

EXHIBIT

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MARCUS NEIMAN RASHBAUM & PINEIRO LLP

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August 19, 2021


VIA FEDEX: 7745 7920 8976

**IRS FOIA Request
Stop 211
Post Office Box 621506
Atlanta GA 30362-3006
Fax: 877-891-6035**

Re: Privacy Act of 1974 and Freedom of Information Act Request
Kevin Adell



Dear Disclosure Manager:

We represent the above-referenced Taxpayer, Kevin Adell. 

Under the provisions of the Privacy Act of 1974, (5 USC §552A) and the Freedom of Information Act (“FOIA”; 5 USC §552), we request the documents detailed below. Since the requested information relates directly to the Taxpayer, we are of the opinion that the information requested is not exempt under disclosure laws, is not a classified document, is not a protected internal communication, is not protected by “privacy,” and is not a “protected investigative record” within the meaning of those FOIA defined terms.

If any material is deemed to be exempt, we further request a detailed statement of the portion deleted or withheld, a full statement of the reasons for the refusal or access, and specific citations or statutory authority for the denial. Specifically, if the Disclosure Office determines an exemption applies to some or all of the requested information, we request that a privilege log be provided in the form of a “Vaughn Index.” In *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), *cert. denied*, 415 U.S. 977 (1974), the court rejected an agency’s conclusory affidavit stating that requested FOIA documents were subject to exemption. *Id.* at 828. Rather, it held that “[a] Vaughn Index must: (1) identify each document withheld; (2) state the statutory exemption claimed; and (3) explain how disclosure would damage the interests protected by the claimed exemption.” *Citizens Comm’n on Human Rights v. FDA*, 45 F.3d 1325, 1326 n.1 (9th Cir. 1995). A Vaughn Index “permit[s] the court system to effectively and efficiently to evaluate the factual nature of disputed information.” *John Doe Agency v. John Doe Corp.*, 493 U.S. 146, 149 n.2 (1989) (quoting

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Vaughn, 484 F.2d at 826). With a Vaughn Index we will have the means to adequately assess if any claimed exemptions have merit, thereby avoiding potentially costly litigation to seek that item.

We also request that if a requested record does not exist, that you affirmatively state its non-existence.

For the period beginning January 1, 2006 through the present, please provide us with copies of the following documents:

1. All Documents reflecting, referencing, or discussing the Tax Court case *Estate of Franklin Z. Adell, Deceased, Kevin R. Adell, Temporary Co-Personal Representative, Petitioner v. Commissioner of Internal Revenue, Respondent*, Docket No. 1188-11.
2. All Documents reflecting, referencing, or discussing any attempts to collect money based on decisions entered in the above-referenced case from Kevin Adell in his personal or representative capacity.
3. All Documents reflecting, referencing, or discussing Kevin Adell's Form 1040, any taxes owed in relation to his 1040 tax forms, and any collection efforts made in connection with his 1040.
4. Each and every document (exclusive of filed tax returns) contained in the administrative files pertaining to all collection, civil examination and/or criminal investigation activity relative to Kevin Adell. This information should include any worksheets, workpapers, notes, e-mails, documents, memorandums, computations, and other materials prepared or accumulated relative to collection, civil examination and/or criminal investigation by employees of the IRS, any other governmental agency, including internal documents, memorandums, memorandums of all interviews of persons regarding the tax liabilities of Kevin Adell, copies of all statements (sworn or otherwise) given by individuals in connection with the investigation of the tax liabilities of Kevin Adell, case activity records, written reports and recommendations related to any determinations by the IRS.
5. Any and all files that include information and documents obtained pursuant to summonses issued to third parties which are not otherwise included in the administrative file described above.
6. A list of all employees, including their job title and the IRS Division for which they are employed, who have accessed Kevin Adell's account, i.e. an audit trail as to Kevin Adell's SSN (social security number) and/or EIN (employee identification number).
7. All Documents in the possession, custody, or control of a Revenue Officer who goes by the name Michael Bryant (and based in Michigan) reflecting, referencing, or discussing Kevin Adell including but not limited to worksheets, workpapers, notes, e-mails, documents, memorandums, or computations.

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8. All Documents in the possession, custody, or control of any Government employees working at the Fort Myers IRS Office located at 4210 Metro Parkway, Fort Myers, FL 33916, reflecting, referencing, or discussing Kevin Adell.

9. Copies of all Third Party Contact Report Forms reflecting, referencing, or discussing Kevin Adell (Forms 12175).

10. Any and all files reflecting, referencing, or discussing Kevin Adell that may have been prepared by independent consultants, international examiners, economists, engineers, and any other specialists assigned to review Kevin Adell's tax liabilities which are not otherwise included in the administrative file.

We agree to pay reasonable charges in locating and copying the requested documents, not to exceed \$2,500.00. We do not need paper copies; a CD, thumb drive, or other electronic delivery of the documents will suffice. If your fees will exceed \$2,500, please contact the undersigned counsel for further authorization.

Please direct any notifications or correspondence regarding this request to the undersigned at the letterhead address or at (954) 462-1200. We appreciate your cooperation.

Sincerely,

/s/ Jeffrey Neiman
Jeffrey A. Neiman
jneiman@mnrlawfirm.com

cc: Kevin Adell