



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

April 25, 2018

John Davisson, EPIC Counsel  
Electronic Privacy Information Center  
1718 Connecticut Avenue NW, Suite 200  
Washington, DC 20009

Dear John Davisson:

This is our final response to your Freedom of Information Act (FOIA) request dated February 5, 2018 that we received on February 5, 2018.

You asked for the release of all accepted offers-in-compromise as well as any tax return information necessary to permit the inspection of such accepted offers-in-compromise relating to any past or present tax liability of President Donald J. Trump and the business entities he is associated with. Specifically, your request seeks the following categories of records for all years, whether such records take the form of a Public Inspection File, an AOIC Masterfile Screen transcript, a TDS transcript, a Form 656, a Form 433, a Form 7249, or any other agency document:

- 1.) All accepted offers-in-compromise relating to any past or present tax liability of Donald John Trump, the current President of the United States.
- 2.) All other return information necessary to permit inspection of the accepted offers-in-compromise, described in Category 1 of this request. Records responsive to Category 2 include, but are not limited to income, excess profits, declared value excess profits, capital stock and estate or gift tax returns for any taxable year, as applicable.
- 3.) All accepted offers-in-compromise relating to any past or present tax liability of any entity identified in Appendix A included with your request.
- 4.) All other return information necessary to permit inspection of the accepted offers-in-compromise described in Category 3 of this request. Records responsive to Category 4 include, but are not limited to, income, excess profits, declared value excess profits, capital stock, and estate or gift tax returns for any taxable year, as applicable.

Your request seeks all of the above records for all years regardless of where and in what form the IRS maintains them.

To the extent your request seeks inspection or copies of records under Internal Revenue Code (IRC) § 6103(k)(1), your request has not been made in accordance with the IRS's published FOIA regulations, which require that requests for this specified category of records be processed in accordance with routine agency procedures. Specifically, 26 C.F.R. § 601.702(d)(8) describes the routine agency procedure used by the IRS to disclose return information to the extent necessary to permit inspection of accepted offers-in-compromise, as required by IRC § 6103(k)(1):

For one year after the date of execution, a copy of the form 7249, "Offer Acceptance Report," for each accepted offer in compromise with respect to any liability for a tax imposed by title 26 shall be made available for inspection and copying in the location designated by the Compliance Area Director or Compliance Services Field Director within the Small Business and Self-Employed Division (SBSE) of the taxpayer's geographic area of residence. 26 C.F.R. § 601.702(d)(8).

If you would like to view the public inspection files for accepted offers-in-compromise, an appointment is required. To schedule an appointment, please contact the appropriate public inspection file location using the information listed at <https://www.irs.gov/businesses/small-businesses-self-employed/offer-in-compromise-public-inspection-file-locations>.

To the extent your request seeks disclosure of return information beyond what is required to be disclosed under IRC § 6103(k)(1), we are unable to process your request because the scope of your request extends to records, to the extent that any exist, that consist of or contain the return information of third parties. Such records, to the extent that they exist, are confidential and may not be disclosed unless specifically authorized by law. Specifically, IRC § 6103 prohibits the release of return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests for records whose disclosure is limited by IRC § 6103 must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, the requester shall furnish a properly executed power of attorney, a Privacy Act consent, a tax information authorization, or a statement certifying that person's authority make the request on behalf of the corporation or partnership, as appropriate. See 26 C.F.R. § 601.702(c)(5)(iii). Without such authorization, the request is not fully compliant with the IRS' published rules and cannot be processed. See 26 C.F.R. § 601.702(c)(4).

Because of the foregoing, we are closing your request with no further action.

You may contact me, the FOIA Public Liaison, to discuss your request at:

David Nimmo  
Internal Revenue Service  
Disclosure Office 13

24000 Avila Road, M/S 2201  
Laguna Niguel, CA 92677  
949-575-6328

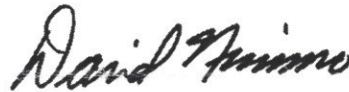
The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through our FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions please call Tax Law Specialist, Michael C. Young, ID # 1000436696, at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F18036-0068.

Sincerely,



David Nimmo  
Disclosure Manager  
Disclosure Office 13



**Internal Revenue Service**

Disclosure  
P.O. Box 621506  
Atlanta, GA 30362-3006

Official Business  
Penalty for Private Use, \$300

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**RECEIVED**  
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FIRST-CLASS MAIL  
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