

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

John E. Rogers,	)
	)
plaintiff,	)
	)
v.	)
	)
United States of America, Department	)
of the Treasury - Internal Revenue Service,	)
	)
defendant.	)

**COMPLAINT**

John E. Rogers, an individual pro se, requests that this Court enter an order pursuant to 5 U.S.C.A. § 552(a)(4)(B) enjoining the United States of America, Department of Treasury - Internal Revenue Service from withholding agency records requested pursuant to the Freedom of Information Act, and ordering production of those records forthwith. In support of his complaint, the the plaintiff ("Rogers") states:

**The Parties**

1. Rogers is a taxpaying citizen of the United States of America, residing in Kenilworth, Illinois.
2. The United States of America, Department of the Treasury - Internal Revenue Service (IRS) is tasked with helping compliant taxpayers with the tax laws and ensuring that non-complaint taxpayers pay their fair shares. Internal Revenue Manual 1.1.1.1 (2). The IRS' mission is to "[p]rovide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all." Internal Revenue Manual 1.1.1.1(1).

**The FOIA Request**

3. Rogers filed his FOIA Request on April 1, 2014, a copy of which is attached as Exhibit A together with subsequent notices from defendant.

4. By law, the IRS was afforded twenty days to respond to the FOIA request. 5 U.S.C.A. §§ 552(a)(6)(A)(i) and 701 et seq. Accordingly, an IRS response was due by May 19, 2014, and IRS Action may not be unreasonably delayed.

5. May 15, 2014, defendant wrote to Rogers that it could not meet his request by the 20 day deadline of May 19, 2014, and acknowledging receipt of Rogers' request and advising Rogers of his right to file suit in United States District Court.

6. 26 U.S.C.A. § 552(a)(6)(B)(i). Accordingly, an IRS response then became due by May 29, 2014.

7. Subsequent responses further notified Rogers that the IRS would be unable to respond during the statutorily prescribed time period.

8. Rogers has until now extended the deadlines stated in subsequent Notices by not filing suit.

9. September 19, 2014, defendant again wrote to Rogers that it could not obtain the records which he had requested.

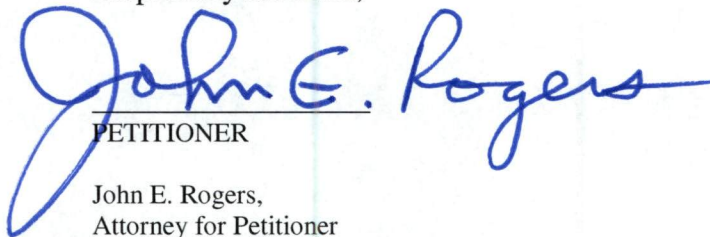
10. April 23, 2015, defendant wrote to Rogers again that it was unable to obtain the records which Rogers had requested.

11. Such delay is unacceptable to Rogers as the information requested is necessary as evidence in his United States Tax Court case docketed for trial on October 26, 2015, in Chicago, Illinois. It is vital that Rogers secure the information requested in his FOIA and privacy act requests promptly to prepare for trial in the Tax Court and to prosecute depositions in that case in a timely fashion.

12. Based upon information and belief the defendant has decided to indefinitely to stall Rogers' requests for this information so that he will be unable to adequately prosecute his case in Tax Court.

WHEREFORE, Rogers requests that this court enter an order enjoining the United States of America, Department of the Treasury – Internal Revenue Service from withholding agency records requested pursuant to the Freedom of Information Act and the Privacy Act and ordering production of all improperly held agency records responsive to Rogers request of March 31, 2014, made pursuant to statutes forthwith. Furthermore, Rogers requests that the IRS be ordered to pay reasonable attorney's fees and costs, as well as any other relief that this court deems appropriate.

Respectfully submitted,



PETITIONER

John E. Rogers,  
Attorney for Petitioner  
Rogers & Associates  
2525 Gross Point Road  
Evanston, IL 60201  
312-376-1910  
FAX 312-275-8180  
[jer@jerogers.com](mailto:jer@jerogers.com)

Exhibit A

**JOHN E. ROGERS**

162 Abingdon Avenue  
Kenilworth, IL 60043  
312-804-4676  
FAX 312-275-8180  
[jer@jerogers.com](mailto:jer@jerogers.com)

March 31, 2014

***CERTIFIED MAIL***

***RETURN RECEIPT REQUESTED***

Privacy Act or Freedom of Information Officer  
Internal Revenue Service  
Headquarters Disclosure Office  
1111 Constitution Ave., NW, Rm. 1571  
Washington, DC 20224

Re: Privacy Act and Freedom of Information Act Request for Access For  
John E. Rogers (SSN 343-34-8779)

Dear Disclosure Officer:

This is a request under the Privacy Act of 1974, 5 U.S.C. §552a, and the Freedom of Information Act, 5 U.S.C. §552.

I am requesting access to the following information about me maintained by the Internal Revenue Service for the years 2002 to date:

- I. All documents and records for the tax shelter promoter investigation of me conducted by Russ Hein. Such documents should include transcripts of interviews or depositions of third parties. Such documents should also include documents assembled or prepared by Internal Revenue Service personnel or outside consultants, including internal memoranda prepared by the Service, including its agents, employees, and/or affiliates related to the said promoter examination of John E. Rogers conducted by Revenue Agent Russ Hein for the years 2002 to date.
  
- II. All documents and records for the tax shelter promoter investigation of me conducted by Kimberlee Loren. Such documents should include transcripts of interviews or depositions of third parties. Such documents should also include documents assembled or prepared by Internal Revenue Service personnel or outside consultants, including internal memoranda prepared by the Service, including its agents, employees, and/or affiliates related to the said promoter examination of John E. Rogers conducted by Revenue Agent Kimberlee Loren for the years 2005 to date.

Such documents and records would include:

1. All internal memoranda, research, and/or legal analyses prepared, used by and/or relied upon by the Service, including its agents, employees and/or affiliates, in establishing its position that I am or was a tax shelter promoter, including promoter investigations of others such as Anthony Huffman, Thomas J. Agresti, Seyfarth Shaw LLP, Jonathan K. Greer and the like;
2. All notes prepared by the IRS, including its agents, employees and/or affiliates, related to meetings, internal and external, regarding the promoter investigation of me, including promoter investigations of others such as Anthony Huffman, Thomas J. Agresti, Seyfarth Shaw LLP, Jonathan K. Greer and the like ;
3. All notes prepared by the IRS, including its agents, employees and/or affiliates, related to telephone calls, internal and external, regarding the promoter investigation of me, including promoter investigations of others such as Anthony Huffman, Thomas J. Agresti, Seyfarth Shaw LLP, Jonathan K. Greer and the like;
4. All transcripts prepared by the IRS, including its agents, employees and/or affiliates, of meetings and/or telephone calls, internal and external, regarding the promoter investigation of me, including promoter investigations of others such as Anthony Huffman, Thomas J. Agresti, Seyfarth Shaw LLP, Jonathan K. Greer and the like;
5. All transcripts prepared by the IRS, including its agents, employees and/or affiliates, of summons interviews, regarding the promoter investigation of me;
6. All transmittal letters prepared by the IRS, including its agents, employees and/or affiliates, regarding the promoter investigation of me;
7. All internal presentations prepared by the IRS, including its agents, employees and/or affiliates, relating to the promoter investigation of me;
8. All notes, e-mails, memoranda and/or other recordings of communications between and/or amongst the IRS, including its agents, employees and/or affiliates, and between the IRS, including its agents, employees and/or affiliates, and me or my agents, including, but not limited to, all Examining Officer's Activity Records (or other functionally equivalent documents);
9. All files prepared and/or retained by specialist agents of the IRS which are not otherwise included in the administrative file of the promoter investigation of me, including any notes, memoranda, documents, diagrams, transcripts, calculations and letters prepared and/or retained by securities and/or commodities experts, economists and/or other specialists;
10. All files prepared and/or retained by independent consultants to the IRS which are not otherwise included in the promoter investigation administrative file, including any notes, memoranda, documents, diagrams, transcripts, calculations and letters

prepared and/or retained by independent securities and/or commodities experts, economists and/or other specialists;

11. All documents or records which contain information and documents obtained pursuant to summonses to third parties which are not otherwise included in the promoter investigation administrative file of me;
12. All documents or records that contain information and/or documents obtained pursuant to summonses, Formal Document Requests, Information Document Requests and/or other IRS information requests issued to third parties in connection with the promoter investigation of me;
13. All documents or records used by the IRS in prosecution of the promoter injunction case in the Northern District Court of Illinois in 2011, including transmittals to and receipts from the Department of Justice;
14. All documents or records used by the IRS documenting that the tax shelter promoter investigation of me was not in violation of my constitutional rights, including the right to free speech under the Fifth Amendment to the Constitution of the United States;
15. All technical advice memoranda related in any way involving me, such as telephone advice, field service advice, TAMs, PLRs, and the like, including Ms. Loren's directives to IRS field agents conducting audits of me or of entities related to me.
16. All correspondence with Seyfarth Shaw LLP or the firm's outside counsel Jean Pawlow or her associates involving me, Jetstream, Portfolio Properties, Inc. or Sugarloaf Fund, LLC.

Additionally, please provide any preliminary and/or intermediate drafts of any of the above, including but not limited to e-mails and telephonic logs. To the extent that a privilege is asserted with respect any of the documents requested herein, please provide a *Vaughn* index: 1) identifying each document withheld; 2) stating the statutory exemption claimed; and 3) explaining how disclosure would damage the interest protected by the claimed exemption.

The documents and records for the investigation conducted by revenue agent Russ Hein may be found in the Cincinnati office of the IRS unless transferred to the custody and control of Kimberlee Loren in the Richmond, VA office of the IRS.

The documents and records for the investigation conducted by revenue agent Kimberlee Loren are likely located at the IRS's Chicago Appeals Office, 200 West Adams Street. Chicago, Illinois office in the care of the appeals officer dealing with my matters. I do not wish to inspect the documents first.

If you deny all or any part of this request, please cite each specific exemption you think justifies your refusal to release the information and notify me of appeal procedures available under the law.

For purposes of determining my status for the applicability of fees, you should know that I am a U.S. citizen seeking information for non-commercial or personal use. As proof of identity, included is a copy of my Illinois driver's license and a notarized signature.

I am requesting copies of documents and records in lieu of personal inspection.

If you have any questions about handling this request, you may telephone me at 312-804-4676 during the hours of 8 AM to 6 PM.

I am willing to pay fees for this request up to a maximum of \$5,000.00. If you estimate that the fees will exceed this limit, please inform me first.

Please deliver the production of documents and records generated by this request in piecemeal fashion to assist in timeliness of answering this request, if possible.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink that reads "John E. Rogers". The signature is written in a cursive style with a large, sweeping initial "J".

John E. Rogers

**IS** Jesse White • Secretary of State  
**DRIVER'S LICENSE**


Lic. No.: **R262-4654-1247**  
DOB: **08-30-41**  
Expires: **08-30-17**  
Issued: **08-26-13**

Class: D  
End: .....  
Rest: .....  
Type: **ORG**

**JOHN E ROGERS**  
162 ABINGDON AVE  
KENILWORTH IL 60043

*J. E. Rogers*

Male 5'10" 210 lbs BRN Eyes



302 DE 450M

*Kathleen M. McGuire*

3/31/14

OFFICIAL SEAL  
KATHLEEN M MCGUIRE  
NOTARY PUBLIC - STATE OF ILLINOIS  
MY COMMISSION EXPIRES: 12/05/15

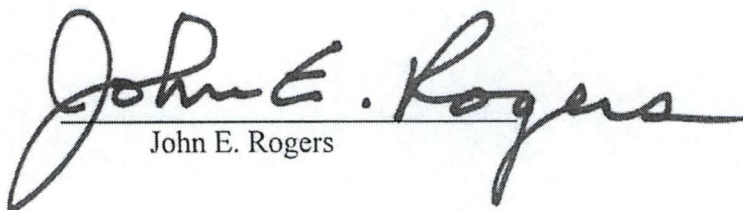


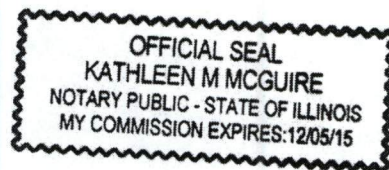
**DECLARATION AS TO IDENTITY**

I declare under penalty of perjury of the laws of the United States of America that I am John E. Rogers, the requestor in the foregoing Privacy Act and Freedom of Information Act Request for John E. Rogers (SSN 343-34-8779).

I am an attorney licensed to practice law in the State of Illinois.

Dated: March 31, 2014

  
John E. Rogers





3/31/14

7008 0500 0000 5444 9837

U.S. Postal Service™  
**CERTIFIED MAIL™ RECEIPT**  
(Domestic Mail Only; No Insurance Coverage Provided)  
For delivery information visit our website at www.usps.com.®  
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WASHINGTON DC 20224

Postage	\$ 1.19	0041
Certified Fee	\$3.30	20 Postmark Here
Return Receipt Fee (Endorsement Required)	\$2.70	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 7.19	03/31/2014

Sent To  
 Privacy Act or FOIA Officer, IRS  
 Street, Apt. No. or PO Box No. Headquarters Disclosure Office  
 City, State, ZIP+4  
 111 Constitution Ave NW Rm 1571, Wash DC  
 PS Form 3800, August 2006 See Reverse for Instructions

\*\*\*\*\*  
 Get your mail when and where you want it with a secure Post Office Box. Sign up for a box online at usps.com/poboxes.  
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 Clerk: 20

All sales final on stamps and postage  
 Refunds for guaranteed services only  
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<https://postalexperience.com/Pos>

TELL US ABOUT YOUR RECENT  
 POSTAL EXPERIENCE

YOUR OPINION COUNTS

\*\*\*\*\*  
 \*\*\*\*\*

Customer Copy

LOOP STATION PO  
 CHICAGO, Illinois  
 606049998  
 1615420041-0087  
 03/31/2014 (312)385-3530 11:44:01 AM

Sales Receipt		
Product Description	Sale Unit Qty Price	Final Price
WASHINGTON DC 20224 Zone-4 First-Class Mail Large Env 1.80 oz.		\$1.19
Expected Delivery: Thu 04/03/14		
Return Rcpt (Green Card)		\$2.70
@@ Certified		\$3.30
USPS Certified Mail #: 7008050000054449837		
Issue PVI:		\$7.19
Total:		\$7.19

Paid by:  
 AMEX \$7.19  
 Account #: XXXXXXXXXXXX3633  
 Approval #: 125435  
 Transaction #: 565  
 239029500213124721812

@@ For tracking or inquiries go to  
 USPS.com or call 1-800-222-1811.

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Order stamps at usps.com/shop or call 1-800-Stamp24. Go to usps.com/clicknship to print shipping labels with postage. For other information call 1-800-ASK-USPS.

\*\*\*\*\*

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- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Privacy Act or Freedom of Info. Office  
 IRS, Headquarters Disclosure  
 Office  
 1111 Constitution Ave, NW,  
 Room 1571  
 Washington, D.C. 20542-274

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature



- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

- D. Is delivery address different from item 1?  Yes
- If YES, enter delivery address below:  No

INTERNAL REVENUE SERVICE  
 OFFICE CLOSURE SCANNING OPERATION

APR 24 2014

3. Service Type - ATLANTA, GA

- Certified Mail  Express Mail
- Registered  Return Receipt for Merchandise
- Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes

2. Article Number  
(Transfer from service label)

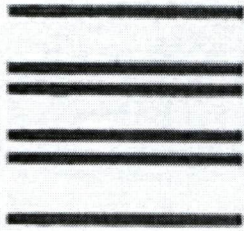
7008 0500 0000 5444 9837

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

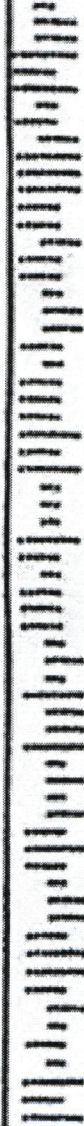
UNITED STATES POSTAL SERVICE



First-Class Mail  
Postage & Fees Paid  
USPS  
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

John E. Rogers  
162 Abingdon Ave  
Kenilworth IL 60043





PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

May 15, 2014

John E. Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear Mr. Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

I am unable to send the information you requested by May 19, 2014, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

**STATUTORY EXTENSION OF TIME FOR RESPONSE**

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to June 3, 2014, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

**REQUEST FOR ADDITIONAL EXTENSION OF TIME**

Unfortunately, we will still be unable to locate and consider release of the requested records by June 3, 2014. We have extended the response date to July 22, 2014 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed 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

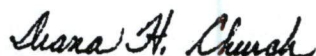
**You may file suit after June 3, 2014. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:**

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

**The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.**

**If you have any questions please call Senior Disclosure Specialist D. J. Mauersberg, ID # 1000149445, at 470-539-6681 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.**

Sincerely,



**Diana H Church  
Disclosure Manager  
Disclosure Office 8**



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

July 21, 2014

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear Mr. Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On May 15, 2014 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to complete the review of the records. I will contact you by September 22, 2014 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist D. J. Mauersberg, ID # 1000149445, at 470-539-6681 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 19, 2014

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear Mr. Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On July 21, 2014 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to complete the review of the records. I will contact you by November 24, 2014 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist D. J. Mauersberg, ID # 1000149445, at 470-539-6681 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H. Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8





PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

November 19, 2014

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear Mr. Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On September 19, 2014 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to complete the review of the records. I will contact you by January 28, 2015 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Senior Disclosure Specialist D. J. Mauersberg, ID # 1000149445, at 470-539-6681 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

January 27, 2015

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear John Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On September 19, 2014 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the voluminous records. I will contact you by March 31, 2015 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Disclosure Specialist Jennifer L Dotson ID # 1000342156, at 615-250-5166 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

March 24, 2015

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear John Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On January 27, 2015 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to review the records. I will contact you by April 24, 2015 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Disclosure Specialist Jennifer L Dotson ID # 1000342156, at 615-250-5166 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 23, 2015

John Rogers  
162 Abingdon Ave  
Kenilworth, IL 60043

Dear John Rogers:

I am responding to your Freedom of Information Act (FOIA) request dated March 31, 2014 that we received on April 21, 2014.

On March 24, 2015 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to June 30, 2015. I will contact you by [date] if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call Disclosure Specialist Jennifer L Dotson ID # 1000342156, at 615-250-5166 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14113-0040.

Sincerely,

A handwritten signature in cursive script that reads "Diana H Church".

Diana H Church  
Disclosure Manager  
Disclosure Office 8