

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

CAUSE OF ACTION,)	
)	
Plaintiff,)	
)	Case No.: 1:13-cv-920-ABJ
v.)	
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

DECLARATION OF ALLAN BLUTSTEIN

I, Allan Blutstein, pursuant to 28 U.S.C. §1746, do hereby declare and state:

1. I am a Managing Attorney at Cause of Action. My responsibilities include working on matters involving the Freedom of Information Act (FOIA), 5 U.S.C. § 552, which includes the instant litigation.
2. Prior to joining Cause of Action, I was employed as a FOIA attorney by the U.S. Department of the Treasury’s Office of Financial Stability and by the U.S. Department of Justice’s Office of Information and Privacy.
3. I submit this declaration in support of Cause of Action’s Cross-Motion for Summary Judgment. The statements made in this declaration are based upon knowledge that I have acquired in the performance of my official duties, information provided to me in my official capacity by Cause of Action personnel, as well as my first-hand experience reviewing and analyzing relevant records maintained by Cause of Action during the ordinary course of its business.
4. The purpose of this declaration is to describe the invocation of Section 6103 of the Internal Revenue Code by the Internal Revenue Service (IRS) in response to a separate FOIA request submitted by Cause of Action to the U.S. Department of Energy (DOE).

5. Cause of Action submitted a FOIA request to the DOE on June 12, 2012, seeking disclosure of all records pertaining to requests that the DOE Secretary Steven Chu (or his representatives) had made to the IRS as to whether an applicant for any DOE loan had a tax delinquent account. A true and correct copy of this FOIA request is attached hereto as Exhibit 1. The time period for this request was January 2009 to the present. *Id.*

6. By letter dated December 19, 2012, the DOE advised Cause of Action that it had referred 142 pages to the IRS for processing. A true and correct copy of this letter is attached hereto as Exhibit 2.

7. The IRS responded to Cause of Action by letter dated January 22, 2013. A true and correct copy of this letter is attached hereto as Exhibit 3. Of the 142 pages referred to it, the IRS released 11 pages in full and 131 pages in part. *Id.* The IRS cited Exemption 3, together with 26 U.S.C. § 6103(a), as the basis for withholding the records. Ex. 3.

8. The documents released by the IRS to Cause of Action consist of letters from the IRS to the DOE in response to the DOE's requests for tax information concerning DOE loan applicants. A true and correct copy of this document production is attached hereto as Exhibit 4. The IRS withheld the DOE loan applicants' names and tax account status under Exemption 3, in conjunction with 26 U.S.C. § 6103(a). Ex. 4. The IRS released the remaining information. *Id.*

I declare under penalty of perjury that the foregoing is true and correct.



Allan Blutstein

Executed this 9th day of June, 2014.