re_nspm-7_ag_guidance_12.4.2025.pdf.
[9] *See supra*, n. 7.
[10] *See supra*, n. 1.
[11] *See supra*, n. 2.
[12] *See* supra, n. 7.

g. Data on anti-capitalism
h. Data on anti-Americanism
i. Data on radical gender ideology
j. Data on extreme views on immigration and/or migration
k. Data on opposition to law and immigration enforcement
l. Data created and/or used in response to the Attorney General's memorandum dated December 4, 2025, with the subject line "Implementing National Security Presidential Memorandum-7: Countering Domestic Terrorism and Organized Political Violence"[13]
m. Data created and/or used in response to National Security Presidential Memorandum-7[14]

To be clear, American Oversight is not asking your agency to release the actual data described here, but rather any data sharing agreements relevant to the data.

For both parts of this request, American Oversight believes your office is in the best position to identify where responsive records are likely to reside, but believes a reasonable search should include, at a minimum, the Office of the Commissioner, the Office of the Deputy Commissioner, the Office of the Chief of Staff, the Office of the Chief Counsel, the Office of the Chief Financial Officer, the IRS Criminal Investigation (IRS-CI) unit, the Office of the Chief Data and Analytics Officer, and the Office of the Chief Information Officer.

Additionally, for both parts of this request, please provide responsive records in use or effect from September 30, 2025, through the date the search is conducted.

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 federal government, 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 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 operations or activities of the government."[15] The public has a

[13] Office of the Attorney General, "Memorandum for All Federal Prosecutors, Law Enforcement Agencies, Department of Justice Grant-Making Components," Dec. 4, 2025, https://assets1.cbsnewsstatic.com/hub/cms/prod_cms_alt/file/2026/03/18/a99ee786-24bb-4aec-b961-70505aa42a2f/attorney_general_bondi_memorandum_re_nspm-7_ag_guidance_12.4.2025.pdf.
[14] *See supra*, n. 9.
[15] 5 U.S.C. § 552(a)(4)(A)(iii).

significant interest in the investigation of non-profit organizations alleged to be involved in domestic terrorism.[16] Records with the potential to shed light on this question would contribute significantly to public understanding of operations of the federal government, including whether and to what extent the U.S. government is lawfully investigating non-profit organizations under accurate understanding and definitions of crime. 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 not primarily in the commercial interest of the requester."[17] In fact, 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 commercial 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 X (formerly Twitter).[18]

American Oversight has also demonstrated its commitment to the public disclosure of documents and creation of editorial content through regular substantive analyses posted to its website.[19] Examples reflecting this commitment include the posting of records related to the first Trump Administration's contacts with Ukraine and analyses of those contacts;[20] posting records and editorial content about the federal government's response to the COVID-19 pandemic;[21] posting records received as part of American Oversight's "Audit the Wall" project to gather and analyze information related to the first Trump administration's proposed construction of a barrier along the U.S.-Mexico

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[16] *See supra*, notes 1 and 2.
[17] 5 U.S.C. § 552(a)(4)(A)(iii).
[18] American Oversight currently has approximately 16,000 followers on Facebook and 94,600 followers on X (formerly Twitter). American Oversight, Facebook, https://www.facebook.com/weareoversight/ (last visited Apr. 16, 2026); American Oversight (@weareoversight), X (formerly Twitter), https://x.com/weareoversight (last visited Apr. 16, 2026).
[19] *See generally Our Latest*, American Oversight, https://www.americanoversight.org/blog.
[20] *The Trump Administration's Contacts with Ukraine*, American Oversight, https://www.americanoversight.org/investigation/the-trump-administrations-contacts-with-ukraine.
[21] *See generally The Trump Administration's Response to Coronavirus*, American Oversight, https://www.americanoversight.org/investigation/the-trump-administrations-response-to-coronavirus; *see, e.g.*, *CDC Calendars from 2018 and 2019: Pandemic-Related Briefings and Meetings*, American Oversight, https://www.americanoversight.org/cdc-calendars-from-2018-and-2019-pandemic-related-briefings-and-meetings.

border, and analyses of what those records reveal;[22] 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;[23] and posting records and analysis of federal officials' use of taxpayer dollars to charter private aircraft or use government planes for unofficial business.[24]

Accordingly, American Oversight qualifies for a fee waiver.

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:

- Please search all locations and systems likely to have responsive records, regardless of format, medium, or physical characteristics. For instance, if 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 X (formerly 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 "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.

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[22] *See generally Audit the Wall*, American Oversight, https://www.americanoversight.org/investigation/audit-the-wall; *see, e.g.*, *Audit the Wall: No Plans, No Funding, No Timeline, No Wall*, American Oversight, https://americanoversight.org/audit-the-wall-no-plans-funding-or-timeline-and-no-wall/.

[23] *DOJ Records Relating to Solicitor General Noel Francisco's Recusal*, American Oversight, https://www.documentcloud.org/documents/25544090-doj-records-relating-to-solicitor-general-noel-franciscos-recusal-american-oversight; *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.

[24] *See generally Swamp Airlines: Chartered Jets at Taxpayer Expense*, American Oversight, https://www.americanoversight.org/investigation/swamp-airlines-private-jets-taxpayer-expense; *see, e.g.*, *New Information on Pompeo's 2017 Trips to His Home State*, American Oversight, https://www.americanoversight.org/new-information-on-pompeos-2017-trips-to-his-home-state.

- 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.[25] 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.[26]

- 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,[27] 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.

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[25] *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).
[26] *See Competitive Enter. Inst. v. Office of Sci. & Tech. Policy*, No. 14-cv-765, slip op. at 8 (D.D.C. Dec. 12, 2016).
[27] 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.

- 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.

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. 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 Loree Stark at foia@americanoversight.org or (304) 913-6114. 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,

/s/ Loree Stark
Loree Stark
on behalf of
American Oversight