EXHIBIT
1

October 9, 2012

VIA E-MAIL AND CERTIFIED MAIL

Ava Littlejohn, Public Liaison
Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006
Email: Ava.F.Littlejohn@irs.gov

RE: Freedom of Information Act Request

Dear Ms. Littlejohn,

We write on behalf of Cause of Action, a nonprofit, nonpartisan organization that uses investigative, legal, and communications tools to educate the public on how government accountability and transparency protects taxpayer interests and economic opportunity. We write to request information pursuant to the Freedom of Information Act (FOIA).[1]

Section 6103 of the Internal Revenue Code (IRC) requires that tax returns and return information be confidential. In addition to the IRC's confidentiality requirements, no officer or employee of the United States "shall disclose any return or return information obtained by him in any manner[.]" The IRC defines "return information" to include a taxpayer's identity and the nature, source, or amount of his or her income.

However, the IRS is authorized to disclose tax return information to the President of the United States. IRC § 6103(g) states,

> Upon written request by the President, signed by him personally, the Secretary shall furnish to the President, or to such employee or employees of the White House Office as the President may designate by name in such request, a return or return information with respect to any taxpayer named in such request.

Therefore, in accordance with FOIA, Cause of Action requests that the DOJ produce, within the next twenty (20) business days, the following documents within the possession, custody, and control of the IRS, from the time period of January 1, 2009 to the present:

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[1] 5 U.S.C. § 552, *et seq.*

1) All documents, including but not limited to emails, letters, and telephone logs or other telephone records, constituting communications to and/or from any employee of the IRS concerning any FOIA request or lawsuit that relates to I.R.C. § 6103(g);

2) All documents, including notes and emails, referring or relating to any communication described in request #1;

3) Any communications by or from anyone in the Executive Office of the President constituting requests for taxpayer or "return information" within the meaning of § 6103(a) that were not made pursuant to § 6103(g);

4) All documents, including notes and emails, referring or relating to any communication described in request #3;

5) All requests for disclosure by any agency pursuant to IRC §§§ 6103(i)(1),[2] (i)(2),[3] and (i)(3)(A);[4]

6) All documents, including communications not limited to notes, emails, letters, memoranda and telephone logs or other telephone records, referring or relating to records described in request #5;

7) All documents, including but not limited to emails, letters, telephone logs, and reports pertaining to any investigation by the Treasury Inspector General for Tax Administration into the unauthorized disclosure of § 6103 "return information" to anyone in the Executive Office of the President; and

8) From the time period of March 27, 2012, to the present, all documents, including e-mail communications, constituting or relating to a request by the President or anyone designated by the President in his Executive Office for tax records under §6103(g)(1).

Cause of Action Is Entitled to a Complete Waiver of Fees (Public-Interest Purpose).

Cause of Action requests a waiver of both search and review fees pursuant to 5 U.S.C. § 552(a)(4)(A)(iii). This statute provides that the requested information and/or documents shall be furnished without or at reduced charge if "disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or

[2] IRC § 6103(i)(1)(Disclosure of returns or return information to Federal officers or employees upon the grant of an ex parte order by a Federal district court judge or magistrate for use in Federal non-tax criminal investigations).
[3] IRC § 6103(i)(2)(Disclosure of return information other than taxpayer return information to Federal officers or employees for use in Federal non-tax criminal investigations, upon request by the head of the agency or Inspector General thereof (or designated officials of the Department of Justice)).
[4] IRC § 6103(i)(3)(A)(i) (Disclosure of return information other than taxpayer return information to apprise appropriate Federal officials of potential violations of Federal criminal law).

activities of the government and is not primarily in the commercial interest of the requester." Cause of Action, in the present matter, satisfies all of the required elements for a fee waiver.

1) 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.

First and foremost, "obtaining information to act as a 'watchdog' of the government is a well-recognized public interest in the FOIA."[5] It is for this reason that Cause of Action, a nonprofit, nonpartisan organization that uses public advocacy and legal reform strategies to ensure greater transparency in government and protect taxpayer interests and economic freedom, seeks disclosure of the requested documents. Disclosure of the information requested by Cause of Action in this instance is likely to contribute significantly to the understanding by the public at large of the operations and activities of the federal government as the documents requested concern the performance of the statutory and regulatory duties and responsibilities of the IRS, a federal government agency, in administering the civil and administrative forfeiture processes.

The IRS is funded with taxpayer dollars. As a result, the public at large has a moral and financial interest in knowing whether the IRS is appropriately and fairly executing its duties and responsibilities, especially considering concerns of transparency.[6] Because of this, the information requested will benefit the public as opposed to the individual understanding of the requester or a narrow segment of interested persons. Disclosure would undoubtedly be of value to members of the public. Thus, this element is met.

2) Disclosure of the requested information is not in the commercial interest of Cause of Action.

Cause of Action does not seek this information to benefit commercially. Cause of Action is a nonprofit organization as defined under section 501(c)(3) of the Internal Revenue Code. Our organization is committed to protecting the public's right to be aware of the activities of government agencies and to ensuring the lawful and appropriate use of government funds by those agencies. Cause of Action will not make a profit from the disclosure of this information. This information will be used to further the knowledge and interests of the general public regarding the IRS. In the event the disclosure of this information creates a profit motive, it is not dispositive for the commercial interest test; media or scholars could have a profit motive, as long as the dissemination of the information is in their professional capacity and would further the public interest.[7] Therefore, Cause of Action satisfies this element.

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[5] *Baltimore Sun v. United States Marshals Serv.*, 131 F. Supp. 2d 725, 729 (D. Md. 2001); *see also Center to Prevent Handgun Violence v. United States Dep't of the Treasury*, 981 F. Supp. 20, 24 (D.D.C. 1997) ("This self-appointed watchdog role is recognized in our system.").

[6] *See supra* note 10.

[7] *See Campbell v. Department of Justice*, 164 F.3d 20, 38 (D.C. Cir. 1998).

3) Cause of Action has an ability to disseminate the requested information to the public and specifically intends to do so.

Cause of Action intends to make the results of this request available to the public in various medium forms. Cause of Action uses a combination of research, litigation, advocacy, and regularly disseminated publications to advance its mission. Our staff has a combined twenty-nine (29) years of expertise in government oversight, investigative reporting, and federal public interest litigation. These professionals will analyze the information responsive to this request, use their editorial skills to turn raw materials into a distinct work, and share the resulting analysis with the public, whether through Cause of Action's regularly published online newsletter, memoranda, reports, or press releases. In addition, Cause of Action will disseminate any relevant information it acquires from this request to the public through its frequently visited website, www.causeofaction.org, which also includes links to thousands of pages of documents Cause of Action acquired through its previous FOIA requests, as well as documents related to Cause of Action's litigation and agency complaints. Lastly, after the production of the requested information, Cause of Action intends to produce a report on the IRS, addressing the concerns that have been raised.[8] This report may be published at www.causeofaction.org, distributed to the news media, and sent to interested persons through our regular periodicals, including "Agency Check" and "Cause of Action News." An ability to show the presence of a website with occasional, consistent traffic is enough to show that a requester has an ability to disseminate information.[9] As with the other two (2) outlined above, Cause of Action has also met this element, in effect, justifying a fee waiver.

Cause of Action Is Entitled to News Media Requester Category Status.

Cause of Action also asks that it not be charged search or review fees for this request because it qualifies as a "representative of the news media, or news media requester," under 5 U.S.C. § 552(a)(4)(A)(ii)(II).[10] In *National Security Archive v. U.S. Dep't of Defense*,[11] the U.S. Court of Appeals for the District of Columbia Circuit noted that FOIA's legislative history demonstrates that "it is critical that the phrase 'representative of the news media' be broadly interpreted if the act is to work as expected. . . . In fact, *any person or organization which*

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[8] *See supra* note 10.

[9] *See FedCURE v. Lappin*, 602 F. Supp. 2d 197, 203 (D.D.C. 2009).

[10] Other agencies of the federal government have granted Cause of Action "representative of the news media" category status. *See, e.g.*, FOIA Request HQ-2012-00752-F (Department of Energy), news media status granted on Feb. 15, 2012; FOIA Request No. 12-00455-F (Department of Education), news media status granted on Jan. 20, 2012; FOIA Request 12-267 (Federal Emergency Management Agency), news media status granted on Feb. 9, 2012; FOIA Request 2012-RMA-02563F (Department of Agriculture), news media status granted on May 3, 2012; FOIA Request 2012-078 (Department of Homeland Security), news media status granted on Feb. 15, 2012; FOIA Request 2012-00270 (Department of Interior), news media status granted on Feb. 17, 2012; FOIA Request (Department of Labor), news media status granted on April 20, 2012; FOIA Request CRRIF 2012-00077 (Department of Commerce), interim rolling production of documents on Mar. 1, 2012 without charge; FOIA Request F-2012-25414 (Department of State) news media status granted on June 15, 2012; FOIA Request 12-IGF-OIG-00054 (Department of Housing and Urban Development) news media status granted on July 23, 2012. As the U.S. Court of Appeals for the District of Columbia Circuit noted in *Oglesby v. United States Dep't of Army*, agencies should grant news media requestor status when other agencies have done so because of "the need for uniformity among the agencies in their application of FOIA." 920 F.2d 57, 66 (D.C. Cir. 1990).

[11] 880 F.2d 1381, 1386 (D.C. Cir. 1989).

regularly publishes or disseminates information to the public . . . should qualify for waivers as a 'representative of the news media.'"[12]

Cause of Action is organized and operated, *inter alia*, to publish and broadcast news, *i.e.*, information that is about current events or that would be of current interest to the public. Cause of Action routinely and systematically disseminates information to the public through various medium forms. Cause of Action maintains a frequently visited website, www.causeofaction.org. Additionally, since September 2011, Cause of Action has published an e-mail newsletter. This newsletter provides subscribers with regular updates regarding Cause of Action's activities and information the organization has received from various government entities. Cause of Action also disseminates information via Twitter and Facebook. Cause of Action also produces a newsletter titled "Agency Check," which informs interested persons about actions of federal agencies, and another periodical, "Cause of Action News."[13]

Cause of Action gleans the information it regularly publishes in its newsletters from a wide variety of sources, including FOIA requests, government agencies, universities, law reviews, and even other news sources. Cause of Action researches issues on government transparency and accountability, the use of taxpayer funds, and social and economic freedom; regularly reports on this information; analyzes relevant data; evaluates the newsworthiness of the material; and puts the facts and issues into context. Cause of Action uses technology, including but not limited to the Internet, Twitter, and Facebook, in order to publish and distribute news about current events and issues that are of current interest to the general public. These activities are hallmarks of publishing, news, and journalism. Based on these extensive publication activities,[14] Cause of Action qualifies for a fee waiver as a "representative of the news media, or news media requester," under FOIA and agency regulations.

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[12] *Id.* (citing 132 Cong. Rec. S14298 (daily ed. Sept. 30, 1986)) (emphasis in original).

[13] CAUSE OF ACTION, *Newsletters*, *available at* http://causeofaction.org/newsletters/.

[14] *See, e.g.,* Matthew Boyle, *Report: ACORN-affiliated group gets $300,000 more in taxpayer money*, THE DAILY CALLER, (Sept. 16, 2011), *available at* http://dailycaller.com/2011/09/16/report-acorn-affiliated-group-gets-300000-more-in-taxpayer-money/; Matthew Boyle, *Long-time ACORN affiliate secures $350,000 in new taxpayer funding*, THE DAILY CALLER, (Sept. 19, 2011), *available at* http://dailycaller.com/2011/09/19/long-time-acorn-affiliate-secures-350000-in-new-taxpayer-funding/; Paul Streckfus, *Accountability Group Seeks IRS Investigation of ACORN Affiliates*, EO TAX JOURNAL, Ed. 2011-173, (Oct. 24, 2011); Bobby McMahon, *EPA Stalls Utility MACT Until December, Fights Industry Bid For Year Delay*, INSIDEEPA, (Oct. 24th, 2011), *available at* http://insideepa.com/201110212379934/EPA-Daily-News/Daily-News/epa-stalls-utility-mact-until-december-fights-industry-bid-for-year-delay/menu-id-95.html; Paul Streckfus, *More Commentary on NCPL's Annual Conference*, EO TAX JOURNAL, Ed. 2011-185, (Nov. 9, 2011); Patrick Reis and Darren Goode, *Senators hedge bets ahead of CSAPR vote - Second anti-reg bill to get vote - Perry's debate gaffe - Acrimony hits new heights in Solyndra spat*, POLITICO, (Nov. 10, 2011), *available at* http://www.politico.com/morningenergy/1111/morningenergy374.html; Paul Streckfus, *More Commentary on NCPL's Annual Conference*, EO TAX JOURNAL, Ed. 2011-187, (Nov. 15, 2011); Frank Maisano, *Nov 14 Energy Update: Chu'd Out in Congress*, ENERGYNOW!, (Nov. 15, 2011), *available at* http://www.energynow.com/energypanel/2011/11/15/nov-14-energy-update-chud-out-congress; Conn Carroll, *Labor board broke federal law on Boeing suit*, WASHINGTON EXAMINER, (Nov. 27, 2011), *available at* http://campaign2012.washingtonexaminer.com/article/labor-board-broke-federal-law-boeing-suit; Matthew Vadum, *Obama uses taxpayer cash to back ACORN Name changes used to dodge the law*, WASHINGTON TIMES, (Nov. 28, 2011), *available at* http://www.washingtontimes.com/news/2011/nov/28/obama-uses-taxpayer-cash-to-back-acorn-name-change/; Matthew Boyle, *Obama administration, GAO appear to have ignored group's ACORN affiliation to award $700K*, THE DAILY CALLER, (Nov. 28, 2011), *available at* http://dailycaller.com/2011/11/28/obama-

Cause of Action's activities clearly fall within the statutory definition of this term. 5 U.S.C. § 552(a)(4)(A)(ii)(III) defines "representative[s] of the news media" broadly to include organizations that disseminate news through electronic communications, including "*publishers of periodicals* . . . who make their products available for purchase by or subscription by or free distribution to the general public."[15] Moreover, the FOIA statute itself, as amended in 2007, explicitly defines "representative of the news media"—a term that had previously been undefined in the statute—to specifically include organizations, such as Cause of Action, that regularly publish and disseminate online periodicals, *e.g.*, newsletters.[16] The statutory definition unequivocally commands that organizations that electronically disseminate information and publications via "alternative media *shall* be considered to be news-media entities."[17] As the plain language of the statute makes abundantly clear, then, an organization that regularly disseminates news via an online newsletter or periodical, such as Cause of Action, is a "representative of the news media" under the FOIA.

In Electronic Privacy Information Center v. Dep't of Defense, the court broadly construed a Department of Defense regulation defining "representative of the news media" to

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administration-gao-appear-to-have-ignored-groups-acorn-affiliation-to-award-700k/; WORLDNETDAILY, *See which radicals got more taxpayer dollars: Support maintained despite organization's accounting 'problems,'* (Nov. 29, 2011), *available at* http://www.wnd.com/index.php?fa=PAGE.view&pageId=372685; Perry Chiaramonte, *ACORN Misused Federal Grant Funds, Report Says*, FOX NEWS, (Nov. 30, 2011), *available at* http://www.foxnews.com/politics/2011/11/30/acorn-misused-federal-grant-funds-report-says/; Marsha Shuler, *Group challenges La. contribution limit*, THE ADVOCATE, (Nov. 30, 2011), *available at* http://theadvocate.com/news/1437637-123/group-challenges-la.-contribution-limit; Margaret Menge, *Justice Audit Alleges ACORN Spin-Off in New York Misused Money*, NEWSMAX, (Dec. 1, 2011), *available at* http://www.newsmax.com/US/ACORN-justice-audit-funds/2011/12/01/id/419672; PITTSBURGH TRIBUNE-REVIEW, *Acorn lives: Meet AHCOA*, (Dec. 5, 2011), *available at* http://www.pittsburghlive.com/x/pittsburghtrib/opinion/s_770135.html; Tom Fitton, *Obama Administration Violating ACORN Funding Ban According to New Audit*, BIG GOVERNMENT, (Dec. 5, 2011), *available at* http://biggovernment.com/tfitton/2011/12/05/obama-administration-violating-acorn-funding-ban-according-to-new-audit/; NATIONAL RIGHT TO WORK COMMITTEE, *NLRB: Law Breakers?*, (Dec. 10, 2011), *available at* http://www.nrtwc.org/nlrb-law-breakers/.

[15] 5 U.S.C. § 552(a)(4)(A)(ii)(III) (emphasis added).

[16] The FOIA statute, as amended in 2007, defines "representative of the news media" as follows:

> [T]he term "a representative of the news media" means any person or entity that gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into a distinct work, and distributes that work to an audience. In this clause, the term "news" means information that is about current events or that would be of current interest to the public. Examples of news-media entities are television or radio stations broadcasting to the public at large and publishers of periodicals (but only if such entities qualify as disseminators of "news") who make their products available for purchase by or subscription by or free distribution to the general public. These examples are not all-inclusive. Moreover, as methods of news delivery evolve (for example, the adoption of the electronic dissemination of newspapers through telecommunications services), *such alternative media shall be considered to be news-media entities.*

5 U.S.C. § 552(a)(ii)(III) (emphasis added).

[17] *Id.* (emphasis added). *See generally Nat'l Ass'n of Home Builders v. Defenders of Wildlife,* 551 U.S. 644, 661-662 (2007) (noting the well-established proposition that, as used in statutes, the word "shall" is generally imperative or mandatory).

include a 501(c)(3) that, like Cause of Action, maintains a frequently visited website and regularly publishes an e-mail newsletter. Under well-established precedent, then, a 501(c)(3) requester that regularly publishes online newsletters, such as Cause of Action, is entitled to a fee waiver as a "representative of the news media," where the agency's own regulations explicitly provide that "publishers of periodicals" qualify as representatives of the news media.

The information requested regarding the IRS and the Executive Branch, specifically which taxpayers' information the President has attempted to access and the IRS's handling of such requests will be of current interest to a large segment of the general public. Cause of Action will ultimately disseminate this information that it is statutorily entitled to, *inter alia*, through its regularly published online newsletter. Additionally, Cause of Action will take the information that is disclosed, using its editorial skills and judgment, to publish news articles that will be published on our website, distributed to other media sources, and distributed to interested persons through our newsletters.

As outlined above, the plain language of 5 U.S.C. § 552(a)(4)(A)(ii)(III), controlling precedent, and the agency's regulations clearly require the conclusion that Cause of Action is a representative of the news media.

Production of Information and Contact Information

We call your attention to President Obama's January 21, 2009, Memorandum concerning the FOIA, which states in relevant part:

> All agencies should adopt a presumption in favor of disclosure, in order to renew their commitment to the principles embodied in FOIA. . . . The presumption of disclosure should be applied to all decisions involving FOIA.[18]

On the same day, President Obama spoke on the FOIA to incoming members of the Cabinet and staff of the White House and stated in relevant part:

> The old rules said that if there was a defensible argument for not disclosing something to the American people, then it should not be disclosed. That era is now over. Starting today, every agency and department should know that this administration stands on the side not of those who seek to withhold information but those who seek to make it known. To be sure, issues like personal privacy and national security must be treated with the care they demand. But the mere fact that you have the legal power to keep something secret does not mean you should always use it. The Freedom of Information Act is perhaps the most powerful instrument we have for making our government honest and transparent, and of

[18] PRESIDENT BARACK OBAMA, *Memorandum for the Heads of Executive Departments and Agencies, Subject: Freedom of Information Act*, Jan. 21, 2009, *available at* http://www.whitehouse.gov/the-press-office/freedom-information-act.

> holding it accountable. And I expect members of my administration not simply to live up to the letter but also the spirit of this law.[19]

If it is your position that any portion of the requested information is exempt from disclosure, Cause of Action requests that you provide a detailed justification, specifically identifying the reasons why a particular exemption is relevant and correlating those claims with the particular part of a withheld document to which they apply.

In the event that some portions of the requested information are properly exempt from disclosure, please redact such portions and produce all remaining reasonable segregable non-exempt portions of the requested record.[20] If you contend that information contains non-exempt segments, but those non-exempt segments are so dispersed throughout as to make segregation impossible, please state what portion of the document is non-exempt and how the material is dispersed through the document. If a request is denied in full, please outline that it is not possible to segregate portions of the record for release.

In an effort to facilitate record production within the statutory limit, Cause of Action prefers to accept information and/or documents in electronic format (*e.g.*, e-mail, .pdf). When necessary, Cause of Action will accept the "rolling production" of information and/or documents, but requests that you provide prompt notification of any intent to produce information on a rolling basis.

If you do not understand this request or any portion thereof, or if you feel you require clarification of this request or any portion thereof, please contact me (Karen.Groen.Olea@causeofaction.org) or Marie Connelly (Marie.Connelly@causeofaction.org) immediately at (202) 507-5880. Please note that, for the purposes of responding to this request, the attached "Responding to Information Request" and "Definitions" should be interpreted consistently. We look forward to receiving the requested information and a waiver of both search and duplication fees within twenty (20) business days. Thank you for your time and assistance in this matter.

Sincerely,

Karen Groen

KAREN GROEN
CHIEF OVERSIGHT COUNSEL

Encl. "Responding to Information Request" and "Definitions"

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[19] PRESIDENT BARACK OBAMA, *Remarks by the President in Welcoming Senior Staff and Cabinet Secretaries to the White House*, Jan. 21, 2009, *available at* http://oversight.house.gov/hearing/foia-in-the-21st-century-using-technology-to-improve-transparency-in-government/.

[20] *See* 5 U.S.C. § 552(b).

EXHIBIT
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ONE HUNDRED THIRTEENTH CONGRESS

Congress of the United States

House of Representatives

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

2157 RAYBURN HOUSE OFFICE BUILDING

WASHINGTON, DC 20515-6143

MAJORITY (202) 225-5074
FACSIMILE (202) 225-3974
MINORITY (202) 225-5051

http://oversight.house.gov

June 10, 2014

The Honorable Eric H. Holder, Jr.
Attorney General
United States Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530

Dear Mr. Attorney General:

The Committee on Oversight and Government Reform continues to examine the Internal Revenue Service's targeting of conservative tax-exempt applicants. We were shocked to learn through documents obtained pursuant to the Committee's subpoena of you that the IRS transmitted 21 disks containing over 1.1 million pages of nonprofit tax-return information – including confidential taxpayer information protected by federal law – to the Federal Bureau of Investigation in October 2010. The IRS transmitted this material in advance of the Public Integrity Section's meeting with Lois Lerner to discuss potential criminality of nonprofit groups engaged in political speech. The startling revelation that the Justice Department received evidentiary material in 2010 for the potential prosecution of nonprofits is further indication that a special prosecutor is needed for a truly independent criminal investigation of the IRS targeting.

On October 5, 2010, former Exempt Organizations Director Lois Lerner e-mailed Richard Pilger, the Director of the Justice Department's Election Crimes Branch, that the IRS was "getting you the disks we spoke about" and asking whether the Department had a formatting preference.[1] Mr. Pilger forwarded the e-mail to an FBI agent, writing: "This is incoming data re 501c4 issues. Does FBI have a format preference?"[2] Mr. Pilger later responded to Ms. Lerner, writing: "Thanks Lois – FBI says Raw format is best because they can put it into their systems

[1] E-mail from Lois Lerner, Internal Revenue Serv., to Richard Pilger, U.S. Dep't of Justice (Oct. 5, 2010). [HOGR IRS 19]
[2] E-mail from Richard Pilger, U.S. Dep't of Justice, to unnamed FBI agent, Fed. Bureau of Investigation (Oct. 5, 2010). [HOGR IRS 20]

like excel."[3] The FBI received the disks, which included confidential taxpayer information, on or around October 6, 2010.[4]

Figure 1: E-mail exchange between Lois Lerner and Richard Pilger, Oct. 5-6, 2010

From: Pilger, Richard
Sent: Wednesday, October 06, 2010 2:05 PM
To: Lerner Lois G
Cc: Whitaker Sherry L; Simmons, Nancy; [redacted] (FBI)
Subject: RE: DATA FORMAT ISSUE – TIME SENSITIVE

Thanks Lois – FBI says Raw format is best because they can put it into their systems like excel.

From: Lerner Lois G [[redacted]]
Sent: Tuesday, October 05, 2010 5:52 PM
To: Pilger, Richard
Cc: Lerner Lois G; Whitaker Sherry L
Subject: DATA FORMAT ISSUE -- TIME SENSITIVE

In checking with my folks on getting you the disks we spoke about, I was asked the following:

Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

If you're like me, you don't know the answer. But, if you can check and get back to me Wednesday, we can get started and have these in about 2 weeks. If we don't have the information by tomorrow, it will take longer as there are other priorities in line. Please cc Sherry Whitaker on your response as she is likely to see your response before I do. Thanks

[3] E-mail from Richard Pilger, U.S. Dep't of Justice, to Lois Lerner, Internal Revenue Serv. (Oct. 6, 2010). [HOGR IRS 22]
[4] Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (May 29, 2014); Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (June 4, 2014).

Figure 2: E-mail from Richard Pilger to Unnamed FBI Agent, Oct. 5, 2010

From:	Pilger, Richard
Sent:	Tuesday, October 05, 2010 8:01 PM
To:	[redacted] (FBI)
Subject:	Fw: DATA FORMAT ISSUE -- TIME SENSITIVE

This is incoming data re 501c4 issues. Does FBI have a format preference?
Richard C. Pilger
Director, Election Crimes Branch &
Senior Trial Attorney
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
202[redacted]
202[redacted] (f)

On October 8, 2010, the Department's Public Integrity Section hosted a meeting with Ms. Lerner, other IRS officials, and an FBI agent to discuss possible criminal enforcement relating to nonprofit groups engaged in political speech following *Citizens United v. Federal Election Commission*.[5] The Department's agenda for the meeting was to engage with Ms. Lerner about being "more vigilant to the opportunities from more crime in the . . . 501(c)(4) area."[6] In particular, the Department was interested in the "practicalities" of criminal enforcement relating to nonprofit political speech, such as whether the IRS could review donor lists of 501(c)(4) organizations for potential violations of campaign-finance law.[7]

The Committee has learned that the meeting with Ms. Lerner occurred as a result of national media attention surrounding nonprofit political speech. Jack Smith, the chief of the Public Integrity Section, requested the meeting after reading a *New York Times* article in late September 2010 about 501(c)(4) organizations engaged in political speech.[8] The IRS, interestingly, assisted in drafting the *Times* article, with Ms. Lerner even speaking to the reporter on background.[9] After the article was published, one senior IRS official wrote to her colleagues: "I do think it came out pretty well. The 'secret donor' theme will continue – see Obama salvo and today's Diane Reehm [*sic*]. At least [the article's author] started the idea that we don't have the law to do something . . . ."[10]

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[5] Transcribed interview of Richard Pilger, U.S. Dep't of Justice, in Wash., D.C., at 8 (May 6, 2014); Transcribed interview of Jack Smith, U.S. Dep't of Justice, in Wash., D.C., at 74 (May 29, 2014).
[6] Transcribed interview of Richard Pilger, U.S. Dep't of Justice, in Wash., D.C., at 101 (May 6, 2014)
[7] *Id.* at 159-60.
[8] E-mail from Jack Smith, U.S. Dep't of Justice, to Raymond Hulser et al., U.S. Dep't of Justice (Sept. 21, 2010). [OGR IRS 1]
[9] *See* E-mail from Michelle Eldridge, Internal Revenue Serv., to Doug Shulman et al., Internal Revenue Serv. (Sept. 20, 2010). [IRSR 250053]
[10] E-mail from Sarah Hall Ingram, Internal Revenue Serv., to Terry Lemons et al., Internal Revenue Serv. (Sept. 21, 2010). [IRSR 508974]

Figure 3: E-mail from Sarah Hall Ingram to Terry Lemons et al., Sept. 21, 2010

From:	Ingram Sarah H
Sent:	Tuesday, September 21, 2010 7:52 AM
To:	Lemons Terry L; Pyrek Steve J; Lerner Lois G; Kindell Judith E; Grant Joseph H; Eldridge Michelle L
Subject:	RE: NY Times: As Rules Shift, Donor Names Stay Secret

Thanks, as always, for the excellent support from Media. I do think it came out pretty well. The "secret donor" theme will continue – see Obama salvo and today's Diane Reehm (sp). At least SS started the idea that we don't have the law to do something, although Marcus had a flavor that we just don't care because we are a tax agency. He should know better even if he is unhappy with the environment and the tax laws.

From: Lemons Terry L
Sent: Tuesday, September 21, 2010 8:28 AM
To: Pyrek Steve J; Lerner Lois G; Kindell Judith E; Ingram Sarah H; Grant Joseph H; Eldridge Michelle L
Subject: RE: NY Times: As Rules Shift, Donor Names Stay Secret

Not that bad overall. Glad you guys talked to her -- think it helped.

In fact, the article's suggestion that the IRS lacked the ability to "do something" relating to nonprofit political speech contributed to Department's engagement. Mr. Smith testified that the IRS's apparent lack of "appropriate enforcement" influenced his decision to engage with the IRS about 501(c) organizations.[11] After reading the *Times* article, Mr. Smith convened a meeting with his staff to discuss a "possible 501/campaign finance investigation."[12] Following the meeting with Ms. Lerner, the Public Integrity Section engaged in a "dialogue" with the FBI about 501(c) organizations. Mr. Smith testified:

> Q Mr. Smith, in the time period of October 8th, 2010, up until May 10th, 2013, did you have any dialogue with the FBI about 501(c)s?
>
> A Yes.
>
> ***
>
> Q And what did you discuss with [the FBI]?
>
> A Well, I – so I don't want to get into specific cases or even talks that we had about considering specific investigations even if those investigations were never opened. . . . So I can tell you that we had a dialogue with the FBI. Never opened any investigations, Public Integrity did not. But we

[11] Transcribed interview of Jack Smith, U.S. Dep't of Justice, in Wash., D.C., at 39 (May 29, 2014)
[12] Meeting among Jack Smith, Justin Shur, Nancy Simmons, Richard Pilger, & Raymond Hulser, U.S. Dep't of Justice, "Possible 501/Campaign Finance Investigation" (Sept. 30, 2010). [OGR IRS 16]

did have a dialogue with them over time following this [October 8, 2010, meeting with Ms. Lerner].

***

Q	So, just to be clear, your conversations with [the FBI] in the timeframe October 8th, 2010 to May 10th, 2013, were about potential investigations of 501(c)s?

A	Well, I mean, it would be more – I want to be clear – it would be more about looking at the issue, looking at whether it made sense to open investigations. If we did, you know, how would you go about doing this? Is there predication, a basis to open an investigation? Things like that. I can't say as I sit here now specifically, you know, the back-and-forth of that discussion. I can just tell you that – because I know one of your concerns is that organizations were targeted. And I can tell you that we, Public Integrity, did not open any investigations as a result of those discussions and that we certainly, as you know, have not brought any cases as a result of that.[13]

We now know that this "dialogue" with the FBI occurred while the Justice Department possessed confidential taxpayer information about nonprofits.

Additional information obtained during the Committee's transcribed interview of Mr. Pilger suggests that the Justice Department's receipt of confidential taxpayer information in October 2010 may have violated federal law. Although the Department withheld information about the 21 disks and the fact that the disks contained confidential taxpayer information until well after the Committee's interview of Mr. Pilger, Mr. Pilger did explain that the Justice Department may only receive confidential taxpayer information through a court order. He testified:

Q	And, sir, the Department has tools available to it to obtain information about donors from the IRS. Is that right?

***

A	If I understand your question right, you're asking about the Department's ability to obtain the names of donors to 501(c)(4)s?

Q	Yes, sir.

[13] Transcribed interview of Jack Smith, U.S. Dep't of Justice, in Wash., D.C., at 100-02 (May 29, 2014).

> A So through a court order that we refer to as an (i) order that is an order by a Federal District Court, the Executive Branch can, under certain circumstances, by meeting certain criteria reviewed by a Federal judge, obtain information otherwise protected by tax law and [§] 6103 from any disclosure to the Department of Justice. As a general matter, can we go to the IRS and simply get information about donors to 501(c)(4)s? No. Absolutely not.[14]

We are aghast to learn that the Justice Department worked with the IRS to assemble a massive database of nonprofit groups, and that this database included confidential taxpayer information that the Department is not authorized to possess. The creation of such an illicit and comprehensive registry by federal law-enforcement officials is concerning in and of itself. Yet, the creation of a registry at the same time that the Department considered possible investigatory steps against nonprofit groups engaged in political speech is alarming. This evidence is a clear indication that the Justice Department took affirmative steps to examine nonprofit groups engaged in otherwise lawful political speech.

We are also concerned by the manner in which this information was transmitted from the IRS to the Justice Department. Section 6103 of the federal tax code protects confidential taxpayer information from unauthorized disclosure.[15] Thus, the IRS's transmittal of confidential information to the FBI in October 2010 apparently violated federal law. In addition, the Department's disclosure that information on the disks was protected by section 6103 occurred subsequent to a letter from Principal Deputy Assistant Attorney General Peter Kadzik in which he expressed the Department's "understanding" that the 21 disks contained publicly available information.[16] For these reasons, we ask that you produce the following information immediately:

1. All documents and communications between or among employees of the Department of Justice and employees of the Internal Revenue Service referring or relating to the 21 disks of nonprofit information transmitted from the Internal Revenue Service to the Justice Department on or around October 6, 2010;

2. All documents and communications between or among employees of the Department of Justice and employees of the Internal Revenue Service referring or relating to the production of the 21 disks of nonprofit information to the Committee on June 2, 2014; and

3. All documents and communications between or among employees of the Department of Justice and employees of the Internal Revenue Service referring or relating to the

[14] Transcribed interview of Richard Pilger, U.S. Dep't of Justice, in Wash., D.C., at 147 (May 6, 2014)
[15] *See* I.R.C. § 6103.
[16] Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (May 29, 2014).

discovery of confidential taxpayer information protection by I.R.C. § 6103 on the 21 disks of nonprofit information produced to the Committee on June 2, 2014.

Additionally, the revelation that the Justice Department worked with the IRS to compile a massive database of nonprofit information, including confidential taxpayer information, further undermines the integrity of the Department's investigation of the IRS targeting. The Committee has already obtained information that the Civil Rights Division attorney leading the investigation has an apparent conflict of interest.[17] Now we know that the other two Justice Department components involved in the investigation – the Public Integrity Section and the FBI – also have serious conflicts of interest stemming from their interaction with Lois Lerner in October 2010. For these reasons, we reiterate the overwhelmingly bipartisan position of the House of Representatives that the appointment of a special counsel is warranted to investigate potential criminal wrongdoing. We trust that you will recognize the serious deficiencies in the Department's investigation and accept the House's demand that you appoint a special counsel to investigate the IRS's targeting of tax-exempt applicants.

The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at "any time" investigate "any matter" as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee's request. If you have any questions about this request, please contact David Brewer or Tyler Grimm of the Committee Staff at (202) 225-5074. Thank you for your prompt attention to this matter.

Sincerely,

Darrell Issa
Chairman

Jim Jordan
Chairman
Subcommittee on Economic Growth, Job Creation and Regulatory Affairs

Enclosure

cc: The Honorable Elijah E. Cummings, Ranking Minority Member

The Honorable Matthew A. Cartwright, Ranking Minority Member, Subcommittee on Economic Growth, Job Creation and Regulatory Affairs

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[17] *See* Letter from Darrell Issa, H. Comm. on Oversight & Gov't Reform, to Eric H. Holder, Jr., to U.S. Dep't of Justice (Jan. 8, 2014).

DARRELL E. ISSA, CALIFORNIA
CHAIRMAN

ELIJAH E. CUMMINGS, MARYLAND
RANKING MINORITY MEMBER

ONE HUNDRED THIRTEENTH CONGRESS

Congress of the United States

House of Representatives

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

2157 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-6143

Majority (202) 225-5074
Minority (202) 225-5051

<u>Responding to Committee Document Requests</u>

1. In complying with this request, you are required to produce all responsive documents that are in your possession, custody, or control, whether held by you or your past or present agents, employees, and representatives acting on your behalf. You should also produce documents that you have a legal right to obtain, that you have a right to copy or to which you have access, as well as documents that you have placed in the temporary possession, custody, or control of any third party. Requested records, documents, data or information should not be destroyed, modified, removed, transferred or otherwise made inaccessible to the Committee.

2. In the event that any entity, organization or individual denoted in this request has been, or is also known by any other name than that herein denoted, the request shall be read also to include that alternative identification.

3. The Committee's preference is to receive documents in electronic form (i.e., CD, memory stick, or thumb drive) in lieu of paper productions.

4. Documents produced in electronic format should also be organized, identified, and indexed electronically.

5. Electronic document productions should be prepared according to the following standards:

   (a) The production should consist of single page Tagged Image File ("TIF"), files accompanied by a Concordance-format load file, an Opticon reference file, and a file defining the fields and character lengths of the load file.

   (b) Document numbers in the load file should match document Bates numbers and TIF file names.

   (c) If the production is completed through a series of multiple partial productions, field names and file order in all load files should match.

   (d) All electronic documents produced to the Committee should include the following fields of metadata specific to each document;

   BEGDOC, ENDDOC, TEXT, BEGATTACH, ENDATTACH, PAGECOUNT,CUSTODIAN, RECORDTYPE, DATE, TIME, SENTDATE, SENTTIME, BEGINDATE, BEGINTIME, ENDDATE, ENDTIME, AUTHOR, FROM,

CC, TO, BCC, SUBJECT, TITLE, FILENAME, FILEEXT, FILESIZE, DATECREATED, TIMECREATED, DATELASTMOD, TIMELASTMOD, INTMSGID, INTMSGHEADER, NATIVELINK, INTFILPATH, EXCEPTION, BEGATTACH.

6. Documents produced to the Committee should include an index describing the contents of the production. To the extent more than one CD, hard drive, memory stick, thumb drive, box or folder is produced, each CD, hard drive, memory stick, thumb drive, box or folder should contain an index describing its contents.

7. Documents produced in response to this request shall be produced together with copies of file labels, dividers or identifying markers with which they were associated when the request was served.

8. When you produce documents, you should identify the paragraph in the Committee's schedule to which the documents respond.

9. It shall not be a basis for refusal to produce documents that any other person or entity also possesses non-identical or identical copies of the same documents.

10. If any of the requested information is only reasonably available in machine-readable form (such as on a computer server, hard drive, or computer backup tape), you should consult with the Committee staff to determine the appropriate format in which to produce the information.

11. If compliance with the request cannot be made in full by the specified return date, compliance shall be made to the extent possible by that date. An explanation of why full compliance is not possible shall be provided along with any partial production.

12. In the event that a document is withheld on the basis of privilege, provide a privilege log containing the following information concerning any such document: (a) the privilege asserted; (b) the type of document; (c) the general subject matter; (d) the date, author and addressee; and (e) the relationship of the author and addressee to each other.

13. If any document responsive to this request was, but no longer is, in your possession, custody, or control, identify the document (stating its date, author, subject and recipients) and explain the circumstances under which the document ceased to be in your possession, custody, or control.

14. If a date or other descriptive detail set forth in this request referring to a document is inaccurate, but the actual date or other descriptive detail is known to you or is otherwise apparent from the context of the request, you are required to produce all documents which would be responsive as if the date or other descriptive detail were correct.

15. Unless otherwise specified, the time period covered by this request is from January 1, 2009 to the present.

16. This request is continuing in nature and applies to any newly-discovered information. Any record, document, compilation of data or information, not produced because it has not been

located or discovered by the return date, shall be produced immediately upon subsequent location or discovery.

17. All documents shall be Bates-stamped sequentially and produced sequentially.

18. Two sets of documents shall be delivered, one set to the Majority Staff and one set to the Minority Staff. When documents are produced to the Committee, production sets shall be delivered to the Majority Staff in Room 2157 of the Rayburn House Office Building and the Minority Staff in Room 2471 of the Rayburn House Office Building.

19. Upon completion of the document production, you should submit a written certification, signed by you or your counsel, stating that: (1) a diligent search has been completed of all documents in your possession, custody, or control which reasonably could contain responsive documents; and (2) all documents located during the search that are responsive have been produced to the Committee.

Schedule Definitions

1. The term "document" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records, notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, inter-office and intra-office communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and work sheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A document bearing any notation not a part of the original text is to be considered a separate document. A draft or non-identical copy is a separate document within the meaning of this term.

2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether in a meeting, by telephone, facsimile, email (desktop or mobile device), text message, instant message, MMS or SMS message, regular mail, telexes, releases, or otherwise.

3. The terms "and" and "or" shall be construed broadly and either conjunctively or disjunctively to bring within the scope of this request any information which might otherwise be construed to be outside its scope. The singular includes plural number, and vice versa. The masculine includes the feminine and neuter genders.

4. The terms "person" or "persons" mean natural persons, firms, partnerships, associations, corporations, subsidiaries, divisions, departments, joint ventures, proprietorships, syndicates, or other legal, business or government entities, and all subsidiaries, affiliates, divisions, departments, branches, or other units thereof.

5. The term "identify," when used in a question about individuals, means to provide the following information: (a) the individual's complete name and title; and (b) the individual's business address and phone number.

6. The term "referring or relating," with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is pertinent to that subject in any manner whatsoever.

7. The term "employee" means agent, borrowed employee, casual employee, consultant, contractor, de facto employee, independent contractor, joint adventurer, loaned employee, part-time employee, permanent employee, provisional employee, subcontractor, or any other type of service provider.

EXHIBIT
3

CAUSE of ACTION
Advocates for Government Accountability
A 501(c)(3) Nonprofit Corporation

July 23, 2015

VIA CERTIFIED MAIL

The Honorable J. Russell George
Treasury Inspector General for Tax Administration
U.S. Department of the Treasury
1401 H Street, N.W., Suite 469
Washington, D.C. 20005

Ms. Robin C. Ashton, Counsel
Office of Professional Responsibility
U.S. Department of Justice
950 Pennsylvania Avenue N.W., Suite 3266
Washington, D.C. 20530

Re: Request for Investigation of Illegal Access and Disclosure of Confidential Taxpayer Return and Return Information.

Dear Inspector General George & Ms. Ashton:

I write on behalf of Cause of Action Institute ("Cause of Action"), a nonprofit oversight group committed to ensuring an accountable, open, and fair regulatory process, to request an investigation of the Internal Revenue Service's ("IRS") unlawful disclosure of more than 1.1 million pages of confidential tax return and return information, including approximately 113,000 tax returns, to the Federal Bureau of Investigation ("FBI") and the Department of Justice ("DOJ") in October 2010. To our knowledge, this represents the largest and most significant breach and abuse of taxpayer confidentiality by the Federal Government in U.S. history, a breach and abuse far larger in scope than the IRS breach and abuse by former President Richard Nixon that was grounds for an Article of Impeachment.

As you know, Congress strictly limited the Government's ability to disclose or review confidential taxpayer information in 26 U.S.C. § 6103. Violations have serious consequences. In 26 U.S.C. § 7213 and § 7213A, Congress specifically prohibited federal employees and others from unlawfully disclosing or reviewing tax returns or return information, and specified that the penalties for doing so included fines, imprisonment, and termination from employment.

On September 29, 2010, DOJ's Criminal Division, Public Integrity Section, contacted IRS to set up a meeting[1] to discuss criminal prosecution of "certain" 501(c) organizations.[2] At that meeting, held October 8, 2010, IRS (through Lois Lerner and Judy Kindell) apparently explained that prosecution was unfounded.[3] Nevertheless, DOJ demanded, obtained, and apparently reviewed 21 IRS discs containing over 1.1 million pages of information and approximately 113,000 tax returns.[4]

DOJ, however, lacked legal authority to request this information, and IRS lacked legal authority to disclose it. DOJ lawfully could obtain return or return information "solely for [] use in, any proceeding before a Federal grand jury or preparation for any proceeding . . . before a Federal grand jury or any Federal or State court."[5] However, DOJ's request covered so many taxpayers and was so far removed from any grand jury or court proceeding, that it clearly violated § 6103, raising concerns that DOJ requested confidential information for targeting purposes.[6]

The concern here is not just that IRS and DOJ failed to be transparent. Instead, it appears there was willful disclosure and inspection of confidential tax information, and an inexplicable failure to notify Congress, contrary to law. Therefore, given the importance of public trust in IRS and DOJ, and for the reasons more particularly described in <u>Exhibit 4</u>, Cause of Action urges you to promptly investigate this matter and take all appropriate action, including criminal referrals, if warranted. We welcome the opportunity to discuss the issues raised in this letter. Please do not hesitate to contact me by phone at (202) 828-6068 or by email at erica.marshall@causeofaction.org if you have any questions. Thank you for your consideration.

Sincerely,

Erica L. Ma

ERICA L. MARSHALL
CAUSE OF ACTION INSTITUTE

cc:
Hon. Jason Chaffetz, Chairman, U.S. House Committee on Oversight and Government Reform
Hon. Elijah Cummings, Ranking Member, U.S. House Committee on Oversight and Government Reform

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[1] *See* Email from [Redacted], Dep't of Justice, to Sarah Hall Ingram, IRS, JUDICIAL WATCH, Freedom of Information Act ("FOIA") Production (Exhibit 1), at 2 (Sept. 29, 2010), *available at* http://www.judicialwatch.org/wp-content/uploads/2014/12/JW-v-DOJ-01239-public-integrity-IRS-response.pdf.
[2] *See* IRS Memorandum Recapping Oct. 8, 2010 Meeting (hereinafter, "IRS Recap Memo"), JUDICIAL WATCH, Freedom of Information Act ("FOIA") Production (Exhibit 2), at JW-FOIA-000032, *available at* http://www.judicialwatch.org/wp-content/uploads/2015/06/IRS-Consultation-14-cv-1956-32.pdf (emphasis added).
[3] *Id*.
[4] Email from David Hamilton, IRS, to Sherry Whitaker and Robert Blackwell, IRS (Oct. 5, 2010), JUDICIAL WATCH, FOIA Production (Exhibit 3), at JW-FOIA-000070, *available at* http://www.judicialwatch.org/wp-content/uploads/2015/06/IRS-Consultation-14-cv-1956-70.pdf.
[5] 26 U.S.C. § 6103(h)(2).
[6] *See* Letter from Darrell Issa, Chairman, H. Comm. on Oversight and Gov't Ref., & Jim Jordan, Chairman, H. Subcomm. on Econ. Growth, Job Creation, & Regulatory Affairs, to Jack Koskinen, Comm', Internal Revenue Serv., at 4-5 (June 9, 2014) (discussing that a news article prompted Justice Department Public Integrity Section Chief Jack Smith to initiate investigation into "misuse of nonprofits for indirectly funding campaigns"). Interestingly, it appears that DOJ may have unlawfully disclosed to that Committee. Section 6103 did not authorize DOJ to disclose, or the Committee to review, the confidential tax return and return information at issue in this matter.

EXHIBIT
4

U.S. Department of Justice

Tax Division

Civil Trial Section, Eastern Region

P.O. Box 227
Washington, D.C. 20044

Telephone: 202-307-2089
Telecopier: 202-514-6866

CDC:DSM:SASasarak
DJ 5-16-4592
CMN 2013102073

March 09, 2016

Via Email

Ryan P. Mulvey
Counsel
Cause of Action Institute
1919 Pennsylvania Ave. NW, Suite 650
Washington, D.C. 20006

Re: *Cause of Action v. Internal Revenue Service*
1:13-cv-920-ABJ (D.D.C.)

Dear Mr. Mulvey:

Items 5 and 6 of Cause of Action's request in the above-referenced Freedom of Information Act case seeks all requests for disclosure by any agency pursuant to 26 U.S.C. § 6103(i)(2), and all documents related to such requests for disclosure. Cause of Action has agreed to narrow the scope of its request. Specifically, Cause of Action agreed that if the Service can explicitly confirm in writing that it has no section 6103(i)(2) requests from the Public Integrity Section of the Department of Justice Criminal Division among the responsive records in question, then Cause of Action is willing to dismiss its claims with respect to Items 5 and 6.

After reviewing the 6103(i)(2) requests in its possession during the relevant time period, the Service has confirmed that none of the requests were received from the Public Integrity Section of the Department of Justice Criminal Division. Accordingly, the Service requests that Cause of Action stipulate the dismissal as to items 5 and 6 of its Freedom of Information Act request.

Sincerely yours,

S. Sasarak

STEPHANIE A. SASARAK
Trial Attorney
Civil Trial Section, Eastern Region

EXHIBIT

5

AFOIA CASE NOTES LIST

	A	B	C	D	E
1	**Requester's First Name**	**Requester's Last Name**	**Requester's Office**	**Request Date**	**Subject**
2	Donald	Allegro	US DOJ, US Attorney, Southern District of Iowa	8/3/12	1040s, Acct. Trans, IRPs
3	Tonya	Andrews	US DOJ, US Attorney, District of Colorado	4/9/12	Fact of Filing
4	Stephen	Baker	U S Dept of Justice, Northern District of Illinois	11/23/11	Fact of Filing
5	Julie	Beck	US DOJ, US Attorney, Eastern District of Michigan	4/22/11	Return and return information
6	Tiffany	Becker	US DOJ, US Attorney, Eastern District of Missouri	4/6/12	fact of filing
7	Laurel	Boatright		5/25/12	Fact of Filing
8	Dana	Boente	US DOJ, US Attorney, Eastern District of Virginia	10/4/11	Fact of filing
9	Dana	Boente	US DOJ, US Attorney, Eastern District of Virginia	2/15/12	Fact of Filing
10	Leah	Bolstad	USDOJ US Attorney District of Oregon	1/11/12	fact of filing
11	Catherine	Connelly	U.S Dept Of Justice Western Dist of Missouri	1/24/11	other than return information
12	Catherine	Connelly	U.S Dept Of Justice Western Dist of Missouri	5/24/11	Other Than TP Information
13	Catherine	Connelly	U.S Dept Of Justice Western Dist of Missouri	5/24/11	Fact of Filing
14	Gregg	Coonrod	US DOJ, US Attorney, Western District of Missouri	5/25/11	Fact of Filing
15	Colleen	Covell		4/18/11	Returns and IRP
16	Jeffrey	Davis	U.S. Dept. of Justice Northern District of Georgia	4/25/11	Fact of Filing
17	J. Gregory	Deis	USDOJ, US Attorney, Northern District of Illinois	6/4/12	Fact of Filing (i)(2)
18	Andy	DeVooght	U.S. Attorney's Office Northern District of Illinois	11/30/11	Other
19	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	3/8/11	Return information
20	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	2/6/12	Fact of Filing
21	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	2/7/12	Other than TP Return Information
22	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	7/3/12	Fact of Filing
23	Sharon	Fairley	US DOJ, US Attorney, Northern District of Illinois	4/13/11	Fact of filing
24	Patrick	Fitzgerald	U.S. Department of Justice	10/11/11	Rtn Info/Other than TP Rtn Info
25	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	11/21/11	fact of filing (i)(2)
26	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	6/19/12	Filing/Non-filing
27	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	6/26/12	Returns & return information
28	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	7/3/12	Other than return information
29	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	7/6/12	Fact of Filing
30	Naana	Frimpong	US DOJ, US Attorney, Northern District of Illinois	1/5/12	Fact of filing
31	Naana	Frimpong	US DOJ, US Attorney, Northern District of Illinois	2/28/12	Tax returns and return information
32	Wendy	Fuller	US Department of Justice District of Vermont	10/17/11	Fact of Filing
33	Anthony	Garcia	US DOJ, US Attorney, Northern District of Illinois	5/25/12	(i)(2) fact of filing
34	Gordon	Giampietro	US DOJ, US Attorney, Eastern District of Wisconsin	6/2/11	Fact of Filing
35	Eileen	Gleason	U.S. Dept. of Justice Eastern Dist. of Louisiana	8/17/11	Other
36	R. Booth	Goodwin II	US DOJ, US Attorney, Southern District of West Virginia	4/4/11	IMF,IRP,1040
37	Halley	Guren	US DOJ, US Attorney, Northern District of Illinois	2/23/12	Returns, IMFOLT, IRP
38	Jeffrey	Hansen	U.S.Department of Justice Northern District of IL	5/27/11	Fact of Filing
39	Jeffrey	Hansen	U.S.Department of Justice Northern District of IL	7/13/11	Return and Return Information requested
40	Jeffrey	Hansen	U.S.Department of Justice Northern District of IL	7/13/11	Fact of Filing
41	Michael	Herskowitz	US DOJ, US Attorney, Northern District of Georgia	7/18/12	Fact of filing
42	Claude	Hippard	U.S. District Court Southern District of Texas	6/14/12	(i)(2) Fact of filing
43	Claude	Hippard	U.S. District Court Southern District of Texas	6/14/12	
44	Claude	Hippard	U.S. District Court Southern District of Texas	6/14/12	(i)(2)
45	William Jr	Hochul	US DOJ, US Attorney, Western District of New York	11/21/11	Fact of Filing
46	Nathalina	Hudson	U.S. Department Of Justice Northern District Of Illinois	7/18/11	Fact of filing
47	Tony	Iweagwu	U.S. Dept. of Justice Northern Dist. of Illinois	6/9/11	Fact of Filing
48	Lindsay	Jenkins	US DOJ, US Attorney, Northern District of Illinois	1/23/12	Return information

AFOIA CASE NOTES LIST

	A	B	C	D	E
49	Lela	Johnson	US DOJ, US Attorney, Northern District of Illinois	8/17/12	IRP
50	David	Ketchmark	US DOJ, US Attorney, Western District of Missouri	8/3/10	Fact of Filing
51	David	Ketchmark	US DOJ, US Attorney, Western District of Missouri	3/15/11	Fact of Filing
52	David	Ketchmark	US DOJ, US Attorney, Western District of Missouri	8/22/12	(i)(2)
53	Tracia	King	U.S. Dept. of Justice Northern Dist. of Georgia	7/20/11	Fact of filing
54	Nicholas	Klinefeldt	US DOJ, US Attorney, Southern District of Iowa	9/21/12	(i)(2)
55	Natalie	Lee	US Dept. of Justice Northern District of GA	3/9/11	Fact of Filing
56	Jim	Letten	US DOJ, US Attorney, Eastern District of Louisiana	3/6/12	6103(I)(2)
57	Jim	Letten	US DOJ, US Attorney, Eastern District of Louisiana	7/3/12	Other
58	Robert	Livermore	US DOJ, US Attorney, Eastern District of Pennsylvania	9/26/12	1040
59	Kelly	Mahoney	US DOJ, US Attorney, Southern District of Iowa	2/27/12	(i)(2) Request/Fact of Filing
60	Heather	McShain	US DOJ, US Attorney, Northern District of Illinois	4/26/12	
61	Heather	McShain	US DOJ, US Attorney, Northern District of Illinois	4/30/12	
62	M	Menendez	US DOJ, US Attorney, District of Colorado	6/30/11	Return Information Fact of Filing
63	M	Menendez	USDOJ US Attorney District of Colorado	3/5/12	Fact of Filing
64	Terra	Morehead	US DOJ, US Attorney, District of Kansas	9/30/11	Fact of Filing
65	Terra	Morehead	US DOJ, US Attorney, District of Kansas	12/16/11	1040s, 1040X, & IRPs
66	Brian	Netols	US DOJ, US Attorney, Northern District of Illinois	9/22/11	1040
67	Loan	Nguyen	US DOJ, US Attorney, Eastern District of Louisiana	2/7/11	Fact of filing
68	Parrent	Parrent	U.S. Department of Justice, Western District of Washing	4/2/10	Fact of Filing
69	Zachary	Phillips	USDOJ, District of Colorado	6/13/11	Other then return information
70	Beth	Phillips	US Depatment of Justice Western District of MO	1/9/12	Fact of Filing
71	Beth	Phillips	USDOJ US Attorney Western District of Missouri	1/10/12	Fact of filing
72	Beth	Phillips	USDOJ US Attorney Western District of Missouri	2/8/12	Return Information
73	Jay	Quinlan	U.S. Dept. of Justice Eastern Dist. of Louisiana	5/9/11	(i)(2) other than rtn information
74	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	9/20/11	Fact of Filing
75	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	9/20/11	Other than Return Info
76	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	2/8/12	Fact of Filing
77	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	2/28/12	OtheThan than Taxpayer Return info
78	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	3/20/12	Fact of Filing
79	Frank	Sherman	US DOJ, US Attorney, Western District of New York	10/10/12	Returns, Amended Returns, and IRPs
80	Dylan	Smith	USDOJ US Attorney Northern District of Illinois Eastern	1/27/12	
81	Patrice	Sullivan	US DOJ, US Attorney, Eastern District of Louisiana	4/10/12	TAX RTNS, IRP AND CTR
82	Patrice	Sullivan	US DOJ, US Attorney, Eastern District of Louisiana	5/11/12	Returns and IRPs
83	Lisa	Tarvin	US DOJ, US Attorney, Northern District of Georgia	9/21/12	return information
84	Jeff	Valenti	U.S. Department of Justice Western District of Missouri	9/12/11	Other Than Taxpayer Rtn Info
85	John	Vaudreuil	U.S. Department of Justice	4/20/11	
86	Keith	Vercauteren	US DOJ, US Attorney, District of Arizona	2/28/12	Fact of Filing
87	John	Walsh	US DOJ, US Attorney, District of Colorado	8/24/12	6103 (i)(2) Fact of Filing
88	Mary Ellen	Warlow	c/o Robin J. Stevens	10/11/11	refund amounts
89	Jennifer	Winfield	US DOJ, US Attorney, Eastern District of Missouri	9/28/12	Fact of Filing
90	Raymond	Woo	US DOJ, US Attorney, District of Arizona	12/7/11	Fact of filing
91	Raymond	Woo	US DOJ, US Attorney, District of Arizona	12/7/11	Fact of Filing
92	Raymond	Woo	US DOJ, US Attorney, District of Arizona	2/17/12	FACT OF FILING
93	Raymond	Woo	US DOJ, US Attorney, District of Arizona	3/9/12	
94	Stephanie	Zimdahl	US DOJ, US Attorney, Western District of Kentucky	12/7/11	Fact of Filing
95	Stephanie	Zimdahl	US DOJ, US Attorney, Western District of Kentucky	2/28/12	other than taxpayer return info
96	Stephanie	Zimdahl	US DOJ, US Attorney, Western District of Kentucky	9/19/12	Fact of Filing

AFOIA CASE NOTES LIST

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AOIA LIST

	A	B	C	D	E
1	**Requester's First Name**	**Requester's Last Name**	**Requester's Office**	**Request Date**	**Subject**
2	Catherine	Connelly	U.S. Department of Justice Western District of MO	8/4/10	6103(i)(2)
3	F Andino	Reynal	United States District Court of South Texas	3/29/11	6103(i)(2) Fact of Filing
4	William	Ridgway	US DOJ, US Attorney, Northern District of Illinois	4/28/11	6103(i)(2) Tax Disclosure
5	Catherine	Connelly	U.S Dept Of Justice Western Dist of Missouri	5/11/11	6103 (i)(2)
6	Christopher	McFadden	US DOJ, US Attorney, Northern District of Illinois	7/11/11	6103(i)(2)
7	Raymond	Woo	US DOJ, US Attorney, District of Arizona	8/19/11	6103(i)(2)
8	Frank	Sherman	US DOJ, US Attorney, Western District of New York	9/14/11	6103(i)(2)
9	Patrick	Fitzgerald	U.S. Department of Justice	11/7/11	Fact of Filing 6103(i)(2)
10	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	11/21/11	IRC 6103(i)(2)
11	Carolyn	Bell	US DOJ, US Attorney, Southern District of Florida	12/7/11	6103(i)(2)
12	Patrick	Fitzgerald	US DOJ, US Attorney, Northern District of Illinois	1/27/12	6103(i)(2)
13	William	Ridgway	US DOJ, US Attorney, Northern District of Illinois	2/8/12	6103 (i)(2)
14	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	4/19/12	fact of filing 6103(i)(2)
15	Sydney	Sanders	US DOJ, US Attorney, Western District of Missouri	5/24/12	Fact of Filing 6103(i)(2)
16	David	Ketchmark	US DOJ, US Attorney, Western District of Missouri	6/26/12	6103(i)(2)
17	Kenneth	Magidson	US DOJ, US Attorney, Southern District of Texas	7/2/12	Fact of Filing 6103(i)(2)
18	Shanya	Dingle	US DOJ, US Attorney, Northern District of Georgia	7/16/12	6103 (i) (2) Fact of Filing
19	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	8/10/12	6103(i)(2)
20	Gary	Shapiro	US DOJ, US Attorney, Northern District of Illinois	8/22/12	6103 (i)(2)-Fact of Filing
21	John	Walsh	US DOJ, US Attorney, District of Colorado	8/24/12	6103 (i)(2) Fact of Filing
22	Stacey	Perkins Rock	US DOJ, US Attorney, Western District of Missouri	9/25/12	Fact of Filing 6103(i)(2)

	A	B	C	D	E	F	G
1	Requester's First Name	Requester's Last Name	Requester's Office	Requester's City	Request Date	Destruction Date	Subject
2	Diane J.	Humetewa, United States Attorney	District of Arizona	Phoenix	12/17/08		03-05 fact of filing
3	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	11/18/08		Fact of Filing Info
4	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	1/13/09	09/30/14	# 08 GJ 494 Return Info
5	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	1/21/09	09/30/14	RETURN & RETURN INFO
6	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	1/27/09	09/30/14	Return Info
7	David	Nahmias		Atlanta	1/14/09	09/30/14	returns
8	John F.	Wood, United States Attorney	Western District of Missouri	Kansas City	1/16/09	09/30/14	Taxpayer return info 6103(i)(2)
9	Jim	Letten	U.S. Department of Justice	New Orleans	1/23/09	09/30/14	Fact of Filing 6103(i)(2)
10	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	2/5/09	09/30/14	Return Info
11	John F.	Wood, United States Attorney	Western District of Missouri	Kansas City	1/28/09	09/30/14	Fact of filing 6103 (i)(2)
12	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	2/9/09	09/30/14	Fact of filing
13	John F.	Wood, United States Attorney	Western District of Missouri	Kansas City	1/22/09	09/30/14	Fact-of-Filing
14	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/23/09	09/30/14	Return Info
15	Jim	Letten	U.S. Department of Justice	New Orleans	2/4/09	09/30/14	
16	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	2/23/09	09/30/14	Fact of Filing UPDTD 3-30-09
17	John F.	Wood, United States Attorney	Western District of Missouri	Kansas City	3/26/09	09/30/14	FOF for 4 TPs for 2005-2007
18	John F.	Wood, United States Attorney	Western District of Missouri	Kansas City	3/24/09	09/30/14	Fact of Filing
19	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/23/09	09/30/14	Return Info
20	Matt J.	Whitworth, Acting U.S. Attorney	Western District of Missouri	Kansas City	4/14/09	09/30/14	2005-07
21	David	Nahmias	United States Atty	Atlanta	4/17/09	09/30/14	
22	Matt J.	Whitworth, Acting US Attorney	Western District of Missouri	Kansas City	4/6/09	09/30/14	Fact of filing
23	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	4/8/09	09/30/14	FACT OF FILING UPDTD 4-30-09
24	Marietta	Parker	U.S. Attorney's Office	Kansas City	4/24/09	09/30/14	2005-08 for 7 SSNs
25	Matt	Whitworth, United States Attorney	Western District of Missouri	Kansas City	4/17/09	09/30/14	2004-2008
26	Charles	Millard		Washington	5/5/09	09/30/14	returns
27	David	Nahmias		Atlanta	5/8/09	09/30/14	fact of filing
28	Matt J.	Whitworth, Acting US Attorney	Western District of Missouri	Kansas City	5/15/09	09/30/14	2004-07
29	David	Nahmias	U.S. Department of Justice	Atlanta	4/28/09	09/30/14	fact of filing
30	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	5/12/09	09/30/14	Fact of Filing
31	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	6/3/09	09/30/14	Fact of Filing
32	David	Nahmias		Atlanta	5/8/09	09/30/14	returns
33	Matt J.	Whitworth, Acting US Attorney	Western District of Missouri	Kansas City	6/4/09	09/30/14	FOF 2004-2008
34	Matt J.	Whitworth, Acting US Attorney	Western District of Missouri	Kansas City	6/4/09	09/30/14	2005-2008
35	Michael W.	Reap, Acting	Eastern District of Missouri	St. Louis	6/24/09	09/30/14	FOF 2007 & 2008
36	Diane J.	Humetewa, United States Attorney	District of Arizona	Phoenix	6/10/09	09/30/14	Other than TP return info 2005-08
37	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	6/26/09	09/30/14	FACT OF FILING UPDTD 7-6-09
38	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	6/8/09	09/30/14	FACT OF FILING UPDTD 7-6-09
39	John E.	Murphy	U.S. Department of Justice	El Paso	6/11/09	09/30/14	Bank Records
40	Jackie	Scott	U.S. Attorney's Office	Kansas City	7/10/09	09/30/14	Fact of Filing
41	Jim	Letten	Eastern District of Louisiana	New Orleans	7/16/09	09/30/14	2006-2008 F-O-F
42	Jim	Letten	Eastern District of Louisiana	New Orleans	6/30/09	09/30/14	Eastern dist of LA
43	Patrick J.	Fitzgerald		Chicago	7/2/09	09/30/14	FACT OF FILING UPDTD 7-27-09
44	David	Nahmias		Atlanta	6/8/09	09/30/14	Return info
45	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	7/6/09	09/30/14	Return Info UPDTD 8-4-09
46	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	7/6/09	09/30/14	Return Info UPDTD 8-4-09
47	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	7/13/09	09/30/14	6103 (1)(2)
48	Thomas Scott	Woodward	Nothern District of Oklahoma	Tulsa	7/31/09	09/30/14	Verification of filing
49	Jim	Letten	Eastern District of Louisiana	New Orleans	8/3/09	09/30/14	Filing Information
50	Jim	Letten	Eastern District of Louisiana	New Orleans	6/29/09	09/30/14	Filing information
51	Jim	Letten	Eastern District of Louisiana	New Orleans	8/17/09	09/30/14	2005-08
52	Jim	Letten	Eastern District of Louisiana	New Orleans	8/17/09	09/30/14	05-08 FOF
53	Jim	Letten	Eastern District of Louisiana	New Orleans	8/19/09	09/30/14	2005-2008 FOF
54	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/3/09	09/30/14	Return Info

	A	B	C	D	E	F	G
55	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/4/09	09/30/14	Return Info
56	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	7/23/09	09/30/14	FACT OF FILING
57	Troy A.	Eid	District of Colorado	Denver	8/26/09	09/30/14	Copy of App for EIN
58	Matt	Whitworth	Western District of Missouri	Kansas City	9/10/09	09/30/14	FoF 06-08
59	Thomas Scott	Woodward	Nothern District of Oklahoma	Tulsa	9/1/09	09/30/14	FoF 2005-2008
60	Thomas Scott	Woodward, Acting US Attorney	Nothern District of Oklahoma	Tulsa	8/26/09	09/30/14	2004-2008 FoF
61	Michelle L.	Jacobs	U.S. Department of Justice	Milwaukee	8/26/09	09/30/15	Return Info
62	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/15/09	09/30/15	FACT OF FILING UPDTD 10-22-09
63	Sally	Yates		Atlanta	9/9/09	09/30/15	filing info
64	John	Morton	U.S. Immigration & Customs Enforcement	Washington	8/19/09	09/30/15	ICE investigation
65	David	Nahmias		Atlanta	7/30/09	09/30/15	filing status
66	Diane J.	Humetewa, United States Attorney	District of Arizona	Phoenix	10/22/09	09/30/15	05-08 Fact of Filing
67	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	10/9/09	09/30/15	Fact of Filing
68	William	Ridgway	U.S. Department of Justice	Chicago	11/2/09	09/30/15	Return Info UPDTD 11-17-09
69	Jesse	Rongitsch	Department of the Army	Fort Sill	9/30/09	09/30/15	Address search
70	Matthew G.	Whitaker, U.S. Attorney	Southern District of Iowa	Davenport	9/11/09	09/30/15	98-08 FoF
71	Michael W.	Reap, Acting	Eastern District of Missouri	St. Louis	11/5/09	09/30/15	Fact of filing
72	Matt	Whitworth	Western District of Missouri	Kansas City	11/2/09	09/30/15	6103(i)(2)
73	Sally Quillan	Yates	U.S. Department of Justice	Atlanta	11/9/09	09/30/15	Fact of Filing
74	Matt J.	Whitworth	Western District of Missouri	Kansas City	11/2/09	09/30/15	6103(i)(2)
75	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	12/2/09	09/30/15	Return Info
76	Matthew G.	Whitaker	Southern District of Iowa	Davenport	11/2/09	09/30/15	
77	Matt J.	Whitworth	Western District of Missouri	Kansas City	12/10/09	09/30/15	FOF 2006-2008
78	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	12/18/09	09/30/15	Return Info
79	Terry	Kaba	Oquirrh # C-216-B	Draper, Utah	12/10/09	09/30/15	request to route corr.
80	Sally	Yates		Atlanta	12/3/09	09/30/15	tax return information
81	Lanny D.	Welch	U.S. Attorney's Office	Kansas City	1/11/10	09/30/15	FOF 2006-2010
82	Sally	Yates		Altanta	1/26/10	09/30/15	return information
83	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	2/16/10	09/30/15	Fact of Filing UPDTD 2-17-10
84	Diane J.	Humetewa, United States Attorney	District of Arizona	Phoenix	2/11/10	09/30/15	2007-2009
85	Sally	Yates		Atlanta	2/3/10	09/30/15	return information
86	Sally	Yates		Atlanta	2/17/10	09/30/15	Return information
87	Beth	Phillips	Western District of Missouri	Kansas City	3/4/10	09/30/15	FOF
88	Jim	Letten	Eastern District of Louisiana	New Orleans	2/17/10	09/30/15	fact of filing
89	Beth	Phillips, U.S. Attorney	Western District of Missouri	Kansas City	2/11/10	09/30/15	6103(i)(2) for 2000-2009
90	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	2/23/10	09/30/15	Return Information
91	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/3/10	09/30/15	Fact of Filing
92	Beth	Phillips	Western District of Missouri	Kansas City	3/4/10	09/30/15	FoF for 2000-2008
93	Jenny	Durkan	Department of Justice	Seattle	3/1/10	09/30/15	Return filing
94	Beth	Phillips	Western District of Missouri	Kansas City	3/17/10	09/30/15	Other than Taxpayer Return Inform
95	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/10/10	09/30/15	Fact of Filing
96	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/11/10	09/30/15	Fact of Filing
97	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/18/10	09/30/15	Return Info
98	Jim	Letten	Eastern District of Louisiana	New Orleans	2/24/10	09/30/15	6103(i)(2)
99	Karyn S.	Johnson	U.S. Department of Justice	Seattle	3/1/10	09/30/15	Fact of Filing Returns/Trranscripts
100	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/30/10	09/30/15	FACT OF FILING UPDTD 4-8-10
101	Bryce	Berg	IA Department of Revenue	Des Moines	3/8/10	09/30/15	Return info
102	Nicholas	Klinefeldt, US Attorney	U.S. Department of Justice	Des Moines	3/1/10	09/30/15	6103(i)(2)
103	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicgo	4/6/10	09/30/15	Other than TP return Info
104	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	4/19/10	09/30/15	Return Info
105	William J.	Hochul, Jr	U.S. Department of Justice	Buffalo	4/21/10	09/30/15	Other than return info 6103(i)(2)
106	Matthew	Christian		Jonesborough	3/30/10	09/30/15	TP Address
107	Matthew	Christian		Jonesborough	3/30/10	09/30/15	tp address
108	Beth	Phillips	Western District of Missouri	Kansas City	4/15/10	09/30/15	6103 (i)(2)

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109	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	4/19/10	09/30/15	Fact of Filing (i) (2)
110	Beth	Phillips	Western District of Missouri	Kansas City	5/4/10	09/30/15	Fact of Filing 6103(i)(2)
111	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	4/19/10	09/30/15	Return Info
112	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	4/28/10	09/30/15	Return Info
113	Jim	Letten	Eastern District of Louisiana	New Orleans	5/6/10	09/30/15	FOF
114	Diane J.	Humetewa, United States Attorney	District of Arizona	Phoenix	5/7/10	09/30/15	2007-2009/other than return info
115	William J.	Hochul, Jr	U.S. Dept. of Justice	Buffalo	5/20/10	09/30/15	Return info
116	William J.	Hochul, Jr	U.S. Dept. of Justice	Buffalo	5/25/10	09/30/15	Record of filing
117	William J.	Hochul, Jr	U.S. Department of Justice	Buffalo	5/19/10	09/30/15	record of filing
118	Jim	Letten	Eastern District of Louisiana	New Orleans	5/6/10	09/30/15	6103(i)(2)Other than tp return info
119	Jack	Pirozzolo	U.S. Department of Justice	Boston	6/21/10	09/30/15	6103(i)(2)
120	Sally	Yates	U.S. Department of Justice	Atlanta	6/2/10	09/30/15	exparte
121	Sally	Yates	U.S. Depratment of Justice	Atlanta	6/15/10	09/30/15	Fact of Filing
122	James	Capra	U.S. Department of Justice	Dallas	4/26/10	09/30/15	DOJ, DEA
123	James	Capra	U.S. Drug Enforcement Administration	Dallas	5/26/10	09/30/15	6103 (i)(2)
124	Beth	Phillips	Western District of Missouri	Kansas City	5/7/10	09/30/15	(i)(2)
125	Sally Quillan	Yates	U.S. Department of Justice	Atlanta	6/15/10	09/30/15	6103(i)(2)
126	Patrick J.	Fitzgerald	Dirkson Federal Building	Chicago	7/26/10	09/30/15	Fact of filing
127	Sally	Yates	USA	Atlanta	8/20/10	09/30/15	Tax Return Information
128	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	8/11/10	09/30/15	FACT OF FILING
129	Ryan S.	Hedges	U.S. Department of Justice	Chicago	8/2/10	09/30/15	fact of filing req'd by AUSA
130	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	8/31/10	09/30/15	Fact of Filing
131	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/3/10	09/30/15	Fact of Filing
132	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/24/10	09/30/15	Fact of Filing
133	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	8/27/10	09/30/15	Other than Return Info
134	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	9/7/10	09/30/16	Fact of Filing
135	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	10/1/10	09/30/16	Return Info
136	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	10/7/10	09/30/16	Return Info 2005 thru 2009
137	John	Horn	U.S. Deptartment of Justice	Atlanta	11/18/10	09/30/16	return information
138	Sally	Quillian Yates	United States Attorneys	Atlanta	11/29/10	09/30/16	Fact of Filing
139	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	11/4/10	09/30/16	Fact of Filing
140	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	11/30/10	09/30/16	Fact of filing
141	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	1/3/11	09/30/16	Return Info
142	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	12/30/10	09/30/16	6103(i)(2)
143	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	1/5/11	09/30/16	FACT OF FILING
144	Patrick J.	Fitzgerald	U.S. Department of Justice	Chicago	3/8/11	09/30/16	Other than Return Info

EXHIBIT
6

From: Lerner Lois G <lois.g.lerner@irs.gov> (b)(6), (7)(C)
To: [redacted]
</o=crm/ou=wash/cn=recipients/cn=users/cn=pin/cn[redacted]
Cc:
Bcc:
Subject: Re: Meeting
Date: Sat Oct 02 2010 20:48:34 EDT
Attachments:

Sure-that's a good idea. I have a meeting out of the office Monday morning, but will try you when I get back sometime early afternoon. You can try me at 202 283-8848.
Lois G. Lerner--------------------------
Sent from my BlackBerry Wireless Handheld

(b)(6), (7)(C)

From: [redacted]@usdoj.gov>
To: Lerner Lois G
Sent: Thu Sep 30 09:32:38 2010
Subject: RE: Meeting

(b)(6), (7)(C)

Hi Lois—it's been a long time, and you might not remember me. I've taken on [redacted] duties. I'm looking forward to meeting you. Can we chat in advance? I'm at [redacted]

(b)(6), (7)(C)

From: [redacted]@irs.gov]
Sent: Wednesday, September 29, 2010 6:06 PM
To: [redacted]
Cc: Lerner Lois G (b)(6), (7)(C)
Subject: RE: Meeting

[redacted] (b)(6), (7)(C)

Sorry, Ms. Ingram is not available to meet with you, she has arranged for Ms. Lois Lerner, Director of Exempt Organizations to meet with you. Ms. Lerner may be reached at lois.g.lerner@irs.gov.

Thanks,

[redacted] (b)(6), (7)(C)

Staff Assistant

Office of the Commissioner (TE/GE)

Office Telephone: 202-283-2500

VMS- 202-283-9969

Fax: 202-283-9973

———

(b)(6), (7)(C)

From: [redacted]@usdoj.gov]
Sent: Wednesday, September 29, 2010 4:20 PM
To: [redacted] (b)(6), (7)(C)
Cc: Smith, Jack; [redacted]; Hulser, Raymond (b)(6), (7)(C)
Subject: Meeting

[redacted] (b)(6), (7)(C) as we discussed this afternoon, we would like to invite Ms. Ingram to meet with us concerning 501(c)(4) issues, and propose next Friday at 10:00 a.m. We are located in the Bond Building, 12th Floor, New York Avenue, NW. Thank you for your assistance.

[redacted] (b)(6), (7)(C)

[redacted] Election Crimes Branch

Public Integrity Section

Criminal Division

United States Department of Justice

Washington, D.C. 20530

[redacted] (b)(6), (7)(C)

(202) 514-3003 (f)

EXHIBIT
7

On October 8, 2010, Lois Lerner, Joe Urban, Judy Kindell, Justin Lowe, and Siri Buller met with the section chief and other attorneys from the Department of Justice Criminal Division's Public Integrity Section, and one representative from the FBI, to discuss recent attention to the political activity of exempt organizations.

The section's attorneys expressed concern that certain section 501(c) organizations are actually political committees "posing" as if they are not subject to FEC law, and therefore may be subject to criminal liability. The attorneys mentioned several possible theories to bring criminal charges under FEC law. In response, Lois and Judy eloquently explained the following points:

- Under section 7805(b), we may only revoke or modify an organization's exemption retroactively if it omitted or misstated a material fact or operated in a manner materially different from that originally represented.
    - If we do not have these misrepresentations, the organization may rely on our determination that it is exempt. However, the likelihood of revocation is diminished by the fact that section 501(c)(4)-(c)(6) organizations are not required to apply for recognition of exemption.
    - We discussed the hypothetical situation of a section 501(c)(4) organization that declares itself exempt as a social welfare organization, but at the end of the taxable year has in fact functioned as a political organization. Judy explained that such an organization, in order to be in compliance, would simply file Form 1120-POL and paying tax at the highest corporate rate.

Lois stated that although we do not believe that organizations which are subject to a civil audit subsequently receive any type of immunity from a criminal investigation, she will refer them to individuals from CI who can better answer that question. She explained that we are legally required to separate the civil and criminal aspects of any examination and that while we do not have EO law experts in CI, our FIU agents are experienced in coordinating with CI.

The attorneys asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS is possible to prevent prohibited activity by these organizations. Lois listed a number of obstacles to the attorneys' theories:

- b(5)-DP [redacted]
-
-
-
-

b(5)-DP [redacted]. She pointed to Revenue Ruling 2004-6, which was drafted in light of the electioneering communication rules before they were litigated.

EXHIBIT
8

Sherry L. Whitaker,
Director, GE Program Management
Office - 801-620-5045
Cell - [redacted]
EE-Fax - [redacted]
TOD: Monday - Thursday 5:00 am - 3:30 pm (MT)
Sherry.L.Whitaker@irs.gov
Life is not measured by the number of breaths we take, but by the moments that take our breath away" -- Maya Angelou

-----Original Message-----
From: Hamilton David K [mailto:David.K.Hamilton@irs.gov]
Sent: Tuesday, October 05, 2010 2:49 PM
To: Whitaker Sherry L; Blackwell Robert M
Subject: RE: Question

There are 113,000 C4 returns from January 1, 2007 to now. Assuming they want all pages including redacted ones, that's 1.25 million pages. I've got a special extract set up for cases like this so very little programming is involved. If we get started on it right away, before the 10th when the monthly extracts start, we can probably get it done in a week or so. If we can't get it started right away, we won't be able to get it done until after the monthly and quarterly extracts, so we are looking at early to mid November.

Dave Hamilton <David.K.Hamilton@irs.gov>

SOI Exempt Organization Returns Image Net (SEIN)

From: Whitaker Sherry L
Sent: Tuesday, October 05, 2010 2:13 PM
To: Hamilton David K; Blackwell Robert M
Subject: RE: Question

EXHIBIT
9

June 9, 2014

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Mr. Koskinen:

The Committee on Oversight and Government Reform continues to examine the Internal Revenue Service's targeting of conservative tax-exempt applicants. The Committee learned recently that the IRS transmitted 21 disks containing over 1.1 million pages of information about tax-exempt groups to the Federal Bureau of Investigation in October 2010 in advance of Lois Lerner's meeting with the Justice Department about potentially using campaign-finance laws to criminally prosecute certain nonprofit groups engaged in political speech.[1] We were extremely troubled by this new information, and by the fact that the IRS has withheld it from the Committee for over a year. We were astonished to learn days ago from the Justice Department that these 21 disks contained confidential taxpayer information protected by federal law. We ask that you immediately produce all material explaining how these disks were prepared and transmitted to the FBI.

Information obtained as a result of the Committee's subpoena to Attorney General Eric Holder shows that the IRS transmitted tax return data about 501(c)(4) organizations to the Justice Department for the FBI's examination before the 2010 midterm election. On October 5, 2010, former Exempt Organizations Director Lois Lerner wrote to Richard Pilger, the Director of the Justice Department's Election Crimes Branch, that the IRS was working "on getting you the disks we spoke about" and asking whether the Department had a formatting preference.[2] Mr. Pilger forwarded the e-mail to an FBI agent, writing: "This is incoming data re 501c4 issues. Does FBI have a format preference?"[3] Mr. Pilger later responded to Ms. Lerner, writing:

---

[1] *See* E-mail from Lois Lerner, Internal Revenue Serv., to Richard Pilger, U.S. Dep't of Justice (Oct. 5, 2010) [HOGR IRS 19]; Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (May 29, 2014).
[2] E-mail from Lois Lerner, Internal Revenue Serv., to Richard Pilger, U.S. Dep't of Justice (Oct. 5, 2010). [HOGR IRS 19]
[3] E-mail from Richard Pilger, U.S. Dep't of Justice, to unnamed FBI agent, Fed. Bureau of Investigation (Oct. 5, 2010). [HOGR IRS 20]

"Thanks Lois – FBI says Raw format is best because they can put it into their systems like excel."[4]

Figure 1: E-mail exchange between Lois Lerner and Richard Pilger, Oct. 5-6, 2010

From:	Pilger, Richard
Sent:	Wednesday, October 06, 2010 2:05 PM
To:	Lerner Lois G
Cc:	Whitaker Sherry L; Simmons, Nancy; [redacted] (FBI)
Subject:	RE: DATA FORMAT ISSUE -- TIME SENSITIVE

Thanks Lois – FBI says Raw format is best because they can put it into their systems like excel.

From: Lerner Lois G [[redacted]]
Sent: Tuesday, October 05, 2010 5:52 PM
To: Pilger, Richard
Cc: Lerner Lois G; Whitaker Sherry L
Subject: DATA FORMAT ISSUE -- TIME SENSITIVE

In checking with my folks on getting you the disks we spoke about, I was asked the following:

Before we can get started do you know if they would like the images in Alchemy or Raw format? The difference is, Alchemy you need to search on one of the 5 index fields where Raw format, you load into your on software and you can do what ever you want to with it.

If you're like me, you don't know the answer. But, if you can check and get back to me Wednesday, we can get started and have these in about 2 weeks. If we don't have the information by tomorrow, it will take longer as there are other priorities in line. Please cc Sherry Whitaker on your response as she is likely to see your response before I do. Thanks

Figure 2: E-mail from Richard Pilger to Unnamed FBI Agent, Oct. 5, 2010

From:	Pilger, Richard
Sent:	Tuesday, October 05, 2010 8:01 PM
To:	[redacted] (FBI)
Subject:	[redacted] ISSUE – TIME SENSITIVE

This is incoming data re 501c4 issues. Does FBI have a format preference?
Richard C. Pilger
Director, Election Crimes Branch &
Senior Trial Attorney
Public Integrity Section
Criminal Division
United States Department of Justice
Washington, D.C. 20530
202[redacted]
202[redacted] (f)

[4] E-mail from Richard Pilger, U.S. Dep't of Justice, to Lois Lerner, Internal Revenue Serv. (Oct. 6, 2010). [HOGR IRS 22]

Although the Justice Department withheld these documents until weeks after the Committee's transcribed interview of Mr. Pilger, the Committee was able to question Mr. Pilger's boss, Public Integrity Section Chief Jack Smith, about the disks of IRS 501(c)(4) data. Mr. Smith testified:

> Q. Sir, I understand at some point the IRS provided disks to the Department; is that right?
>
> A. I've recently learned that, yes.
>
> Q. Do you know what these disks were for?
>
> A. So, to be clear, I was not aware at the time – at the time that these disks were provided, that disks were provided. I did not know about that. In reviewing the documents that you have, I've come to learn that that happened.
>
> Q. Do you know what was on the disks?
>
> A. At the time or now?
>
> Q. Now.
>
> A. I've been told that it was public information from 990 forms.
>
> Q. From applicants for tax exempt status?
>
> A. Yes.[5]

This information turned out to be inaccurate. The Department, however, refused to allow Mr. Smith to testify about how he learned of the 21 disks or why information relating to the disks was kept from the Committee for so long. During the interview, the following exchange occurred:

> Q. Mr. Smith, when you became aware of the disks in the last month, did you speak to Mr. Pilger about the disks?
>
> DOJ Lawyer. I'm going to direct him not to answer questions about any preparation.

***

[5] Transcribed interview of Jack Smith, U.S. Dep't of Justice, in Wash., D.C., at 46-47 (May 29, 2014).

Chm. Jordan. This is in 2010, this is 5 days after there is a [DOJ] meeting to talk about campaign finance investigation into 501(c)(3), (c)(4) and groups. Five days later we have this email from the very person that you were going to interact with at this time, talking about five disks of information about the very groups, we think the very groups who were targeted. Any question about that seems entirely within the scope of what this interview is about.

***

Chm. Jordan. We've interviewed Mr. Pilger within the last month. You said you've learned about it in the last month. Did you know about him before he came and testified?

DOJ Lawyer. Again, I'm going to direct Mr. Smith not to answer that question. He's here to talk about his –

Chm. Jordan. Let me ask you this: If you did know about it, why would it not have been appropriate for us to have this and frankly the disk when Mr. Pilger sat right where you sat?

***

DOJ Lawyer. Sir, respectfully, same direction.[6]

Like the Justice Department, the IRS also has withheld information from the Committee about its transmittal of nonprofit tax-return information to the FBI in October 2010.

Other documents show how the IRS's public relations apparatus contributed to the Justice Department's interest in certain nonprofit organizations. In late September 2010, the *New York Times* prepared an article about 501(c)(4) organizations engaged in political speech.[7] The IRS made senior officials – including Lois Lerner and Sarah Hall Ingram – available to speak with the *New York Times* reporter to assist her in drafting the article.[8] After the article was published, Ms. Ingram wrote to her colleagues: "I do think it came out pretty well. The 'secret donor' theme will continue – see Obama salvo and today's Diane Reehm [*sic*]. . . ."[9] The same day, Justice Department Public Integrity Section Chief Jack Smith read the *New York Times* article

[6] *Id.* at 51-53.
[7] *See* Michael Luo & Stephanie Strom, *Donor Names Remain Secret as Rules Shift*, N.Y. TIMES, Sept. 20, 2010.
[8] *See* E-mail from Michelle Eldridge, Internal Revenue Serv., to Doug Shulman et al., Internal Revenue Serv. (Sept. 20, 2010). [IRSR 250053]
[9] E-mail from Sarah Hall Ingram, Internal Revenue Serv., to Terry Lemons et al., Internal Revenue Serv. (Sept. 21, 2010). [IRSR 508974]

and requested a meeting with the IRS about the "misuse of nonprofits for indirectly funding campaigns."[10]

Figure 3: E-mail from Sarah Hall Ingram to Terry Lemons et al., Sept. 21, 2010

From:	Ingram Sarah H
Sent:	Tuesday, September 21, 2010 7:52 AM
To:	Lemons Terry L; Pyrek Steve J; Lerner Lois G; Kindell Judith E; Grant Joseph H; Eldridge Michelle L
Subject:	RE: NY Times: As Rules Shift, Donor Names Stay Secret

Thanks, as always, for the excellent support from Media. I do think it came out pretty well. The "secret donor" theme will continue – see Obama salvo and today's Diane Reehm (sp). At least SS started the idea that we don't have the law to do something, although Marcus had a flavor that we just don't care because we are a tax agency. He should know better even if he is unhappy with the environment and the tax laws.

From: Lemons Terry L
Sent: Tuesday, September 21, 2010 8:28 AM
To: Pyrek Steve J; Lerner Lois G; Kindell Judith E; Ingram Sarah H; Grant Joseph H; Eldridge Michelle L
Subject: RE: NY Times: As Rules Shift, Donor Names Stay Secret

Not that bad overall. Glad you guys talked to her -- think it helped.

Figure 4: E-mail from Jack Smith to Raymond Hulser, Sept. 21, 2010

From:	Smith, Jack
Sent:	Tuesday, September 21, 2010 9:52 PM
To:	Hulser, Raymond; Shur, Justin; Pilger, Richard
Subject:	501 non profits

Check out article on front page of ny times regarding misuse of nonprofits for indirectly funding campaigns. This seems egregious to me - could we ever charge a 371 conspiracy to violate laws of the USA for misuse of such non profits to get around existing campaign finance laws + limits? I know 501s are legal but if they are knowingly using them beyond what they are allowed to use them for (and we could prove that factually)?

IRS Comssioner sarah ingram oversees these groups. Let's discuss tomorrow but maybe we should try to set up a meeting this week.

This revelation that the IRS sent 1.1 million pages of nonprofit tax-return data – including confidential taxpayer information – to the FBI confirms suspicions that the IRS worked with the Justice Department to facilitate the potential investigation of nonprofit groups engaged in lawful political speech. The IRS's transmittal of this information to the FBI shows that the IRS took affirmative steps to provide sensitive evidentiary material to law-enforcement officials about the political speech of nonprofits. At the very least, this information suggests that the IRS considered the political speech activities of nonprofits to be worthy of investigation by federal law-enforcement officials. The IRS apparently considered political speech by nonprofit groups to be so troublesome that it illegally assisted federal law-enforcement officials in

[10] *See* E-mail from Jack Smith, U.S. Dep't of Justice, to Raymond Hulser et al., U.S. Dep't of Justice (Sept. 21, 2010). [OGR IRS 1]

assembling a massive database of the lawful political speech of thousands of American citizens, weeks before the 2010 midterm elections, using confidential taxpayer information.

The Justice Department produced the 21 disks to the Committee on June 2, 2014, and notified the Committee at that time that the IRS has not completed a review of material on the disks and "takes no position on the disclosure of these records to the Committee."[11] The Justice Department stated, however, that it "believe[d] that the content of the disks is the same information provided by the IRS to a non-profit organization, Guidestar.org, which makes the information available to the public through a free account."[12] Subsequently, on June 4, 2014, the Justice Department notified the Committee that the 21 disks do, in fact, contain nonpublic confidential taxpayer information protected by federal tax law.[13] The Justice Department could not tell the Committee which documents or how many documents of the 1.1 million pages contained confidential taxpayer information.[14] Nonetheless, this revelation likely means that the IRS – including possibly Lois Lerner – violated federal tax law by transmitting this information to the Justice Department in October 2010.

Despite two Committee subpoenas, the IRS has not produced material relating to these 21 disks and all associated information. On June 4, 2013 – a year ago – the Committee requested material needed for its investigation, including all documents and communications sent or received by Lois Lerner.[15] Because the IRS failed to produce this and other relevant material in a timely matter, the Committee issued a subpoena to Treasury Secretary Jacob Lew, as the custodian of IRS documents, on August 2, 2013.[16] After you were confirmed as the permanent IRS Commissioner, the Committee reissued the same subpoena to you on February 14, 2014, because the IRS *still* had not complied with the Committee's request and subpoena.[17] The subpoena created a legal requirement on you, as the Commissioner of the IRS, to identify and produce all subpoenaed material in an expeditious manner. Your choice to withhold this highly relevant material obstructs the Committee's ongoing oversight obligations – especially when this information implicates violations of federal law.

Material relating to the 21 disks is clearly responsive to the Committee's subpoenas and should have been produced a year ago. We therefore ask that you immediately provide the following information:

1. A full and complete explanation as to why information about the 21 disks was withheld from the Committee for a year;

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[11] Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (June 2, 2014).
[12] Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (May 29, 2014).
[13] Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrell E. Issa, H. Comm. on Oversight & Gov't Reform (June 4, 2014).
[14] Phone conversation between U.S. Dep't of Justice Leg. Affairs Staff & Comm. Staff (June 4, 2014).
[15] *See* Letter from Darrell Issa & Jim Jordan, H. Comm. on Oversight & Gov't Reform, to Daniel Werfel, Internal Revenue Serv. (June 4, 2013).
[16] H. Comm. on Oversight & Gov't Reform, Subpoena to Jacob J. Lew (Aug. 2, 2013).
[17] H. Comm. on Oversight & Gov't Reform, Subpoena to John Koskinen (Feb. 14, 2014).

2. All documents and communications referring or relating to the creation, preparation, and transmittal of the 21 disks in or around October 2010 from the IRS to the Justice Department and the FBI; and

3. All documents and communications between or among the Internal Revenue Service and any other federal Department or agency referring or relating to the production of the 21 disks and related information to Congress.

The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at "any time" investigate "any matter" as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee's request. If you have any questions about this request, please contact David Brewer or Tyler Grimm of the Committee Staff at (202) 225-5074. Thank you for your prompt attention to this matter.

Sincerely,

Darrell Issa
Chairman

Jim Jordan
Chairman
Subcommittee on Economic Growth, Job Creation and Regulatory Affairs

Enclosure

cc: The Honorable Elijah E. Cummings, Ranking Minority Member

The Honorable Matthew A. Cartwright, Ranking Minority Member
Subcommittee on Economic Growth, Job Creation and Regulatory Affairs

The Honorable J. Russell George, Treasury Inspector General for Tax Administration

EXHIBIT
10

CAUSE of ACTION
Advocates for Government Accountability
A 501(c)(3) Nonprofit Corporation

MEMORANDUM

GOVERNMENT VIOLATIONS OF 26 U.S.C. §§ 6103, 7213, AND 7213A PROHIBITING THE UNAUTHORIZED DISCLOSURE AND REVIEW OF TAX RETURNS AND RETURN INFORMATION

Background

In or around October 2010, and shortly before the 2010 Congressional midterm elections,[1] DOJ's Criminal Division, Public Integrity Section, contacted the IRS seeking tax returns and other return information from thousands of 501(c) organizations.[2] In an October 8, 2010 meeting between high-ranking DOJ officials, including Jack Smith, Section Chief, Public Integrity, and IRS Tax Exempt and Government Entities ("TEGE") Division officials and employees, including Lois Lerner, Director, Exempt Organizations ("EO"), Siri Buller, Tax Law Specialist, EO, Joe Urban, Technical Advisor, TEGE, Justin Lowe, Technical Advisor to Commissioner of TEGE, and Judy Kindell, Senior Advisor:

> [DOJ wanted] to discuss recent attention to the political activity of exempt organizations. [It] expressed concern that *certain* section 501(c) organizations are actually political committees "posing" as if they are not subject to [Federal Election Commission ("FEC")] law, and therefore may be subject to criminal liability. The

[1] The 2010 Congressional election was notable for the numerous reports that surfaced pertaining to political speech by conservative groups labeled by the media as "dark money" groups in the wake of the Supreme Court's January 21, 2010 decision in *Citizens United v. Federal Election Commission*, 558 U.S. 310 (2010), which was publicly attacked by President Obama in his January 27, 2010 State of the Union Address. *See* Adam Liptak, *Supreme Court Gets a Rare Rebuke, in Front of a Nation*, N.Y. TIMES (Jan. 28, 2010), http://www.nytimes.com/2010/01/29/us/politics /29scotus.html; Dylan Byers, *Record-low ratings for Obama's State of the Union*, POLITICO (Jan. 21, 2014), http://www.politico.com/blogs/media/2015/01/recordlow-ratings-for-obamas-sotu-address-201400.html. The media covered the Presidential rhetoric against conservative groups extensively. *See, e.g.*, Jennifer Schlesinger & Devin Dwyer, *2010 Election Spending Up 40 Percent, Watchdog Estimates*, ABC News (Oct. 19, 2010), http://abcnews.go.com/Politics/vote-2010-citizens-united-responsible-record-election-campaign/story?id=11910807; Editorial, *A Welcome, if Partial, Fix*, N.Y. TIMES (Feb. 17, 2010), http://www.nytimes.com/2010/02/17/opinion/ 17wed1.html; Fredreka Schouten, *President Obama wants to reverse Citizens United*, USA TODAY (Feb. 9, 2010), http://onpolitics.usatoday.com/2015/02/09 /president-obama-wants-to-reverse-citizens-united.

[2] *See* Letter from Darrell Issa, Chairman, H. Comm. on Oversight and Gov't Ref., & Jim Jordan, Chairman, H. Subcomm. on Econ. Growth, Job Creation, & Regulatory Affairs, to Jack Koskinen, Comm'r, Internal Revenu Serv., at 4-5 (June 9, 2014) [hereinafter, "OGR Letter"] (discussing that media coverage about Crossroads GPS, a conservative organization, prompted Justice Department Public Integrity Section Chief Jack Smith to initiate investigation into "misuse of nonprofits for indirectly funding campaigns"), *available at* http://oversight.house.gov/wp-content/uploads/2014/06/2014-06-09-DEI-Jordan-to-Koskinen-IRS-DOJ-Disks-tax-exempt-applications.pdf. Interestingly, it appears DOJ may have unlawfully disclosed protected tax return and return information to this Committee. Nothing in § 6103 authorized DOJ to disclose, or the Committee to review, tax return or return information.

attorneys mentioned several possible theories to bring criminal charges under FEC law.[3]

Responding to an explanation of the law from Lerner and Kindell, apparently demonstrating that criminal prosecution of the "certain" organizations identified by DOJ was unfounded, DOJ "asked whether a change in the law is necessary, and whether a three-way partnership among DOJ, the FEC, and the IRS [was] possible" to reach the targeted groups.[4]

There is no evidence DOJ had legal authority to request or obtain return and return information on "certain" or *any* 501(c) organizations at that time. Nevertheless, in October, 2010, IRS turned over 21 discs containing over 1.1 million pages of information and approximately 113,000 501(c)(4) returns to the FBI (the "October 2010 disclosure").[5] DOJ initially maintained that the October 2010 disclosure was only publicly-available information.[6] However, on June 4, 2014, DOJ conceded it requested and obtained protected confidential taxpayer information.[7]

<u>The Disclosure and Access Were Unauthorized</u>

26 U.S.C. § 6103 of the Internal Revenue Code ("IRC") directs that returns and return information shall be confidential[8] and prohibits the disclosure of any return or return information except as authorized by law.[9] IRS's massive disclosure of return and return information to DOJ and the FBI, its failure to notify Congress that these disclosures had been made, and DOJ's unauthorized review thereof, violated Title 26 provisions criminalizing the disclosure[10] and unauthorized review[11] of such return and return information, and mandating IRS reporting to Congress.[12]

While there are a number of statutory exceptions within § 6103 that allow for the legal disclosure and review of return and return information, none of the exceptions cover the October 2010 disclosure. To begin with, § 6103(h)(2) allows DOJ to obtain return or return information for the "purposes of tax administration" but "solely for [] use in, any proceeding before a Federal grand jury or preparation for any proceeding . . . before a Federal grand jury or any Federal or State court."[13] Here, the IRS disclosed over 113,000 501(c)(4) tax returns and other return information to DOJ and FBI simply because DOJ asked for the information.[14]

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[3] *See* IRS Memorandum Recapping Oct. 8, 2010 Meeting [hereinafter, "IRS Recap Memo"], JUDICIAL WATCH, Freedom of Information Act ("FOIA") Production, at JW-FOIA-000032, http://www.judicialwatch.org/wp-content/uploads/2015/06/IRS-Consultation-14-cv-1956-32.pdf (emphasis added).
[4] *Id*.
[5] *See* OGR Letter, *supra* note 2, at 1; Email from David Hamilton, IRS, to Sherry Whitaker and Robert Blackwell, IRS (Oct. 5, 2010), JUDICIAL WATCH, FOIA Production, at JW-FOIA-000070, http://www.judicialwatch.org/wp-content/uploads/2015/06/IRS-Consultation-14-cv-1956-70.pdf.
[6] *See* OGR Letter, *supra* note 2, at 6 (citing Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrel E. Issa, H. Comm. on Oversight & Gov't Reform (May 29, 2014)). DOJ produced the 21 disks to the House Committee on Oversight and Government Reform on June 2, 2014. *Id.*
[7] *Id*. (citing Letter from Peter Kadzik, U.S. Dep't of Justice, to Darrel E. Issa, H. Comm. on Oversight and Gov't Reform (June 4, 2014)).
[8] 26 U.S.C. §§ 6103(a), (b).
[9] *Id.* § 6103(a).
[10] *Id.* § 7213.
[11] *Id.* § 7213A.
[12] *Id.* § 6103(p).
[13] *Id.* § 6103(h)(2).
[14] *See* IRS Recap Memo, *supra* note 3 (stating that the DOJ Criminal Division's Public Integrity Section, and one representative from the FBI, met to discuss the concern that "certain 501(c) organizations are actually political committees 'posing' as if they are not subject to FEC law, and therefore may be subject to criminal liability" and further

Section 6103(i) allows the IRS to disclose return information other than taxpayer return information for use in criminal investigations to DOJ and FBI, but such disclosure may only be made in limited circumstances.[15] Namely, absent a court order,[16] the IRS may disclose return information (other than taxpayer return information)[17] to DOJ only upon receipt by the Secretary of a written request from the Attorney General, the Deputy Attorney General, the Associate Attorney General, any Assistant Attorney General, or the Director of the Federal Bureau of Investigation, and only to such officers and employees of the agency who are personally and directly engaged in any investigation which may result in a judicial or administrative proceeding pertaining to the enforcement of a specifically designated Federal criminal statute.[18] The request must be in writing and include the name and address of the taxpayer, the taxable period at issue, the statutory authority under which the investigation is being conducted, and the specific reason why such disclosure is relevant to the investigation.[19] Here, IRS cannot point to any court order authorizing the disclosure.[20]

Also, any written request IRS must have received would have been subject to the subpoena issued by the House Committee on Oversight and Government Reform. However, we are not aware of any document produced by the IRS or DOJ specifying the name of each of the 501(c)(4) entities whose information DOJ obtained, the statutory authority under which the investigation was conducted, or the specific reason why the disclosure of so many organizations' information was relevant to the investigation.[21] The vast number of 501(c)(4) nonprofits (and donors to those nonprofits) targeted here makes it further unlikely that DOJ spent time isolating particular entities which may have warranted review so as to comply with this provision. Moreover, the documents indicate that IRS was told only that DOJ was investigating "theories" for possible violations of FEC laws. This hardly rises to the level of a "specifically designated Federal criminal statute."[22] Indeed, as noted above, the IRS's blanket disclosure is particularly concerning given the lack of any specific criminal violations or any legal basis for the FBI's review at the time of its request for the data.[23]

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stating that "[t]he attorneys mentioned several possible theories to bring criminal charges under FEC law"), *available at* http://www.judicialwatch.org/wp-content/uploads/2015/06/IRS-Consultation-14-cv-1956-32.pdf.

[15] 26 U.S.C. § 6103(i).

[16] *Id.* § 6103(i)(1).

[17] *See id.* § 6103(b)(3) (defining "taxpayer return information" as any "return information" which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates).

[18] *Id.* § 6103(i)(2)(A).

[19] *Id.* § 6103(i)(2)(B).

[20] *See id.* § 6103(i)(1).

[21] *See* OGR Letter, *supra* note 2, at 6.

[22] 26 U.S.C. § 6103(i)(2)(A).

[23] The disclosure evidences a pattern of disregard for the provisions of 26 U.S.C. § 6103 in the TEGE Division warranting an investigation. Publicly available documents indicate that Lerner and various TEGE employees disclosed confidential return and return information in violation § 6103 to attorneys at the FEC on at least two occasions prior to the October 2010 disclosure to DOJ. In or around February, 2009, after receiving a mere email request from the FEC, Lerner directed employees to disclose taxpayer information about two conservative organizations to the FEC without any statutory justification and before the FEC Commission had voted on whether to initiate an investigation into the organizations. *See* Emails between FEC and Lerner (Feb. 3, 2009 through Apr. 3, 2009), JUDICIAL WATCH, FOIA Production, at 00001-00010, *available at* http://www.judicialwatch.org/wp-content/uploads/2013/10/2325_response-11.pdf. In February, 2010, Lerner sent an email to William Powers, an FEC attorney, which contained confidential taxpayer information according to the IRS. Report, *Louis Lerner's Involvement in the IRS Targeting of Tax-Exempt Organizations*, H. Comm. on Oversight & Gov't Reform (Mar. 11, 2014), *available at* http://oversight.house.gov/wp-content/uploads/2014/03/Lerner-Report1.pdf.

In sum, there is strong evidence of serious 26 U.S.C. § 6103 violations since the IRS lacked authority to disclose, and DOJ and FBI lacked authority to review, the October 2010 disclosure. In truth, the October 2010 disclosure was so broad and so far removed from any narrowly tailored law enforcement effort that it cannot possibly be said to have complied with the law.[24] Rather, it appears that this disclosure more likely was designed to serve DOJ's possible interest in targeting political dissenters.[25]

IRS Wrongfully Failed To Report

26 U.S.C. § 6103(p)(3) requires the IRS to report to the Joint Committee on Taxation ("JCT") all the records or accountings of any disclosures of return or return information.[26] However, IRS reported only 2,163 disclosures of returns or return information under section 6103(i)(2) during calendar year 2010.[27] This is much less than the 113,000 501(c)(4) returns and 1.1 million pages of taxpayer information in the October 2010 disclosure.

IRS Wrongfully Failed To Require Redisclosure Protections

26 U.S.C. § 6103(p)(4) specifies the conditions that DOJ and FBI had to meet prior to receiving confidential return or return information from the IRS to prevent unauthorized

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[24] *See* 26 U.S.C. § 6103(h).

[25] Long-standing DOJ policies and procedures suggest that it is highly unlikely, at best, that DOJ's Public Integrity Section would have made the request for information at issue here without prior approval or express direction from, DOJ's highest officials. For example, "[a]t the request of *the Assistant Attorney General for the Criminal Division*, the Section handles cases that are highly sensitive and cases that involve the jurisdiction of more than one United States Attorney's Office." *See* U.S. DEP'T OF JUSTICE, CRIMINAL DIV., PUBLIC INTEGRITY SECTION, REPORT TO CONGRESS ON THE ACTIVITIES AND OPERATIONS OF THE PUBLIC INTEGRITY SECTION FOR 2010, at 2 (emphasis added), *available at* http://www.justice.gov/sites/default/files/criminal/legacy/2013/10/22/2010-Annual-Report.pdf. The targeting and investigation of "certain" 501(c) organizations would fall within this category. Furthermore, the Section's conduct in this case is contrary to its usual practices. *Id.* at 4-6 (describing campaign-finance related activities). Notably, in its 2010 report to Congress, the Section stated:

> In the area of campaign-financing crimes, Department procedures require consultation with Main Justice before any investigation, including a preliminary investigation, is commenced by a United States Attorney's Office. (U.S.A.M. 9-85-210.) The increased coordination with the Section at the initial stage of a criminal investigation of a FECA matter is the result in part of the complexity of the campaign-financing statutes. Another reason is that the Department coordinates and shares jurisdiction over willful violations of these statutes with another federal agency, the Federal Election Commission (FEC), which has civil enforcement authority over FECA violations.

Id. at 4. Oddly, it appears "Main Justice" took the lead in this case but failed to coordinate with FEC. Also, the Section omitted any mention of its 501(c) investigation in its report to Congress. Instead, it merely stated "[d]uring 2010, the Branch assisted in evaluating allegations, helping to structure investigations, and drafting charges for United States Attorneys Office's around the country in [campaign finance] law enforcement." *Id.* at 3; *see also* OGR Letter, *supra* note 2, at 5 ("The revelation that the IRS sent 1.1 million pages of nonprofit tax-return data- including confidential taxpayer information- to the FBI confirms suspicions that the IRS worked with the Justice Department to facilitate the potential investigation of nonprofit groups engaged in lawful political speech.")

[26] *See* 26 U.S.C. § 6103(p)(3) (requiring the Secretary to maintain a permanent system of standardized records or accountings of all requests for inspection or disclosure of returns and return information (including the reasons for and dates of such requests) and of returns and return information inspected or disclosed under this section). The instant disclosure demonstrates the compelling need for the law's robust disclosure reporting and for scrupulous IRS compliance.

[27] J. COMM. ON TAXATION, DISCLOSURE REPORT FOR PUBLIC INSPECTION PURSUANT TO INTERNAL REVENUE CODE SECTION 6103(P)(3)(C) FOR CALENDAR YEAR 2010 (JCX-26-11) (2011), *available at* https://www.jct.gov/publications.html?func=startdown&id=3786.

redisclosure. Section 6103 provides DOJ,[28] "shall, as a condition for receiving returns or return information" establish and maintain a permanent system of standardized records, establish and maintain a secure area or place in which such returns or return information shall be stored, and restrict access to the returns or return information only to persons whose duties or responsibilities require access."[29] Additionally, DOJ had to provide such other safeguards which the Secretary of the Treasury determined to be necessary or appropriate to protect the confidentiality of the returns or return information and furnish a report describing the procedures established and utilized to protect the confidentiality of returns and return information.[30]

IRS, however, failed to check DOJ's compliance with § 6103(p)(4). Given that DOJ had no policies, procedures, rules or guidelines in place to safeguard or otherwise screen DOJ attorneys who are detailed to the White House from the unauthorized redisclosure of confidential information obtained during the course of their representation at DOJ,[31] it is difficult to imagine DOJ was in compliance with the law. Furthermore, it is likely that similar shortcomings persist for DOJ attorneys and FBI personnel who gain access to protected taxpayer information in the investigation of purported election crime.

Conclusion

The Treasury Inspector General for Tax Administration ("TIGTA") has the authority to provide independent oversight of the IRS to prevent and detect fraud, abuses, and deficiencies in IRS operations.[32] The Office of Professional Responsibility ("OPR") is responsible for investigating allegations of misconduct involving DOJ attorneys and related law enforcement personnel.[33] Given the massive and unprecedented nature and extent of the § 6103 violations in this case, and the critical need for public confidence in IRS, DOJ, and federal law enforcement, it is incumbent on TIGTA and OPR to investigate this matter fully, and to take all appropriate steps including referrals for criminal prosecution, should the facts warrant.

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[28] The agencies required to establish safeguards as a condition to receipt of taxpayer returns or return information are those "described in subsection (h)(2), (h)(5), (i)(1), (2), (3), (5), or (7), (j)(1), (2), or (5), (k)(8) or (10), (l)(1), (2), (3), (5), (10), (11), (13), (14), (17), or (22) or (o)(1)(A), the Government Accountability Office, the Congressional Budget Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i) or 7(A)(ii), or (k)(10), (l)(6), (7), (8), (9), (12), (15), or (16), any appropriate State officer (as defined in section 6104(c)), or any other person described in subsection (k)(10),subsection (l)(10), (16), (18), (19), or (20), or any entity described in subsection (l)(21)" and includes DOJ. 26 U.S.C. § 6103(p)(4).
[29] *Id.* § 6103(p)(4)(A)-(E).
[30] *Id*.
[31] *See* Complaint, *Cause of Action v. Internal Rev. Serv., et al*., Case No. 1:15-cv-00770 (May 26, 2015) (discussing April 25, 2015 FOIA request to DOJ Professional Responsibility Advisory Office ("PRAO") for all "policies, procedures, rules and/or guidelines…intended to safeguard or otherwise screen detailed DOJ attorneys from the unauthorized disclosure" of confidential information). PRAO has not produced any responsive documents to this request. *See also* Answer, *Cause of Action v. Internal Rev. Serv., et al*., Case No. 1:15-cv-00770 (May 26, 2015) (conceding that no § 6103 screens were in place for DOJ attorneys detailed to White House).
[32] *See* 5 U.S.C. App'x §§ 2, 4, 8D.
[33] *See* OFFICE OF PROFESSIONAL RESPONSIBILITY, http://www.justice.gov/opr (last visited July 21, 2015).

EXHIBIT
11

DISCLOSURE REPORT FOR PUBLIC INSPECTION PURSUANT TO INTERNAL REVENUE CODE SECTION 6103(p)(3)(C) FOR CALENDAR YEAR 2010

Prepared by the
INTERNAL REVENUE SERVICE

Published by the
Staff of the
JOINT COMMITTEE ON TAXATION

May 5, 2011
JCX-26-11

INTRODUCTION

Section 6103(p)(3)(C) of the Internal Revenue Code provides that the Secretary of the Treasury shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report which provides, with respect to each Federal agency and certain other entities, the number of: (1) requests for disclosure of returns and return information (as such terms are defined in section 6103(b)); (2) instances in which returns and return information were disclosed pursuant to such requests or otherwise; and (3) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests.[1] In addition, the report must describe the general purposes for which such requests were made.

Pursuant to section 6103(p)(3)(C), the Internal Revenue Service prepared a disclosure report for public inspection covering calendar year 2010. This document sets forth the report of the Internal Revenue Service.[2]

[1] Unless otherwise stated, all section references are to the Internal Revenue Code of 1986, as amended.

[2] This document may be cited as follows: Joint Committee on Taxation, *Disclosure Report for Public Inspection Pursuant to Internal Revenue Code Section 6103(p)(3)(C) for Calendar Year 2010* (JCX-26-11), May 5, 2011. This document also is available at www.jct.gov.

Disclosure Report for Public Inspection
Pursuant to 26 USC Section 6103(p)(3)(C)

Internal Revenue Service

Calendar Year 2010

Calendar Year 2010 Volume of Disclosures of Tax Returns and/or Return Information Required to be Accounted for Pursuant to 26 U.S.C. sec. 6103(p)(3)(A)

Disclosure To/For	**IRC Section 6103 Subsection**	**Bulk Master File Data**	**Other Disclosures(*)**	**Total Number of Disclosures**
Tax Checks	(c)		10,275	10,275
States	(d)	4,112,613,851	88,975,716	4,201,589,567
Congressional Committees and/or their agents (including GAO)	(f)	1,490,752,634		1,490,752,634
US Attorneys DEA FBI Other	(i)(1)		40,686 146 659 833	40,686 146 659 833
US Attorneys	(i)(2)		2,163	2,163
FBI FBI Other	(i)(3)(A) (i)(3)(B) (i)(3)(C)		19 0 0	19 0 0
Other	(i)(7)(A)		18	18
Other	(i)(7)(B)		0	0
US Attorneys	(i)(7)(C)		0	0
Government Accountability Office	(i)(8)		2,406	2,406
Bureau of Census Bureau of Economic Analysis	(j)(l)(A) (j)(l)(B)	1,278,755,334 211,054		1,278,755,334 211,054
Department of Agriculture	(j)(5)	2,448,147		2,448,147
Congressional Budget Office	(j)(6)	0		0
Foreign Countries Tax Treaty Authority	(k)(4)		2,482,998	2,482,998
Department of Labor Pension Benefit Guaranty Corporation	(l)(2)		1,781	1,781
Federal Agencies	(l)(3)		384	384
Department of Treasury Employees	(l)(4)(A)		515	515
Child Support Enforcement Agencies	(l)(6)	13,642,827		13,642,827
Medicare Premium Subsidy Adjustment	(l)(20)	39,045,596		39,045,596
States IRC Section 6104(c)			66	366
TOTALS		**6,937,469,443**	**91,518,665**	**7,028,988,108**

(*) Other Disclosures - disclosures made by furnishing transcripts of records, permitting inspection of records, furnishing photocopies of records, oral disclosures, and disclosures by means of correspondence without furnishing a copy of the record. Also includes disclosures from locally automated files.

Explanation of Internal Revenue Code Section 6103
(General Purpose for Disclosure)

IRC Section 6103 Subsection	Purpose of Disclosure
(c)	Disclosure of returns and return information to the designee of the taxpayer.
(d)	Disclosure to State tax officials having responsibility for administering State tax law.
(f)	Disclosure to Committees of Congress or their agents (including Government Accountability Office).
(i)(1)	Disclosure of returns or return information to Federal officers or employees upon the grant of an ex parte order by a Federal district court judge or magistrate for use in Federal non-tax criminal investigations.
(i)(2)	Disclosure of return information other than taxpayer return information to Federal officers or employees for use in Federal non-tax criminal investigations, upon request by the head of the agency or Inspector General thereof (or designated officials of the Department of Justice).
(i)(3)(A)	Disclosure of return information other than taxpayer return information to apprise appropriate Federal officials of potential violations of Federal criminal law.
(i)(3)(B)	Disclosure of return information in situations involving the imminent threat of death or physical injury to any individual. Disclosure is made to Federal or State law enforcement. Also, includes disclosure to Federal law enforcement in situations involving flight from Federal prosecution.
(i)(3)(C)	Disclosure of return information other than taxpayer return information in situations that may be related to a terrorist incident, threat or activity.
(i)(7)(A)	Disclosure of return information other than taxpayer return information to officers and employees of any Federal law enforcement agency personally and directly engaged in the response to or investigation of any terrorist incident, threat, or activity.

IRC Section 6103 Subsection	Purpose of Disclosure
(i)(7)(B)	Disclosure of return information other than taxpayer return information to Federal agencies engaged in the collection or analysis of intelligence and counterintelligence information or investigation concerning any terrorist incident, threat, or activity upon receipt of a valid written request by the Secretary.
(i)(7)(C)	Disclosure to a Federal law enforcement or Federal intelligence agency engaged in any investigation, response to, or analysis of information concerning a terrorist incident, threat, or activity upon grant of an ex parte court order by a Federal district court judge or magistrate.
(i)(8)	Disclosure to the Government Accountability Office for making audits of the Internal Revenue Service.
(j)(l)(A)	Disclosure of return information to the Bureau of the Census in activities allowed by law.
(j)(l)(B)	Disclosure to Department of Commerce of corporation information for statistical use by the Bureau of Economic Analysis in activities allowed by law.
(j)(5)	Disclosure of return information to the Department of Agriculture structuring, preparing, and conducting the Census of Agriculture as allowed by law.
(j)(6)	Disclosure to the Congressional Budget Office for long-term modeling of the Social Security and Medicare programs.
(k)(4)	Disclosure of returns or return information to the competent authority of a foreign government that has a tax convention or bilateral information exchange agreement with the United States.
(l)(2)	Disclosure of returns and return information to the Department of Labor and Pension Benefit Guaranty Corporation for administration of Titles I and IV of the Employee Retirement Income Security Act of 1974.
(l)(3)	Disclosure of tax delinquent account indicator to Federal agencies to determine credit worthiness of a Federal loan applicant.

IRC Section 6103 Subsection	**Purpose of Disclosure**
(l)(4)(A)	Disclosure of returns and return information for use in personnel or claimant representative matters by employees of the Department of the Treasury or practitioners who are the subject of such matters, or their representatives.
(l)(6)	Disclosure of return information to Federal, State, and local child support enforcement agencies for use in establishing and collecting child support obligations from and locating individuals owing such obligations.
(l)(20)	Disclosure of return information to the Commissioner of Social Security for use in establishing the appropriate amount of any Medicare part B premium adjustment under section 1839 of the Social Security Act.

IRC Section 6104 Subsection	
(c)	Disclosure to appropriate state officers of certain information pertaining to charitable organizations

EXHIBIT
12

Gmail [redacted]

[redacted]

[redacted] Mon, Jun 27, 2016 at 5:49 PM

[redacted]

---------- Forwarded message ----------
From: **Barthold, Thomas** <Thomas.Barthold@jct.gov>
Date: Mon, Jun 27, 2016 at 5:47 PM
Subject: [redacted]
To: [redacted]
Cc: "Barthold, Thomas" <Thomas.Barthold@jct.gov>, "Shima, Frank" <Frank.Shima@jct.gov>

Dear [redacted]:

My colleague forwarded your email.

Two quick observations.

1. The Joint Committee staff does not prepare an independent disclosure report. The Joint Committee staff publishes a report compiled by the Internal Revenue Service.
2. As provided under Code section 6103(p)(3)(A), the Internal Revenue Service is not required to report on information shared with the Department of Justice for tax administration purposes.

I do not know if this addresses the question of your second paragraph. That question appears to be missing one or more words.

Thomas A. Barthold
Chief of Staff

:::::::::::::::::::

From: [redacted]
Sent: Monday, June 27, 2016 2:33 PM
To: Shima, Frank <Frank.Shima@JCT.gov>
Subject: [redacted]

Hi Frank,

We just spoke over the phone. I'm writing with a question about the 21 disks of data, containing tax-return information, that the IRS transmitted to the DOJ in October 2010. I noticed that the 2010 disclosure report from the JCT doesn't include a request from DOJ to the IRS for the information.

Why that be listed on the disclosure report?

Thanks,