



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 9, 2015

APR 13 2015

Robyn Burrows
Cause of Action
1919 Pennsylvania Ave., NW
Washington, DC 20006

APR 13 2015

Dear Ms. Burrows:

This is our final response to your Freedom of Information Act (FOIA) request dated January 23, 2014, which we received on January 28, 2014.

We apologize for the delay in providing this response to you. Both the volume and scope of the FOIA requests on the section 501(c)(4) issue have been exceptional. From May, 2013 to December, 2014, the Internal Revenue Service (IRS) received 149 FOIA requests seeking 501(c)(4) information. In addition, the vast majority of the information responsive to these requests was compiled by the IRS Office of Chief Counsel in order to respond to inquiries from four separate Congressional committees. The IRS made it a priority to respond to requests from Congress resulting in the delay in this response to your request.

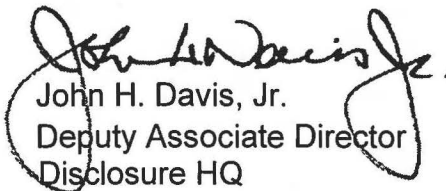
You asked for all communication between Douglas Shulman, Steven Miller, Daniel Werfel, or any IRS employees within the Tax Exempt & Government Entities Division, and Andrew C. Strelka, Danielle C. Gray, or Boris Bershteyn from January, 2010 to the date of the request.

The FOIA specifies two requirements for a request. It must (1) "reasonably describe" the records sought and (2) be made in accordance with published rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records, "without placing an unreasonable burden upon the IRS." A request for "all communications between . . . any IRS employees within the Tax Exempt & Government Entities Division and Andrew C Strelka, Danielle C. Gray, or Boris Bershteyn" over a four year period would be unreasonably burdensome for the IRS to process, given the number of IRS employees involved and the commensurate amount of data to be searched. A request of the type you have submitted seeking "any and all" records amongst those of numerous IRS employees without reference to subject matter and over such an expansive time period is not valid. See Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) (concluding that request seeking "any and all documents . . . that refer or relate in any way" to requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense").

We encourage you to consider revising your request making it more specific as to subject matter, time period and/or limiting the request only to specific employees within the Tax Exempt & Government Entities Division.

If you have any questions please call Acting Manager Rhonda O'Reilly at 860-756-4673 or write to: Internal Revenue Service, HQ Disclosure, Stop 211, PO Box 621506, Atlanta, GA 30362-3006. Please refer to case number F14034-0011.

Sincerely,



John H. Davis, Jr.
Deputy Associate Director
Disclosure HQ