

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

AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Ave. SE #231  
Washington, D.C. 20003

*Plaintiff,*

v.

INTERNAL REVENUE SERVICE  
Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Ave NW  
Washington, D.C. 20224

*and*

DEPARTMENT OF THE TREASURY  
1400 Independence Ave. SW  
Washington, D.C. 20250

*Defendants.*

Civil Action No.: 24-1070

**COMPLAINT**

1. Plaintiff America First Legal Foundation (AFL) brings this action against the Department of the Treasury and the Internal Revenue Service (IRS) to compel compliance with the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552.

**JURISDICTION AND VENUE**

2. This Court has jurisdiction over this action under 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1331. Additionally, it may grant declaratory relief under 28 U.S.C. § 2201, *et seq.*

3. Venue is proper in this District under 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1391(e).

### **PARTIES**

4. The Plaintiff, AFL, is a nonprofit organization working to promote the rule of law in the United States, prevent executive overreach, ensure due process and equal protection for all Americans, and encourage public knowledge and understanding of the law and individual rights guaranteed under the United States Constitution and the laws of the United States. AFL's mission includes promoting government transparency and accountability by gathering official information, analyzing it, and disseminating it through reports, press releases, and other media, including social media platforms, all to educate the public.

5. The Defendant, Treasury, is an agency under 5 U.S.C. § 552(f) headquartered at 1500 Pennsylvania Avenue N.W., Washington, D.C. 20220.

6. The Defendant, IRS, is an agency under 5 U.S.C. § 552(f) headquartered at 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

7. The Defendants have possession, custody, and control of the requested records.

### **BACKGROUND**

8. The IRS's National Research Program (NRP) randomly selects tax returns for audit to increase public confidence in the fairness of the tax system. The random sample selection is designed to provide a statistically valid representation of taxpayers' compliance characteristics. U.S. TREASURY INSPECTOR GEN. FOR TAX

ADMIN., NATIONAL RESEARCH PROGRAM TAX RETURN SELECTION PROCESS FOR TAX YEARS 2017 AND 2019, 2023-IE-R002 (Nov. 29, 2022) (available at <https://bit.ly/3Z9BvCB>).

9. “Tax compliance and confidence in the fairness of the tax system could decline if taxpayers believe that the IRS targets specific taxpayers for NRP audits for inappropriate purposes.” Press Release, U.S. Treasury Inspector Gen. for Tax Admin., *National Research Program Tax Return Selection Process for Tax Years 2017 and 2019* (Dec. 1, 2022), <http://bit.ly/3XFiV40>.

10. On January 20, 2021, President Biden issued an Executive Order on “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government.” Exec. Order No. 13,985, 86 Fed. Reg. 7009 (Jan. 25, 2021).

11. Among other things, the President ordered the Treasury Secretary to conduct an Equity Assessment on whether underserved communities and their members face systemic barriers, produce an Equity Action Plan for addressing those alleged barriers, and participate in the newly established Interagency Working Group on Equitable Data through the Assistant Secretary of the Treasury for Tax Policy. 86 Fed. Reg. at 7010–11.

12. On May 18, 2021, Deputy Secretary Wally Adeyemo “met with racial equity experts, economists, and civil rights organizations to discuss the Biden-Harris Administration’s tax policies,” and he “reiterated the Treasury Department’s commitment to racial equity as a key factor in the design of tax compliance.” Press Release, *READOUT: Deputy Secretary of the Treasury Wally Adeyemo’s Meeting with*

*Racial Equity Experts and Civil Rights Organizations on Biden Administration Tax Policies* (May 18, 2021), <http://bit.ly/3Knb8oA>.

13. On December 14, 2021, at the Freedman’s Bank Forum, Deputy Secretary Adeyemo and Assistant Secretary Batchelder detailed their work implementing Executive Order 13985. As part of the Interagency Working Group on Equitable Data, they announced they were “examining the tax system through a racial equity lens.” Wally Adeyemo, Deputy Sec’y & Lily Batchelder, Assistant Sec’y for Tax Pol’y, DEP’T TREASURY, *FEATURED STORIES: Advancing Equity Analysis in Tax Policy* (Dec. 14, 2021), <http://bit.ly/3KmgwrS>.

14. Despite Congress’ prohibition on the IRS’ direct collection of taxpayer race and ethnicity data, the IRS worked with other parts of the Department and the Census Bureau to “obtain microdata on race and ethnicity” and otherwise “impute race and ethnicity for tax data.” *Id.*

15. In March 2022, Janis Bowdler, the Department’s first Counselor for Racial Equity, led the establishment of the Treasury Advisory Committee on Racial Equity (TACRE). Notice of establishment of the Treasury Advisory Committee on Racial Equity, 87 Fed. Reg. 12549 (Mar. 4, 2022).

16. In April 2022, the Department’s Executive Order 13985 Equity Action Plan reemphasized its focus on racial equity in tax policy. DEP’T TREASURY, *EQUITY ACTION PLAN: ONE YEAR PROGRESS REPORT* (Apr. 2022), <https://bit.ly/3k9ZRgH>.

17. In January 2023, using “imputed” racial data, the Department released a working paper that found some disparities in the benefits of some expenditures

among White, Black, and Hispanic families, but which also found that “Black and Hispanic families, which make up a disproportionate share of low-wage workers, disproportionately benefit from the Earned Income Tax Credit,” and “Hispanic families ... also disproportionately benefit from the Premium Tax Credit [and] the Child Tax Credit.” Lily Batchelder, Assistant Sec’y for Tax Pol’y & Greg Leiserson, Deputy Assistant Sec’y for Tax Analysis, DEP’T TREASURY, *FEATURED STORIES: Disparities in the Benefits of Tax Expenditures by Race and Ethnicity* (Oct. 25, 2021), <http://bit.ly/3XHke2l>.

18. On December 5, 2022, during TACRE’s first meeting, advisory committee members exclaimed that “tax policy disadvantages Black Americans advantaging white Americans,” and “[i]t is not enough to say ‘tax people making over \$400,000’ if those people who get audited are Black and Brown.” *See* Meeting of the Treasury Advisory Committee on Racial Equity, 87 Fed. Reg. 69,078 (Nov. 17, 2022); DEP’T TREASURY, TACRE Meeting Materials, <http://bit.ly/418s1cv>.

19. On February 16, 2023, President Biden issued an Executive Order on “Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government.” Exec. Order No. 14,091, 88 Fed. Reg. 10825 (Feb. 22, 2023).

20. Among other things, federal agencies were ordered to “prevent and remedy discrimination, including by protecting the public from algorithmic discrimination,” which it defined as “instances when automated systems contribute to unjustified different treatments or impacts disfavoring people based on their actual

or perceived race, color, ethnicity ... or any other classification protected by law.” 83 Fed. Reg. at 10831–32.

21. On March 10, 2023, Treasury Secretary Yellen testified to Congress that the IRS was not planning to change its process to make audit decisions based on taxpayers’ race. See Chris Pandolfo, *Yellen Answers Whether IRS Will Consider Race, Gender in Audits as Part of Biden ‘Equity’ Push*, FOX BUS. (Mar. 10, 2023), <https://fxn.ws/49BQKc8>.

22. During the TACRE meeting on June 8, 2023, however, Secretary Yellen acknowledged that while the existing IRS algorithm disproportionately audited black taxpayers, the discrepancy was “not conscious.” TACRE Meeting Minutes (June 8, 2023), <https://bit.ly/4d0o936>.

23. At the end of that meeting, the Research and Data Equity Subcommittee identified its first recommendation: “Increased transparency through annual reporting on racial disparities in audits [including] six methods to support the recommendation ... and also report to the Secretary by March 2024 on the *changes implemented to correct disparities in tax audits.*” *Id.* (emphasis added).

24. During TACRE meeting on the September 19, 2023, IRS Commissioner Danny Werfel described how two sets of changes—reducing the number of correspondence audits of refundable credits and changes to earned income tax credit (EITC) audit selection—would reduce audit disparities. TACRE Meeting Minutes (Sept. 19, 2023), <https://bit.ly/3VSFwwO>.

25. Moreover, TACRE committee members considered whether “people harmed by audit disparities [sic]” would receive “redress.” *Id.*

26. During the TACRE meeting on December 7, 2023, the Committee revisited “audit disparities and how to receive redress for folks who were overly audited” and agreed to take the matter under advisement. TACRE Meeting Minutes (Dec. 7, 2023), <https://bit.ly/49CHep2>.

27. On a *Black Lawyer Podcast* episode released on April 9, 2024, Rep. Jasmine Crockett, the Democratic congresswoman from Texas, suggested that Black Americans should be exempt from paying taxes as a form of reparations, but she also admitted that the plan may not be a success because many within the community “aren’t really paying taxes in the first place.” See Kyle Morris, *Texas Dem Suggests Black People Shouldn’t Pay Taxes as Form of Reparations: ‘Puts Money Back in Your Pocket,’* FOX NEWS (Apr. 10, 2024), <https://fxn.ws/3JIHHBm>.

### **AFL’S FOIA REQUEST**

28. On February 21, 2023, AFL submitted a FOIA request to the IRS and the Department of the Treasury seeking records and communications relating to race, color, and ethnicity as factors relevant to tax audit policy. Ex. 1.

29. The request identified the relevant search terms, custodians, and timeframe. *Id.* at 4–5.

30. The request also sought a fee waiver. *Id.* at 5–6.

*Department of the Treasury*

31. On April 19, 2023, the Department of the Treasury acknowledged the request and assigned it tracking number 2023-FOIA-00264. Ex. 2.

32. As of the date of this filing, the Department of the Treasury has not released any records responsive to AFL's FOIA requests.

*IRS*

33. On March 16, 2023, the IRS acknowledged the request via email. Ex. 3.

34. This email assigned the request tracking number 2023-08865. *Id.*

35. On May 29, 2023, the IRS sent a letter estimating a final response by August 25, 2023. Ex. 4.

36. On November 17, 2023, the IRS sent a letter estimating a final response by February 16, 2024. Ex. 5.

37. On February 29, 2024, the IRS sent a letter estimating a final response by May 24, 2024. Ex. 6.

38. As of the date of this filing, the IRS has not released any records responsive to AFL's FOIA requests.

**CLAIM FOR RELIEF**

**Violation of the FOIA, 5 U.S.C. § 552**

39. AFL repeats paragraphs 1–38.

40. AFL properly requested records within the possession, custody, and control of the Defendants.

41. The Defendants failed to conduct searches for responsive records.



42. Moreover, because Defendants failed to conduct searches, they have failed to disclose any segregable, non-exempt portions of responsive records. *See* 5 U.S.C. § 552(b).

43. The Defendants have failed to respond to AFL's requests within the statutory time period. *See* 5 U.S.C. § 552(a)(6).

44. Accordingly, AFL has exhausted its administrative remedies. *See* 5 U.S.C. § 552(a)(6)(C).

45. The Defendants have violated the FOIA by failing to reasonably search for records responsive to AFL's FOIA request and release nonexempt records within the prescribed time limit.

#### **PRAYER FOR RELIEF**

WHEREFORE, AFL respectfully requests that this Court:

- i. Declare that the records sought by AFL's requests must be disclosed pursuant to 5 U.S.C. § 552;
- ii. Order the Defendants to search immediately, demonstrating search methods reasonably likely to lead to the discovery of responsive records;
- iii. Order the Defendants to produce by a date certain all non-exempt records responsive to AFL's FOIA requests, accompanied by a Vaughn index of any responsive records or portions of responsive records being withheld under a claim of exemption;
- iv. Order the Defendants to grant AFL's requests for fee waivers;

- v. Award AFL attorneys' fees and costs incurred in this action under 5 U.S.C. § 552(a)(4)(E); and
- vi. Grant AFL such other and further relief as this Court deems proper.

Date: April 15, 2024

Respectfully Submitted

*/s/ Jacob Meckler* \_\_\_\_\_

Michael Ding (D.C. Bar No. 1027252)  
Jacob Meckler (D.C. Bar No. 90005210)  
(972) 861-2132

Michael.Ding@aflegal.org

Jacob.Meckler@aflegal.org

AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Avenue SE #231  
Washington, D.C. 20003

*Counsel for the Plaintiff  
America First Legal Foundation*

# Exhibit 1



February 21, 2023

Via email – [FOIA@treasury.gov](mailto:FOIA@treasury.gov)

Department of the Treasury  
Departmental Offices (DO)  
Director, FOIA and Transparency  
1500 Pennsylvania Ave NW  
Washington, DC 20220

Internal Revenue Service  
GLDS Support Services  
Stop 211  
PO Box 621506  
Atlanta, GA 30362-3006

## **Freedom of Information Act Request: Racial Equity in Tax Enforcement**

Dear FOIA Officer:

America First Legal Foundation is a national, nonprofit organization working to promote the rule of law in the United States, prevent executive overreach, and ensure due process and equal protection for all Americans, all to promote public knowledge and understanding of the law and individual rights guaranteed under the Constitution and laws of the United States. To that end, we file Freedom of Information Act (FOIA) requests on issues of pressing public concern, then disseminate the information we obtain, making documents broadly available to the public, scholars, and the media. Using our editorial skills to turn raw materials into distinct work, we distribute that work to a national audience through traditional and social media platforms. AFL's email list contains over 46,000 unique addresses, our Twitter page has 55,600 followers, the Twitter page of our Founder and President has over 409,000 followers, our Facebook page has 109,000 followers, and we have another approximately 31,600 followers on GETTR.

### **I. Background**

On February 16, 2023, President Biden continued his radical, racist, and fundamentally anti-American overhaul of every federal function under the guise of "equity" by signing a new "Executive Order on Further Advancing Racial Equity and

Support for Underserved Communities Through the Federal Government.”<sup>1</sup> Among other things, agencies were ordered to “prevent and remedy discrimination, including by protecting the public from algorithmic discrimination,” which it defined as “instances when automated systems contribute to unjustified different treatments or impacts disfavoring people based on their actual or perceived race, color, ethnicity ... or any other classification protected by law.”<sup>2</sup> When read in context with the Department of the Treasury’s ongoing efforts to racialize tax policy, the new Executive Order signals that the Biden Administration intends to alter Internal Revenue Service’s (IRS) audit algorithms to target white, Asian, or mixed-race taxpayers.

### A. Biden racializes tax policy

The IRS’s National Research Program (NRP) randomly selects tax returns for audit to increase public confidence in the fairness of the tax system. The random sample selection is designed to provide a statistically valid representation of the compliance characteristics of taxpayers.<sup>3</sup> As the Treasury Inspector General for Tax Administration (TIGTA) J. Russell George has explained, “Tax compliance and confidence in the fairness of the tax system could decline if taxpayers believe that the IRS targets specific taxpayers for NRP audits for inappropriate purposes.”<sup>4</sup>

On January 20, 2021, President Biden signed Executive Order 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government.”<sup>5</sup> Among other things, President Biden ordered the Secretary of Treasury to conduct an Equity Assessment on whether underserved communities and their members face systemic barriers, produce an Equity Action Plan for addressing those alleged barriers, and participate in the newly established Interagency Working Group on Equitable Data through the Assistant Secretary of the Treasury for Tax Policy.<sup>6</sup>

On May 18, 2021, Deputy Secretary of the Treasury Wally Adeyemo “met with racial equity experts, economists, and civil rights organizations to discuss the Biden-Harris Administration’s tax policies,” and he “reiterated the Treasury Department’s commitment to racial equity [sic] as a key factor in the design of tax compliance[.]”<sup>7</sup>

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<sup>1</sup> Press Release, WHITE HOUSE, *Executive Order on Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government* (Feb. 16, 2023), <http://bit.ly/3EmxYbQ>.

<sup>2</sup> *Id.*

<sup>3</sup> U.S. TREASURY INSPECTOR GEN. FOR TAX ADMIN., *National Research Program Tax Return Selection Process for Tax Years 2017 and 2019*, 2023-IE-R002 (Nov. 29, 2022), <https://bit.ly/3Z9BvCB>.

<sup>4</sup> Press Release, U.S. TREASURY INSPECTOR GEN. FOR TAX ADMIN., *National Research Program Tax Return Selection Process for Tax Years 2017 and 2019* (Dec. 1, 2022), <http://bit.ly/3XFIV40>.

<sup>5</sup> 86 Fed. Reg. 7,009 (Jan. 25, 2021).

<sup>6</sup> 86 Fed. Reg. at 7,010-11.

<sup>7</sup> Press Release, U.S. DEP’T TREASURY, *READOUT: Deputy Secretary of the Treasury Wally Adeyemo’s Meeting with Racial Equity Experts and Civil Rights Organizations on Biden Administration Tax Policies* (May 18, 2021), <http://bit.ly/3Kn8oA>.

On December 14, 2021, at the Freedman’s Bank Forum, Deputy Secretary Adeyemo and Assistant Secretary for Tax Policy Lily Batchelder detailed their work in carrying out Executive Order 13985. As part of an Interagency Working Group on Equitable Data, they announced they were “examining the tax system through a racial equity [sic] lens.”<sup>8</sup> Although Congress has prohibited the IRS from both collecting data on taxpayer race and ethnicity directly and from acquiring such data indirectly from other agencies, Treasury simply overran these legal boundaries to “estimat[e] equity impacts” of tax policy by “estimate[ing] race and ethnicity and other demographic characteristics.”<sup>9</sup> Adeyemo and Batchelder described how the Census Bureau, the IRS Research, Applied Analytics and Statistics (RAAS) Division, and “other data producers” were working to support Treasury’s Office of Tax Policy (OTP) to “obtain microdata on race and ethnicity” or otherwise “impute race and ethnicity for tax data.”<sup>10</sup>

In March 2022, Janis Bowdler, the Department’s first Counselor for Racial Equity,<sup>11</sup> led the establishment of the Treasury Advisory Committee on Racial Equity (TACRE).<sup>12</sup> The Biden Treasury Department reemphasized its focus on racial equity in tax policy when it published its first Equity Action Plan in April 2022.<sup>13</sup> In January 2023, using “imputed” racial data, Treasury released a working paper which found some disparities in the benefits of some expenditures among White, Black and Hispanic families, but which also found that “Black and Hispanic families, which make up a disproportionate share of low-wage workers, disproportionately benefit from the Earned Income Tax Credit” and “Hispanic families ... also disproportionately benefit from the Premium Tax Credit [and] the Child Tax Credit.”<sup>14</sup>

## **B. The clear and present danger of race-based audits**

The Biden Administration is amassing a legion of IRS agents to audit American taxpayers.<sup>15</sup> During TACRE’s first meeting, advisory committee members exclaimed

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<sup>8</sup> Wally Adeyemo, Deputy Sec’y & Lily Batchelder, Assistant Sec’y for Tax Pol’y, U.S. DEP’T TREASURY, *FEATURED STORIES: Advancing Equity Analysis in Tax Policy* (Dec. 14, 2021), <http://bit.ly/3KmgwrS>

<sup>9</sup> *Id.*

<sup>10</sup> *Id.*

<sup>11</sup> Press Release, U.S. DEP’T TREASURY, *U.S. Department of the Treasury Appoints First Counselor for Racial Equity* (Oct. 25, 2021), <http://bit.ly/3XHke2l>.

<sup>12</sup> Notice of establishment of the Treasury Advisory Committee on Racial Equity, 87 Fed. Reg. 12,549 (Mar. 4, 2022).

<sup>13</sup> U.S. DEP’T TREASURY, *Equity Action Plan: One Year Progress Report* (Apr., 2021), <https://bit.ly/3k9ZRgH>.

<sup>14</sup> Lily Batchelder, Assistant Sec’y for Tax Pol’y & Greg Leiserson, Deputy Assistant Sec’y for Tax Analysis, U.S. DEP’T TREASURY, *FEATURED STORIES: Disparities in the Benefits of Tax Expenditures by Race and Ethnicity* (Oct. 25, 2021), <http://bit.ly/3XHke2l>.

<sup>15</sup> Despite Secretary Yellen’s and IRS Commissioner Charles P. Rettig’s promises not to increase audit scrutiny on small businesses and households making under \$400,000,<sup>15</sup> data from Syracuse University’s Transactional Records Access Clearinghouse showed that in fiscal year 2022, the IRS

that “tax policy disadvantages Black Americans while Advantaging White Americans,” and “It is not enough to say ‘tax people making over \$400,000’ if those people who get audited are Black and Brown.”<sup>16</sup> Given the Biden Administration’s deep-seated racial fixations, there is a clear and present danger that Biden’s Treasury Department and IRS plan to use at least some of their new army of IRS agents to conduct race-based audits and enforcement actions against white, Asian, and mixed-race taxpayers.<sup>17</sup>

## II. Requested Records

AFL requests the following records under the Freedom of Information Act (FOIA), 5 U.S.C. § 552(a).

- A. For the custodians listed below, all records of communications referring to “discrimination,” “discriminatory,” “race,” “racial,” “ethnicity,” “color,” “BIPOC,” “Asian” “Indigenous,” “Black,” “Brown,” or “White” on the one hand, and “audit,” “enforcement,” “NRP,” “RAAS,” “algorithmic,” “selection,” “sampling,” or “strata,” on the other. The time period for this request is January 20, 2021 to the date this request is processed. Please exclude news articles, press clippings, listserv items, or forwards of the same without substantive commentary.
- B. All records regarding the processing of this request.

## III. Custodians

- A. Janet Yellen, Secretary of the Treasury
- B. Wally Adeyemo, Deputy Secretary
- C. Janis Bowdler, Counselor for Racial Equity
- D. Lily Batchelder, Assistant Secretary for Tax Policy

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“continued its history trends of hassling primarily low-income taxpayers, with relatively few millionaires and billionaires getting caught up in the audit sweep.” Liz Wolfe, *In 2022, the IRS Went After the Very Poorest Taxpayers*, REASON (Jan. 6, 2023), <http://bit.ly/3IDF66n>; AMAC Newslines, *Biden’s 87,000 IRS Agents Set to Become Woke Army of “Equity” Enforcers*, AMAC (Aug. 24, 2022), <https://bit.ly/3IDYOyP>.

<sup>16</sup> See Meeting of the Treasury Advisory Committee on Racial Equity, 87 Fed. Reg. 69,078 (Nov. 17, 2022); U.S. DEP’T TREASURY, *TACRE Meeting Materials*, <http://bit.ly/418s1cv> (last visited Feb. 20, 2023).

<sup>17</sup> See Press Release, WHITE HOUSE, *Executive Order on Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government* (Feb. 16, 2023), <http://bit.ly/3EmxYbQ>.

- E. Greg Leiserson, Deputy Assistant Secretary for Tax Analysis
- F. All political appointees assigned to the Office of the Secretary, the Office of the Deputy Secretary, the Office of Tax Policy (OTP), the Office of Tax Analysis (OTA), and the Office of the Tax Legislative Counsel (TLC).
- G. All employees at or equivalent to grade GS-14 and above the Office of the Secretary, the Office of the Deputy Secretary, the Office of Tax Policy (OTP), the Office of Tax Analysis (OTA), and the Office of the Tax Legislative Counsel (TLC).
- H. Charles P. Rettig, Commissioner of Internal Revenue
- I. Douglas O'Donnell, Acting Commissioner
- J. Heather Maloy, Acting Chief of Staff
- K. All political appointees assigned to the IRS
- L. All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS's Research and Applied Analytics and Statistics (RAAS) organization.

#### **IV. Processing**

Processing should occur in strict compliance with the processing guidance in the Attorney General's Memorandum on Freedom of Information Act Guidelines.<sup>18</sup> If you have any questions or believe further discussions regarding search and processing will facilitate a more efficient production of records of interest to AFL, please do not hesitate to contact me at FOIA@aflegal.org.

#### **V. Fee Waiver Request**

Per 5 U.S.C. § 552(a)(4)(A)(iii), 31 C.F.R. § 1.7(k), and 26 C.F.R. § 601.702(f)(2), AFL requests a waiver of all search and duplication fees associated with this request. The requested information specifically concerns identifiable operations and activities of the Federal Government, including how the Department of the Treasury and the IRS are implementing President Biden's executive orders on racial equity, and whether those efforts would implicate the randomized integrity of the NRP sampling plan for tax return selection for audits. Because it has not been made public how racial equity would be applied to tax enforcement, disclosure of the requested information would contribute significantly to public understanding. Furthermore, AFL has a demonstrated ability and intention to effectively convey the information broadly to the public; AFL's status as a representative of the news media has been recognized by other agencies for granting fee waivers, including the Departments of Defense,

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<sup>18</sup> U.S. DEP'T JUST. (Mar. 15, 2022), <https://bit.ly/3zvpxb6>.



Education, Energy, Health and Human Services, Justice, Interior, and Homeland Security. Finally, as a non-profit organization, AFL has no identifiable commercial interest, and the request is made entirely to serve the public interest. We are, of course, available to provide additional information in writing or offline in support of this request. If AFL's request for a fee waiver is not granted in full, please contact us immediately upon making that determination.

## **VI. Production**

To accelerate the release of responsive records, AFL welcomes production on an agreed rolling basis. If possible, please provide responsive records in an electronic format by email. Alternatively, please provide responsive records in native format or in PDF format on a USB drive to America First Legal Foundation, 611 Pennsylvania Ave SE #231, Washington, DC 20003.

Thank you in advance for your cooperation.

Sincerely,  
/s/ Michael Ding  
Michael Ding  
America First Legal Foundation

## Exhibit 2



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

04/19/2023

Mr. Michael Ding  
America First Legal Foundation  
611 Pennsylvania Ave SE #231  
Washington, DC 20003

email: foia@aflegal.org

RE: Your FOIA Request to Treasury, Case Number 2023-FOIA-00264

Dear Mr. Ding:

This letter acknowledges the receipt of your Freedom of Information Act (FOIA) request to the U.S. Department of the Treasury, dated 02/21/2023. You have requested access to the following records:

"II. Requested Records

AFL requests the following records under the Freedom of Information Act (FOIA), 5 U.S.C. § 552(a).

A. For the custodians listed below, all records of communications referring to "discrimination," "discriminatory," "race," "racial," "ethnicity," "color," "BIPOC," "Asian" "Indigenous," "Black," "Brown," or "White" on the one hand, and "audit," "enforcement," "NRP," "RAAS," "algorithmic," "selection," "sampling," or "strata," on the other. The time period for this request is January 20, 2021 to the date this request is processed. Please exclude news articles, press clippings, listserv items, or forwards of the same without substantive commentary.

B. All records regarding the processing of this request.

III. Custodians

A. Janet Yellen, Secretary of the Treasury

B. Wally Adeyemo, Deputy Secretary

C. Janis Bowdler, Counselor for Racial Equity

D. Lily Batchelder, Assistant Secretary for Tax Policy

E. Greg Leiserson, Deputy Assistant Secretary for Tax Analysis

F. All political appointees assigned to the Office of the Secretary, the Office of the Deputy Secretary, the Office of Tax Policy (OTP), the Office of Tax Analysis (OTA), and the Office of the Tax Legislative Counsel (TLC).

G. All employees at or equivalent to grade GS-14 and above the Office of the Secretary, the Office of the Deputy Secretary, the Office of Tax Policy (OTP), the Office of Tax

Analysis (OTA), and the Office of the Tax Legislative Counsel (TLC).  
H. Charles P. Rettig, Commissioner of Internal Revenue  
I. Douglas O'Donnell, Acting Commissioner  
J. Heather Maloy, Acting Chief of Staff  
K. All political appointees assigned to the IRS  
L. All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS's Research and Applied Analytics and Statistics (RAAS) organization."

I have initiated a search within the Departmental Offices for records that would be responsive to your request. Every effort will be made to provide you with a timely response; however, unusual circumstances exist regarding the search for and review of potentially responsive records which may delay our response. This may include the need to consult with multiple program offices, to review a voluminous quantity of records, or to search for records stored in multiple locations. I invite you to contact my office to discuss limiting the scope of your request which could significantly reduce the time needed to process your request.

We will review your request for a fee waiver once our office ascertains that the billable costs will exceed our \$25.00 billing threshold.

If you have any questions or wish to discuss reformulation or an alternative time frame for the processing of your request, you may contact Treasury's FOIA Public Liaison by phone at (202) 622-8098 or by email at [FOIAPL@treasury.gov](mailto:FOIAPL@treasury.gov).

If the FOIA Public Liaison is unable to satisfactorily resolve your question or concern, the Office of Government Information Services (OGIS) also mediates disputes between FOIA requesters and federal agencies as a non-exclusive alternative to litigation. If you wish to contact OGIS, you may contact the agency directly by email at [OGIS@nara.gov](mailto:OGIS@nara.gov), by phone at (877) 684-6448, by fax at (202) 741-5769 or by mail at the address below:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road – OGIS  
College Park, MD 20740-6001

Your request has also been routed to the IRS for processing and direct response to you. You can reach the IRS at:

Internal Revenue Service, GLDS Support Services Stop 211  
P.O. Box 621506  
Atlanta, GA 30362-3006  
FOIA Public Liaison Line: 312-292-3297

You may reach me via telephone at 202-622-0930, extension 2; or via e-mail at [FOIA@treasury.gov](mailto:FOIA@treasury.gov). Please reference FOIA case number 2023-FOIA-00264 when contacting our office about this request.

Sincerely,

Cawana Pearson  
FOIA and Transparency  
Office of Privacy, Transparency, and Records  
U.S. Department of the Treasury

## Exhibit 3



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure**

**GLDS Support Services**

Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Tyler Sanderson  
America First Legal Foundation  
611 Pennsylvania Ave. SE, #231  
Washington, DC 20003

**Date:**

March 16, 2023

**Employee name:**

Donald Trussell

**Employee ID number:**

1000535704

**Telephone number:**

801-620-2065

**Fax number:**

855-205-9335

**Case number:**

2023-08865

Dear Mr. Sanderson:

This is in response to your Freedom of Information Act (FOIA) request dated February 21, 2023, received in our office on February 21, 2023.

You asked for copies of records of communications referring to “discrimination”, “discriminatory”, “race”, “racial”, “ethnicity”, “color”, “BIPOC”, “Asian”, “Indigenous”, “Black”, “Brown”, or “White” on the one hand; and “audit”, “enforcement”, “NRP”, “RAAS”, “algorithmic”, “selection”, “sampling”, or “strata” on the other, from Jan. 1, 2021 to present to or from the following:

- H Charles P. Rettig, IRS Commissioner
- I Douglas O’Donnell, Acting IRS Commissioner
- J Heather Maloy, Acting Chief of Staff
- K All political appointees assigned to the IRS
- L All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS’s Research and Applied Analytics and Statistics (RAAS) organization

I’m unable to provide the information you requested by March 21, 2023, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. I need additional time to:

- Search for and, to the extent that records exist, collect requested records from other locations
- Review a large volume of records
- Consult with another agency and/or two or more Treasury components

As part of this extension, the statutory response date will be extended to April 4, 2023. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I need additional time to obtain and review the responsive records. If I am unable to complete your request, I will send an update by May 25, 2023. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day, or additional 10 business-day, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after April 4, 2023. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.



You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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

Sincerely,

A handwritten signature in black ink, appearing to read 'D Trussell', with a stylized flourish at the end.

Don Trussell  
Tax Law Specialist  
Disclosure Office 13

## Exhibit 4



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure**

**GLDS Support Services**

Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Tyler Sanderson  
America First Legal Foundation  
611 Pennsylvania Ave SE #231  
Washington, DC 20003

**Date:**

May 29, 2023

**Employee name:**

Bernard McDade

**Employee ID number:**

1001749352

**Telephone number:**

267-466-1763

**Fax number:**

855-205-9335

**Case number:**

2023-08865

Dear Tyler Sanderson:

This is in response to your Freedom of Information Act (FOIA) request dated February 21, 2023, received in our office on February 21, 2023.

You asked for copies of records of communications referring to “discrimination”, “discriminatory”, “race”, “racial”, “ethnicity”, “color”, “BIPOC”, “Asian”, “Indigenous”, “Black”, “Brown”, or “White” on the one hand; and “audit”, “enforcement”, “NRP”, “RAAS”, “algorithmic”, “selection”, “sampling”, or “strata” on the other, from Jan. 1, 2021 to present to or from the following:

- Charles P. Rettig, IRS Commissioner
- Douglas O’Donnell, Acting IRS Commissioner
- Heather Maloy, Acting Chief of Staff
- All political appointees assigned to the IRS
- All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS’s Research and Applied Analytics and Statistics (RAAS) organization

We sent you a letter on March 16, 2023, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to obtain and review the requested documents. I expect to provide a final response to your request by August 25, 2023. You don’t need to reply to this letter if you agree to this extension. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day timeframe for response.

However, you do have the right to file suit for a judicial review. You can file suit at any time. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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

Sincerely,

A handwritten signature in black ink that reads "D. Fitti-Hafer". The signature is written in a cursive style with a large initial "D".

Deanna Fitti-Hafer  
Disclosure Manager  
Disclosure Office 13

## Exhibit 5



**Department of the Treasury**  
**Internal Revenue Service**  
**Privacy, Governmental Liaison and**  
**Disclosure**  
**GLDS Support Services**  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Tyler Sanderson  
America First Legal Foundation  
611 Pennsylvania Ave SE #231  
Washington, DC 20003

**Date:**  
November 17,  
2023  
**Employee name:**  
Bernard McDade  
**Employee ID number:**  
1001749352  
**Telephone number:**  
267-466-1763  
**Fax number:**  
855-205-9335  
**Case number:**  
2023-08865

Dear Tyler Sanderson:

This is in response to your Freedom of Information Act (FOIA) request dated February 21, 2023, received in our office on February 21, 2023.

You asked for copies of records of communications referring to “discrimination”, “discriminatory”, “race”, “racial”, “ethnicity”, “color”, “BIPOC”, “Asian”, “Indigenous”, “Black”, “Brown”, or “White” on the one hand; and “audit”, “enforcement”, “NRP”, “RAAS”, “algorithmic”, “selection”, “sampling”, or “strata” on the other, from Jan. 1, 2021 to present to or from the following:

- Charles P. Rettig, IRS Commissioner
- Douglas O’Donnell, Acting IRS Commissioner
- Heather Maloy, Acting Chief of Staff
- All political appointees assigned to the IRS
- All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS’s Research and Applied Analytics and Statistics (RAAS) organization

We sent you a letter on August 25, 2023, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to obtain and review the requested documents. I expect to provide a final response to your request by February 16, 2024. You don’t need to reply to this letter if you agree to this extension. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day timeframe for response.

However, you do have the right to file suit for a judicial review. You can file suit at any time. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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

Sincerely,

A handwritten signature in black ink that reads "D. Fitti-Hafer". The signature is written in a cursive style with a large initial "D".

Deanna Fitti-Hafer  
Disclosure Manager  
Disclosure Office 13

## Exhibit 6



**Department of the Treasury**  
**Internal Revenue Service**  
**Privacy, Governmental Liaison and**  
**Disclosure**  
**GLDS Support Services**  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Tyler Sanderson  
America First Legal Foundation  
611 Pennsylvania Ave SE #231  
Washington, DC 20003

**Date:**  
February 29, 2024  
**Employee name:**  
Bernard McDade  
**Employee ID number:**  
1001749352  
**Telephone number:**  
267-466-1763  
**Fax number:**  
855-205-9335  
**Case number:**  
2023-08865

Dear Tyler Sanderson:

This is in response to your Freedom of Information Act (FOIA) request dated February 21, 2023, received in our office on February 21, 2023.

You asked for copies of records of communications referring to “discrimination”, “discriminatory”, “race”, “racial”, “ethnicity”, “color”, “BIPOC”, “Asian”, “Indigenous”, “Black”, “Brown”, or “White” on the one hand; and “audit”, “enforcement”, “NRP”, “RAAS”, “algorithmic”, “selection”, “sampling”, or “strata” on the other, from Jan. 1, 2021 to present to or from the following:

- Charles P. Rettig, IRS Commissioner
- Douglas O’Donnell, Acting IRS Commissioner
- Heather Maloy, Acting Chief of Staff
- All political appointees assigned to the IRS
- All employees and contractors at or equivalent to grade GS-14 and above assigned to IRS’s Research and Applied Analytics and Statistics (RAAS) organization

We sent you a letter on November 17, 2023, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to review the requested documents. I expect to provide a final response to your request by May 24, 2024. You don’t need to reply to this letter if you agree to this extension. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day timeframe for response.

However, you do have the right to file suit for a judicial review. You can file suit at any time. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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

Sincerely,

A handwritten signature in black ink that reads "D. Fitti-Hafer". The signature is written in a cursive style with a large initial "D".

Deanna Fitti-Hafer  
Disclosure Manager  
Disclosure Office 13



<input type="radio"/> <b>G. Habeas Corpus/ 2255</b>  <input type="checkbox"/> 530 Habeas Corpus – General <input type="checkbox"/> 510 Motion/Vacate Sentence <input type="checkbox"/> 463 Habeas Corpus – Alien Detainee	<input type="radio"/> <b>H. Employment Discrimination</b>  <input type="checkbox"/> 442 Civil Rights – Employment (criteria: race, gender/sex, national origin, discrimination, disability, age, religion, retaliation)  *(If pro se, select this deck)*	<input checked="" type="radio"/> <b>I. FOIA/Privacy Act</b>  <input checked="" type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 890 Other Statutory Actions (if Privacy Act)  *(If pro se, select this deck)*	<input type="radio"/> <b>J. Student Loan</b>  <input type="checkbox"/> 152 Recovery of Defaulted Student Loan (excluding veterans)
<input type="radio"/> <b>K. Labor/ERISA (non-employment)</b>  <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 740 Labor Railway Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="radio"/> <b>L. Other Civil Rights (non-employment)</b>  <input type="checkbox"/> 441 Voting (if not Voting Rights Act) <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 445 Americans w/Disabilities – Employment <input type="checkbox"/> 446 Americans w/Disabilities – Other <input type="checkbox"/> 448 Education	<input type="radio"/> <b>M. Contract</b>  <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 153 Recovery of Overpayment of Veteran’s Benefits <input type="checkbox"/> 160 Stockholder’s Suits <input type="checkbox"/> 190 Other Contracts <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<input type="radio"/> <b>N. Three-Judge Court</b>  <input type="checkbox"/> 441 Civil Rights – Voting (if Voting Rights Act)

**V. ORIGIN**  
 1 Original Proceeding  
  2 Removed from State Court  
  3 Remanded from Appellate Court  
  4 Reinstated or Reopened  
  5 Transferred from another district (specify)  
  6 Multi-district Litigation  
  7 Appeal to District Judge from Mag. Judge  
  8 Multi-district Litigation – Direct File

**VI. CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE.)**  
 Action to enforce the FOIA, 5 USC 552.

<b>VII. REQUESTED IN COMPLAINT</b>	<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23	DEMAND \$ _____	JURY DEMAND: YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
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<b>VIII. RELATED CASE(S) IF ANY</b>	(See instruction)	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	If yes, please complete related case form
-------------------------------------	-------------------	---	---

DATE: April 15, 2024	SIGNATURE OF ATTORNEY OF RECORD: /s/ Jacob Meckler
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**INSTRUCTIONS FOR COMPLETING CIVIL COVER SHEET JS-44**  
 Authority for Civil Cover Sheet

The JS-44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and services of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. Listed below are tips for completing the civil coversheet. These tips coincide with the Roman Numerals on the cover sheet.

- I. COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF/DEFENDANT (b) County of residence: Use 11001 to indicate plaintiff if resident of Washington, DC, 88888 if plaintiff is resident of United States but not Washington, DC, and 99999 if plaintiff is outside the United States.
- III. CITIZENSHIP OF PRINCIPAL PARTIES: This section is completed only if diversity of citizenship was selected as the Basis of Jurisdiction under Section II.
- IV. CASE ASSIGNMENT AND NATURE OF SUIT: The assignment of a judge to your case will depend on the category you select that best represents the primary cause of action found in your complaint. You may select only one category. You must also select one corresponding nature of suit found under the category of the case.
- VI. CAUSE OF ACTION: Cite the U.S. Civil Statute under which you are filing and write a brief statement of the primary cause.
- VIII. RELATED CASE(S), IF ANY: If you indicated that there is a related case, you must complete a related case form, which may be obtained from the Clerk’s Office.

Because of the need for accurate and complete information, you should ensure the accuracy of the information provided prior to signing the form.

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

**CLEAR FORM**

AMERICA FIRST LEGAL FOUNDATION

*Plaintiff*

v.

INTERNAL REVENUE SERVICE

*Defendant*

Civil Action No. **24-1070**

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* Commissioner of Internal Revenue  
Attention: CC: PA: Br 6/7  
1111 Constitution Ave NW  
Washington, D.C. 20224

A lawsuit has been filed against you.

Within 30 days after service of this summons on you (not counting the day you received it) you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jacob Meckler  
AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Avenue SE #231  
Washington, D.C. 20003

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*ANGELA D. CAESAR, CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*



Civil Action No. 24-1070

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I returned the summons unexecuted because \_\_\_\_\_ ; or

Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0 \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

**Print**

**Save As...**

**Reset**

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

**CLEAR FORM**

AMERICA FIRST LEGAL FOUNDATION

*Plaintiff*

v.

INTERNAL REVENUE SERVICE

*Defendant*

Civil Action No. **24-1070**

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* DEPARTMENT OF THE TREASURY  
1400 Independence Ave. SW  
Washington, D.C. 20250

A lawsuit has been filed against you.

Within 30 days after service of this summons on you (not counting the day you received it) you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jacob Meckler  
AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Avenue SE #231  
Washington, D.C. 20003

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*ANGELA D. CAESAR, CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. 24-1070

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I returned the summons unexecuted because \_\_\_\_\_ ; or

Other *(specify):* \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0 \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

**Print**

**Save As...**

**Reset**

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

**CLEAR FORM**

AMERICA FIRST LEGAL FOUNDATION

*Plaintiff*

v.

INTERNAL REVENUE SERVICE

*Defendant*

Civil Action No. **24-1070**

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* Merrick B. Garland  
Attorney General of the United States  
U.S. Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001

A lawsuit has been filed against you.

Within 30 days after service of this summons on you (not counting the day you received it) you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jacob Meckler  
AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Avenue SE #231  
Washington, D.C. 20003

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*ANGELA D. CAESAR, CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. 24-1070

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

I returned the summons unexecuted because \_\_\_\_\_ ; or

Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0 \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

**Print**

**Save As...**

**Reset**

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

**CLEAR FORM**

AMERICA FIRST LEGAL FOUNDATION

*Plaintiff*

v.

INTERNAL REVENUE SERVICE

*Defendant*

Civil Action No. **24-1070**

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* Civil Process Clerk  
U.S. Attorney's Office for D.C.  
601 D Street, NW  
Washington, DC 20530

A lawsuit has been filed against you.

Within 30 days after service of this summons on you (not counting the day you received it) you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jacob Meckler  
AMERICA FIRST LEGAL FOUNDATION  
611 Pennsylvania Avenue SE #231  
Washington, D.C. 20003

If you fail to respond, judgment by default may be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*ANGELA D. CAESAR, CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. 24-1070

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

I returned the summons unexecuted because \_\_\_\_\_; or

Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0 \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

**Print**

**Save As...**

**Reset**