

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

)
ELECTRONIC PRIVACY)
INFORMATION CENTER)
1718 Connecticut Avenue, N.W.)
Suite 200)
Washington, D.C. 20009,)
)
Plaintiff,)
)
v.)
)
INTERNAL REVENUE SERVICE)
1111 Constitution Avenue, N.W.)
Washington, D.C. 20224)
)
Defendant.)
)

Civil Action No. 17-670

COMPLAINT FOR INJUNCTIVE RELIEF

1. This is an action under the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552, and Administrative Procedure Act (“APA”), 5 U.S.C. §§ 551-706, for injunctive and other appropriate relief to secure the release of agency records requested by Plaintiff Electronic Privacy Information Center (“EPIC”) from Defendant Internal Revenue Service (“IRS”).

2. EPIC challenges the IRS’s refusal to process EPIC’s FOIA Request for President Donald J. Trump’s individual income tax returns and the agency’s failure to release any responsive records.

3. There has never been a stronger claim to release tax returns “to correct misstatements of fact” than EPIC’s FOIA request, now pending before the agency, for Donald J. Trump’s tax returns. 26 U.S.C. § 6103(k). The public interest in disclosure of this information could not be greater.

4. This complaint presents unique facts that would not apply to the release of any other tax returns for any other taxpayer.

Jurisdiction and Venue

5. This Court has subject matter jurisdiction over this action pursuant to 28 U.S.C. § 1331, 5 U.S.C. § 552(a)(4)(B), 5 U.S.C. § 552(a)(6)(c)(i), 5 U.S.C. § 702, and 5 U.S.C. § 704. This Court has personal jurisdiction over Defendant IRS.

6. Venue is proper in this district under 5 U.S.C. § 552(a)(4)(B), 5 U.S.C. § 703, and 28 U.S.C. § 1391.

Parties

7. Plaintiff EPIC is a nonprofit organization incorporated in Washington, D.C. and established in 1994 to focus public attention on emerging privacy and civil liberties issues. Central to EPIC's mission is oversight and analysis of government activities. EPIC's Advisory Board includes distinguished experts in law, technology, public policy, and cybersecurity. EPIC routinely disseminates information to the public through the EPIC website, the EPIC Alert, and various other news organizations. EPIC is a representative of the news media. *EPIC v. DOD*, 241 F. Supp. 2d 5, 15 (D.D.C. 2003). EPIC is uniquely situated to assess the competing interests of privacy protection and public access for the release of taxpayer records and has determined that, in these circumstances, it is appropriate to seek the public release of the tax records of Donald J. Trump.

8. Defendant IRS is a federal agency within the meaning of the FOIA, 5 U.S.C. § 552(f)(1), and the APA, 5 U.S.C. § 701. Defendant IRS is headquartered in Washington, D.C.

Facts

Donald J. Trump's Tax Records Are a Matter of Unique Importance and Public Interest

9. In the history of the United States, there has never been greater interest in the public release of an individual's tax records than those of Donald J. Trump.
10. The release of Donald J. Trump's tax returns would help determine whether statements regarding his business relations with Russia and the Russian government¹ are correct or not correct.
11. Donald J. Trump's failure to release his tax returns is unprecedented and goes against the long-standing tradition of candidates for the U.S. presidency.²
12. The public favors the release of the President's tax records. According to an *ABC News* poll, three-quarters of Americans said he should release his returns.³
13. More than 1 million people have signed a petition urging the federal government to "[i]mmediately release Donald J. Trump's full tax returns, with all information needed to verify emoluments clause compliance."⁴
14. Financial ties to Russia have already implicated the President's former National Security Advisor.⁵ Mr. Flynn, a key advisor for President Trump during the campaign, was paid more

¹ E.g., Jeff Nesbit, *Donald Trump's Many, Many, Many, Many Ties to Russia*, Time (Aug. 15, 2016), <http://time.com/4433880/donald-trump-ties-to-russia/> ("As major banks in America stopped lending him money following his many bankruptcies, the Trump organization was forced to seek financing from non-traditional institutions. Several had direct ties to Russian financial interests in ways that have raised eyebrows. What's more, several of Trump's senior advisors have business ties to Russia or its satellite politicians.").

² Julie Hirschfeld Davis, *Trump Won't Release His Tax Returns, a Top Aide Says*, N.Y. Times (Jan. 22, 2017), <https://www.nytimes.com/2017/01/22/us/politics/donald-trump-tax-returns.html>.

³ Gary Langer, *Public Splits on Trump's Ethics Compliance; Three-Quarters Want Tax Returns Released (POLL)*, ABC News (Jan. 16, 2017), <http://abcnews.go.com/Politics/public-splits-trumps-ethics-compliance-quarters-tax-returns/story?id=44811545>.

⁴ A.D., *Immediately release Donald Trump's full tax returns, with all information needed to verify emoluments clause compliance.*, We the People (Jan. 20, 2017), <https://petitions.whitehouse.gov/petition/immediately-release-donald-trumps-full-tax-returns-all-information-needed-verify-emoluments-clause-compliance>.

than \$33,750 by Russia's state-run broadcaster RT for a speech he gave in Moscow in December 2015.⁶

15. White House senior adviser and Trump son-in-law Jared Kushner met in December 2016 with Sergey Gorkov, a Russian banker appointed by Russian President Vladimir Putin.⁷

16. Senator Ron Wyden (D-OR) stated recently, “Efforts to understand these relationships and to separate fact from speculation have been hampered by the opacity of the finances of President Trump and his associates.”⁸

Factual Misstatements Abound Regarding Donald J. Trump’s Taxes and Russian Ties

17. Many individuals, including the President, have published conflicting statements of fact about the contents of Donald J. Trump’s tax returns. At least some of these statements of fact must necessarily be false because they are contradictory.

18. In July 2016, Trump stated on Twitter: “For the record, I have ZERO investments in Russia.”⁹ Days later, Trump stated in an interview that he had “no relationship to Russia whatsoever” and “no debts” in the country.¹⁰

19. However, the *Washington Post* reported that “[s]ince the 1980s, Trump and his family members have made numerous trips to Moscow in search of business opportunities, and they

⁵ Letter of Resignation of Michael Flynn, Frmr. Nat’l Sec. Advisor (Feb. 13, 2017), <https://assets.documentcloud.org/documents/3461323/Michael-Flynn-Resignation-Letter.pdf>.

⁶ Jim Sciutto & Ryan Browne, *Former top Trump aide Flynn paid over \$30,000 by Russian TV, top House Dem says*, CNN (Mar. 16, 2017), <http://www.cnn.com/2017/03/16/politics/michael-flynn-payments-rt-russia-tv/>.

⁷ Jo Becker et al., *Senate Committee to Question Jared Kushner Over Meetings With Russians*, N.Y. Times (Mar. 27, 2017), <https://www.nytimes.com/2017/03/27/us/politics/senate-jared-kushner-russia.html>.

⁸ Dustin Volz, *Russia probe should focus on Trump financial ties: senator*, Reuters (Mar. 29 2017), <http://www.reuters.com/article/us-usa-trump-russia-finances-idUSKBN1701XO>.

⁹ @realDonaldTrump, Twitter (July 26, 2016 6:50 PM), <https://twitter.com/realdonaldtrump/status/758071952498159616?lang=en>.

¹⁰ *This Week Transcript: Donald Trump, Vice President Joe Biden, and Ret. Gen. John Allen*, ABC News (July 31, 2016), <http://abcnews.go.com/Politics/week-transcript-donald-trump-vice-president-joe-biden/story?id=41020870>.

have relied on Russian investors to buy their properties around the world.”¹¹ *CBS News* reported that “[w]hile the Republican presidential nominee has denied any ties to Russia, his connections to the country and its president go back years.”¹²

20. Democratic nominee Hillary Clinton made similar assertions about Trump’s financial ties to Russia. Speaking at the September 26, 2016 presidential debate, Clinton observed that “we don’t know all of his business dealings, but we have been told through investigative reporting that he owes about \$650 million to Wall Street and foreign banks.”¹³ A Clinton campaign ad was more explicit still: “American policy on Russia is in direct conflict with Trump’s bottom line. No more excuses, Donald. Release your hidden tax returns.”¹⁴

21. Following the election, public figures—including President Trump—have continued to make conflicting statements of fact regarding the President’s financial interests and ties to the Russian government.

22. On January 11, 2017, President Trump tweeted: "Russia has never tried to use leverage over me. I HAVE NOTHING TO DO WITH RUSSIA - NO DEALS, NO LOANS, NO NOTHING!"¹⁵ On February 16, 2017, the President reiterated in a nationally televised press

¹¹ Tom Hamburger et al., *Inside Trump’s financial ties to Russia and his unusual flattery of Vladimir Putin*, Wash. Post (June 17, 2016) (emphasis added), https://www.washingtonpost.com/politics/inside-trumps-financial-ties-to-russia-and-his-unusual-flattery-of-vladimir-putin/2016/06/17/dbdcaac8-31a6-11e6-8ff7-7b6c1998b7a0_story.html.

¹² *Despite denial, Trump’s connections to Russia go back years*, CBS News (July 29, 2016), <http://www.cbsnews.com/news/election-2016-donald-trump-ties-to-russia-go-back-years-dnc-email-hack/>.

¹³ Aaron Blake, *The first Trump-Clinton presidential debate transcript, annotated*, Wash. Post (Sept. 26, 2016), <https://www.washingtonpost.com/news/the-fix/wp/2016/09/26/the-first-trump-clinton-presidential-debate-transcript-annotated/>.

¹⁴ Hillary Clinton, *Investigation*, YouTube (Sept. 24, 2016), <https://www.youtube.com/watch?v=DV3AKxUg560>.

¹⁵ @realDonaldTrump, Twitter (Jan. 11, 2017 7:31 AM), <https://twitter.com/realdonaldtrump/status/819159806489591809?lang=en>.

conference: “I can tell you, speaking for myself, I own nothing in Russia. I have no loans in Russia. I don't have any deals in Russia.”¹⁶

23. Three separate investigations—one by the Federal Bureau of Investigation,¹⁷ one by the House Intelligence Committee,¹⁸ and one by the Senate Intelligence Committee¹⁹—are poised to examine President Trump’s business connections to Russia.²⁰

24. Sen. Chris Murphy (D-CT) asserted that President Trump’s tax returns “could shed light on Trump’s ‘bizarre positioning’ towards Russia” and alleged “either that the Russians have something on Trump, or that there are financial ties that are requiring Trump to behave this way or perhaps the Russians helped him in the election and this is sort of a quid pro quo.”²¹

25. News reports continue to contradict the President’s factual claims about his financial dealings.²² “I believe Trump’s tax returns are key evidence in the investigations into the extent of

¹⁶ Zeeshan Aleem, *Fact-checking Trump's claim that he has no business ties to Russia*, Vox (Feb. 17, 2017), <http://www.vox.com/world/2017/2/17/14622504/trump-russia-business-ties-fact-check>.

¹⁷ *Comey Confirms Russian Investigation, FBI Seeks Delay in EPIC FOIA Case*, EPIC (Mar. 21, 2017), <https://epic.org/2017/03/comey-confirms-russian-investi.html>.

¹⁸ *EPIC Urges House Intelligence Committee to Investigate Russian Interference With US Election*, EPIC (Mar. 20, 2017), <https://epic.org/2017/03/epic-urges-house-intelligence-.html>.

¹⁹ *Senate Intelligence Committee Presses FBI to Reveal Russia Investigation*, EPIC (Jan. 16, 2017), <https://epic.org/2017/01/senate-intelligence-committee.html>.

²⁰ *This Week' Transcript 3-12-17*, ABC News (Mar. 12, 2017), <http://abcnews.go.com/Politics/week-transcript-17-mick-mulvaney-sen-tom-cotton/story?id=46066756> (“If the evidence leads in that direction, then his tax returns will be pertinent to our investigation.”); Steve Mistler, *Collins Open to Requesting Trump's Tax Returns for Russia Probe*, Maine Public (Feb. 22, 2017), <http://mainepublic.org/post/collins-open-requesting-trumps-tax-returns-russia-probe#stream/0> (“Collins was asked during the Maine Public call in program Maine Calling if she would support subpoenaing the president's tax returns. . . . ‘If it's necessary to get the answers then I suspect we would.’”).

²¹ Mallory Shelbourne, *Dem senator: Trump tax returns could explain his Russia position*, The Hill (Feb. 15, 2017), <http://thehill.com/homenews/senate/319615-murphy-trump-tax-returns-may-shed-light-on-his-russia-position>.

²² E.g., Jonathan Chait, *What We Already Know About Trump’s Ties to Russia Amounts to Treachery to the Republic*, N.Y. Mag. (Mar. 3, 2017), <http://nymag.com/daily/intelligencer/2017/03/trumps-ties-to-russia-amount-to-treachery-to-the-republic.html> (“While Donald Trump has kept hidden his own financial ties to Russia, enough

Russian interference in the election and should be made public or at least provided to Congress,” one commentator wrote.²³

26. President Trump’s statements that he “has ZERO investments in Russia” and that he has “NOTHING TO DO WITH RUSSIA” have been contradicted most notably by Jared Kushner. In 2008, Kushner stated that “Russians make up a pretty disproportionate cross-section of a lot of our assets. . . . We see a lot of money pouring in from Russia.”²⁴

The Integrity and Fairness of the IRS is Under Attack

27. Donald J. Trump, media commentators, and many members of the public have attacked the integrity of IRS in recent months, alleging religious discrimination, political bias, and economic favoritism in the agency’s administration of the tax code.

28. President Trump has claimed that he “unfairly get[s] audited by the I.R.S. almost every single year”²⁵ and has accused the agency of targeting him for both religious and political reasons. In a February 2016 CNN interview, Trump stated: "I'm always audited by the IRS, which I think is very unfair—I don't know, maybe because of religion, maybe because of

public evidence has emerged to suggest they are extensive.”); Philip Bump, *The web of relationships between Team Trump and Russia*, Wash. Post (Mar. 3, 2017), <https://www.washingtonpost.com/news/politics/wp/2017/03/03/the-web-of-relationships-between-team-trump-and-russia/> (“Trump’s connections to Russian business interests are murky, thanks to his decision not to release his tax returns during the campaign.”).

²³ Ted Slowik, *Are Trump's tax returns key to investigations into Russian involvement?*, Daily Southtown (Mar. 27, 2017), <http://www.chicagotribune.com/suburbs/daily-southtown/opinion/ct-sta-slowik-trump-taxes-st-0217-20170216-story.html>.

²⁴ Becker et al., *supra*.

²⁵ @realDonaldTrump, Twitter (Feb. 27, 2016), <https://twitter.com/realDonaldTrump/status/703598661419167744> (“I unfairly get audited by the I.R.S. almost every single year. I have rich friends who never get audited. I wonder why?”).

something else.” Trump added that the IRS may target him “because of the fact that I’m a strong Christian, and I feel strongly about it and maybe there’s a bias.”²⁶

29. Others have questioned whether the IRS is unfairly deferential toward President Trump and other wealthy taxpayers. In a *Forbes* article titled “Do Wealthy People Like Trump Have Easier IRS Audits?,” tax attorney Robert W. Wood reported that Trump and other big earners appear to elude IRS auditors at higher rates than regular earners. “[S]tatistics might be read to suggest that wealthy individuals often outdo even this elite wing of the IRS [the IRS Wealth Squad],” Wood wrote. “[I]n a significant percentage of the audits it handles, the IRS Wealth Squad walks away without a single dollar.”

30. Still others have announced their intention to “withhold[] payment until Trump releases his own tax returns, since they believe the documents would prove that he’s not fit to be president.”²⁷

The IRS is Authorized by Law to Release Tax Records to Correct Misstatements of Fact

31. In the aftermath of President Nixon’s resignation, Congress enacted the Tax Reform Act of 1976 to strengthen the accountability of the IRS. Senator Weicker (R-CT) described the law as a “legislative remedy to the flaws of Government exposed by the chain of abuses we call Watergate.”²⁸

²⁶ Jenna Johnson, *Donald Trump says IRS audits could be tied to being a ‘strong Christian’*, Wash. Post (Feb. 26, 2016), <https://www.washingtonpost.com/news/post-politics/wp/2016/02/26/donald-trump-says-irs-audits-could-be-tied-to-being-a-strong-christian/>.

²⁷ Aric Jenkins, *Some Americans Are Refusing to Pay Their Taxes in Protest of President Trump*, Money (Feb. 17, 2017), <http://time.com/money/4671774/federal-taxes-protest-president-donald-trump/>.

²⁸ 122 Cong. Rec. 24,013 (statement of Sen. Weicker).

32. To ensure the “integrity and fairness [of the IRS] in administering the tax laws,”²⁹ § 6103(k)(3) permits the IRS Commissioner to “disclose such return information or any other information with respect to any specific taxpayer to the extent necessary for tax administration purposes to correct a misstatement of fact published or disclosed with respect to such taxpayer's return or any transaction of the taxpayer with the Internal Revenue Service.” The provision requires the Commissioner to obtain the approval of the Joint Committee on Taxation.

33. Section 6103(k)(3) provides the IRS with an “extremely important” authority “to protect itself and the tax system[.]”³⁰ As Sen. Chuck Grassley (R-IA) has explained, certain “type[s] of factual misstatements should trigger disclosure of return information” under § 6103(k)(3) if they are of a sufficient “degree of seriousness.”³¹

34. The IRS has approached the Joint Committee on Taxation about the § 6103(k)(3) authority in at least two other matters. In 1997, the IRS Commissioner “requested the opportunity to explore with Chairman Archer and Chairman Roth the possibility of using Code section 6103(k)(3) to permit the IRS to correct misstatements of fact regarding examinations of tax-exempt organizations.”³² Commissioner Richardson explained that “unfounded reports erode public confidence in the integrity of the IRS, thereby undermining the self-assessment compliance system.”³³ The IRS put forward a similar proposal in 1981 to correct misstatements

²⁹ *Confidentiality of Tax Return Information: Hearing Before the Comm. on Ways and Means, 94th Cong. 22–23 (1976)* (statement of Donald C. Alexander, Commissioner of Internal Revenue).

³⁰ *Confidentiality of Tax Return Information: Hearing Before the H. Comm. on Ways and Means, 94th Cong. 22–23 (1976)* (statement of Donald C. Alexander, Commissioner of Internal Revenue).

³¹ 127 Cong. Rec. 22,510 (statement of Sen. Grassley).

³² Joint Committee on Taxation, Report of Investigation of Allegations Relating to Internal Revenue Service Handling of Tax-Exempt Organization Matters, No. JCS-3-00, at 1 (2000).

³³ Letter from Margaret Milner Richardson, Commissioner, Internal Revenue Service, to Hon. William V. Roth, Jr., Chairman, Senate Committee on Finance (Feb. 25, 1997).

by tax protestors that the IRS was “letting them get away with not filing or that [the IRS was] harassing them.”³⁴

35. To date, no court has made a determination about the scope of § 6103(k)(3) authority.

EPIC’s FOIA Request

36. On February 16, 2017, EPIC submitted a FOIA request (“EPIC’s FOIA Request”) to the Internal Revenue Service.

37. EPIC’s FOIA Request sought “all of Donald J. Trump’s individual income tax returns for tax years 2010 forward, and any other indications of financial relations with the Russian government or Russian businesses.”

38. EPIC sought “news media” fee status under 5 U.S.C. § 552(4)(A)(ii)(II) and a waiver of all duplication fees under 5 U.S.C. § 552(a)(4)(A)(iii).

39. In a letter dated March 2, 2017 (“March 2 IRS Letter”), Tax Law Specialist Michael Young acknowledged receipt of EPIC’s FOIA Request on behalf of the IRS.

40. The March 2 IRS Letter, which was labeled as a “final response,” stated that the IRS was “closing [EPIC’s] request as incomplete with no further action.”

41. On March 29, 2017, EPIC submitted an appeal and renewed FOIA request (“EPIC’s FOIA Appeal”) to the IRS.

42. EPIC’s FOIA Appeal renewed EPIC’s request for “Donald J. Trump’s tax returns for tax years 2010 forward and any other indications of financial relations with the Russian government or Russian businesses.”

³⁴ IRS News Release, *Commissioner Egger’s Remarks on Abusive Tax Shelters*, No. IR-81-122, 1981 WL 176410 (Oct. 6, 1981).

43. EPIC's FOIA Appeal explained EPIC's right to access such records under 26 U.S.C. § 6103(k)(3) and urged the IRS Commissioner to "move promptly to obtain permission from the Joint Commission on Taxation to release the records EPIC has requested."

44. EPIC renewed its request for "news media" fee status under 5 U.S.C. § 552(4)(A)(ii)(II) and a waiver of all duplication fees under 5 U.S.C. § 552(a)(4)(A)(iii).

45. On April 4, 2017, EPIC attorney John Davisson and IRS Disclosure Manager David Nimmo conducted a phone conference regarding EPIC's FOIA Appeal.

46. During the phone conference, Nimmo stated that the IRS was closing EPIC's FOIA request as incomplete. Nimmo further stated that "we're not going to do a (k)(3)" and that "we're not exercising (k)(3)."

47. In a letter dated April 6, 2017 ("April 6 IRS Letter"), Nimmo acknowledged receipt of EPIC's Appeal and Renewed FOIA Request on behalf of the IRS.

48. The April 6 IRS Letter, which was labeled as a "final response," stated that the IRS would not consider EPIC's appeal because EPIC's FOIA Request was "incomplete."

49. The letter also stated that the IRS was "closing [EPIC's] request as incomplete with no further action" and that "any future request regarding this subject matter will not be processed."

EPIC's Exhaustion of Administrative Remedies

50. Today is the 58th day since the IRS received EPIC's FOIA Request.

51. Both the March 2 IRS Letter and the April 6 IRS Letter indicated that the agency was "closing" EPIC's request "with no further action."

52. The IRS has failed to make a determination regarding EPIC's FOIA Request within the time period required by 5 U.S.C. § 552(a)(6)(B).

53. EPIC has exhausted all administrative remedies under 5 U.S.C. § 552(a)(6)(C)(i).

Count I

Violation of FOIA: Failure to Comply with Statutory Deadlines

54. Plaintiff asserts and incorporates by reference paragraphs 1–53.
55. Defendant IRS has failed to make a determination regarding EPIC’s request for 58 days and has thus violated the deadline under 5 U.S.C. § 552(a)(6)(B).
56. Plaintiff has exhausted all applicable administrative remedies under 5 U.S.C. § 552(a)(6)(C)(i).
57. Plaintiff is entitled to injunctive relief with respect to an agency determination on EPIC’s FOIA Request.

Count II

Violation of FOIA: Failure to Take Reasonable Steps to Release Nonexempt Information

58. Plaintiff asserts and incorporates by reference paragraphs 1–53.
59. Defendant IRS has failed to take reasonable steps necessary to release all nonexempt information requested by Plaintiff.
60. Plaintiff has exhausted all applicable administrative remedies under 5 U.S.C. § 552(a)(6)(C)(i).
61. Plaintiff is entitled to injunctive relief with respect to any reasonable agency steps necessary to secure the release and disclosure of the information requested.

Count III

Violation of FOIA: Unlawful Withholding of Agency Records

62. Plaintiff asserts and incorporates by reference paragraphs 1–53.
63. Defendant IRS has wrongfully withheld agency records requested by Plaintiff.

64. Plaintiff has exhausted all applicable administrative remedies under 5 U.S.C. § 552(a)(6)(C)(i).

65. Plaintiff is entitled to injunctive relief with respect to the release and disclosure of the requested records.

Count IV

Violation of APA: Unlawful Agency Action

66. Plaintiff asserts and incorporates by reference paragraphs 1–53.

67. Defendant IRS’s closure of EPIC’s FOIA Request is arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law under 5 U.S.C. § 706(2)(a) and short of statutory right under 5 U.S.C. § 706(2)(c).

68. The IRS’s closure of EPIC’s FOIA Request is a final agency action within the meaning of 5 U.S.C. § 704.

69. Plaintiff, by itself and as a representative of its members, is adversely affected and aggrieved by the IRS’s action.

70. Plaintiff has exhausted all applicable administrative remedies.

Count V

Violation of APA: Agency Action Unlawfully Withheld

71. Plaintiff asserts and incorporates by reference paragraphs 1–53.

72. Defendant IRS has failed to seek permission from the Joint Commission on Taxation to release the records EPIC has requested.

73. Defendant’s failure constitutes agency action unlawfully withheld or unreasonably delayed in violation of 5 U.S.C. § 706(1).

74. Plaintiff, by itself and as a representative of its members, is adversely affected and aggrieved by the IRS's unlawful withholding of this action.

75. Plaintiff has exhausted all applicable administrative remedies.

Requested Relief

WHEREFORE, Plaintiff requests that this Court:

- A. Hold unlawful and set aside the IRS's rejection of EPIC's FOIA Request;
- B. Order Defendant to immediately conduct a reasonable search for all responsive records;
- C. Order Defendant to take all reasonable steps possible to release nonexempt records;
- D. Order Defendant to disclose to Plaintiff all responsive, non-exempt records;
- E. Order Defendant to produce the records sought without the assessment of search fees;
- F. Order Defendant to grant EPIC's request for a fee waiver;
- G. Award EPIC costs and reasonable attorney's fees incurred in this action; and
- H. Grant such other relief as the Court may deem just and proper.

Respectfully Submitted,

/s/ Alan Butler _____

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