

Morgan Lewis

William F. Nelson
Partner

(b)(6)

June 14, 2019

VIA HAND DELIVERY

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

IRS FOIA Request
HQ FOIA
Stop 211
Post Office Box 621506
Atlanta, GA 30362-3006

2019 JUN 14 PM 2:57

Re: Freedom of Information Act Request

On Behalf of Donald J. Trump (b)(3):26 U.S.C. § 6103; (b)(6)

(b)(3):26 U.S.C. § 6103; (b)(6)

Dear Sir or Madam:

Pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, as amended, 26 C.F.R. § 601.702, and Internal Revenue Code § 6110, I hereby request on behalf of Donald J. Trump

(b)(3):26 U.S.C. § 6103; (b)(6) (collectively "Taxpayer") a copy of all

Materials (defined below) received, created, maintained or otherwise obtained by Internal Revenue Service ("IRS") employees, including, but not limited to, the following: (b)(3):26

(b)(3):26 U.S.C. § 6103; (b)(6)

(b)(3):26 U.S.C. § 6103; (b)(6) and Kirsten

Wielobob, Bill Paul, Drita Tonuzi, Kathryn Zuba, Tom Cullinan, Michael Desmond, and Charles Rettig in whatever capacity, in connection with the disclosure or potential disclosure of any Taxpayer materials under section 6103 of the Internal Revenue Code. All of such persons, named or unnamed, are referred to collectively herein as "IRS Employees."

Morgan, Lewis & Bockius LLP

1111 Pennsylvania Ave., NW
Washington, DC 20004-2541
United States

T +1.202.739.3000
F +1.202.739.3001

For purposes of this request, “Materials” includes all files, documents, memoranda, emails, correspondence, transcripts, notes, telephone call slips, electronic files, presentations, transmittal letters, reports, workpapers, case history notes or records, and any other type of document (including all drafts). The Materials requested include, but are not limited to:

- Any documents or information produced in response to Senator Ron Wyden’s June 4, 2019 letter to Commissioner Rettig;
- Notes, recordings, transcripts, summaries, emails, documents, calendar invites, or any other Materials that reflect or relate to the IRS’s consideration of the potential disclosure of Taxpayer’s tax returns or return information;
- Notes, recordings, transcripts, summaries, emails, documents, calendar invites, or any other Materials that reflect or relate to tax procedures specific to the President of the United States, including, but not limited, the application of section 6103;
- Communications, notes, summaries, research, background file documents, approvals, and other Materials related to any requests from or to the Treasury Inspector General for Tax Administration (“TIGTA”);
- Communications, notes, summaries, research, background file documents, approvals, and other Materials related to any requests from any Congressional committee, sub-committee, Member or Members, Senator or Senators (collectively, “Congress”);
- Notes, recordings, transcripts, summaries, emails, documents, calendar invites, drafts, research, or any other Materials that relate to the undated DRAFT memorandum entitled “CONGRESSIONAL ACCESS TO RETURNS AND RETURN INFORMATION”;
- Notes, recordings, transcripts, summaries, emails, communications, documents, calendar invites, or any other Materials related to the agency’s statements referenced in Jeff Stein’s and Josh Dawsey’s May 21, 2019 article in the Washington Post entitled “Confidential draft IRS memo says tax returns must be given to Congress unless president invokes executive privilege,” which specifically states:

The IRS said the memo, titled “Congressional Access to Returns and Return Information,” was a draft document written by a lawyer in the Office of Chief Counsel and did not represent the agency’s “official position.” The memo is stamped “DRAFT,” it is not signed, and it does not reference Trump.

The agency says the memo was prepared in the fall. At the time, Democrats were making clear they probably would seek copies of Trump's tax returns under a 1924 law that states that the treasury secretary "shall furnish" tax returns to Congress.

- Internal communications between IRS employees;
- Communications between IRS employees and other parties;
- Communications between IRS Employees and TIGTA;
- Communications between IRS Employees and Congress;
- Communications between IRS employees and media;
- Communications between IRS employees and Department of the Treasury Employees;
- Documents provided to IRS employees by other parties;
- Documents provided by IRS employees to other parties;
- News articles, press clippings, and other media reports; and
- Tax law and other research.

I do not wish to inspect the materials before they are copied, but will consider doing so upon request. The IRS is authorized to charge me for searching for the requested records, reviewing those records, and making the requested copies, up to a maximum of \$15,000 without further authorization. In the event the total charges are estimated to exceed this amount, please provide me with an estimate of the charges and seek further authorization.

I am aware that the IRS has a destruction policy for documents of a certain age. Therefore, pursuant to 26 C.F.R. § 601.702(c)(14), I request that you ensure that the requested materials are not destroyed.

Should you determine that any portion of the requested information is, in whole or in part, exempt from disclosure, please provide me with copies of nonexempt records and nonexempt portions of the remaining records. Further, I request that a Privilege Log be provided in the form of a Vaughn Index, which provides a description of any records withheld that includes the date of the record, its author, its recipients, and its subject matter; and the specific statutory or other basis claimed for each withheld record. *See Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973).

My name, address, and telephone number are as follows:

William F. Nelson
Morgan, Lewis & Bockius LLP
1111 Pennsylvania Ave, NW
Washington, DC 20006
Telephone: (b)(6)

As proof of my identity, and to establish my right to disclosure of the requested records, pursuant to Treas. Reg. § 601.702(c)(5)(iii)(C), I have enclosed a power of attorney form and attest under penalties of perjury that I am William F. Nelson and the material in this request is true and correct. I am an "Other Requester" within the meaning of Treas. Reg. § 601.702(f)(3)(ii)(E), and the documents requested will be used in connection with the representation of Taxpayer.

Please contact me once the requested records are available so that I can arrange for secure delivery. If you have any questions concerning this request or require further identifying information, please contact me by telephone at (b)(6). Thank you for your assistance in this matter.

Sincerely,

(b)(6)

William F. Nelson

Enclosures: As stated.

Morgan Lewis

William F. Nelson
Partner

(b)(6)

June 28, 2019

VIA HAND DELIVERY

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta, GA 30362-3006

IRS FOIA Request
HQ FOIA
Stop 211
Post Office Box 621506
Atlanta, GA 30362-3006

**Re: Supplement to June 14, 2019 Freedom of Information Act Request
On Behalf of Donald J. Trump**

(b)(3):26 U.S.C. § 6103; (b)(6)

Dear Sir or Madam:

Pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, as amended, 26 C.F.R. § 601.702, and Internal Revenue Code § 6110, I hereby supplement the June 14, 2019 FOIA request and further request on behalf of Donald J. Trump

(b)(3):26 U.S.C. § 6103; (b)(6) (collectively "Taxpayer") a copy of all Materials (defined below) received, created, maintained or otherwise obtained by Internal Revenue Service ("IRS") employees, including, but not limited to, the following:

(b)(3):26 U.S.C. § 6103; (b)(6)

(b)(3):26 U.S.C. § 6103; (b)(6)

and Kirsten Wielobob, Bill Paul, Drita Tonuzi, Kathryn Zuba, Tom Cullinan, Michael Desmond, and Charles Rettig in whatever capacity, in connection with the disclosure or potential disclosure of any Taxpayer materials under section 6103 of the Internal Revenue Code. All of such persons, named or unnamed, are referred to collectively herein as "IRS Employees."

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June 28, 2019

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- Notes, recordings, transcripts, summaries, minutes, attendee lists, agendas, presentations, or any other Materials that reflect or relate to the June 10, 2019 senior IRS officials' three-hour briefing to the House Committee on Ways and Means of the House of Representatives on the presidential audit process (the "June 10 Committee Briefing");
- Documents provided to or received by any presenter or attendee of the June 10 Committee Briefing;
- Communications, notes, summaries, research, background file documents, approvals, and other Materials related to the June 10 Committee Briefing;
- Communications between IRS employees, including Senior IRS officials, and the House Committee on Ways and Means of the House of Representatives that reflect or relate to the June 10 Committee Briefing; and
- Communications between Department of the Treasury employees and IRS employees, including Senior IRS officials, that reflect or relate to the June 10 Committee Briefing.

I do not wish to inspect the materials before they are copied, but will consider doing so upon request. The IRS is authorized to charge me for searching for the requested records, reviewing those records, and making the requested copies, up to a maximum of \$15,000 without further authorization. In the event the total charges are estimated to exceed this amount, please provide me with an estimate of the charges and seek further authorization.

I am aware that the IRS has a destruction policy for documents of a certain age. Therefore, pursuant to 26 C.F.R. § 601.702(c)(14), I request that you ensure that the requested materials are not destroyed.

Should you determine that any portion of the requested information is, in whole or in part, exempt from disclosure, please provide me with copies of nonexempt records and nonexempt portions of the remaining records. Further, I request that a Privilege Log be provided in the form of a Vaughn Index, which provides a description of any records withheld that includes the date of the record, its author, its recipients, and its subject matter; and the specific statutory or other basis claimed for each withheld record. *See Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973).

June 28, 2019
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William F. Nelson
Morgan, Lewis & Bockius LLP
1111 Pennsylvania Ave, NW
Washington, DC 20006
Telephone: (b)(6)

As proof of my identity, and to establish my right to disclosure of the requested records, pursuant to Treas. Reg. § 601.702(c)(5)(iii)(C), I have enclosed a power of attorney form and attest under penalties of perjury that I am William F. Nelson and the material in this request is true and correct. I am an "Other Requester" within the meaning of Treas. Reg. § 601.702(f)(3)(ii)(E), and the documents requested will be used in connection with the representation of Taxpayer.

Please confirm receipt of this request and provide the date that you anticipate the records will be available. Please contact me once the requested records are available so that I can arrange for secure delivery. If you have any questions concerning this request or require further identifying information, please contact me by telephone at (b)(6) Thank you for your assistance in this matter.

Sincerely,

(b)(6)

WILLIAM F. NELSON

Enclosures: As stated.