



CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & AUGHTRY, P.C.
ATTORNEYS AT LAW

COPY

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HOUSTON, TEXAS 77002
713.668.1818 800.342.8828
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HOUSTON
ATLANTA
PHILADELPHIA
SAN ANTONIO

September 15, 2022

**VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

Independent Office of Appeals
Attention: FOIA Appeals
M/Stop 55202
3211 S. North Pointe Drive
Fresno, CA 93725

Re: Li Chien Tsai
P.O. Box 4668
New York, New York 10163
SSN: [REDACTED]
Income Tax, Penalty and Interest for the Tax Year 2001

Dear Sir or Madam:

Attached is a copy of a Power of Attorney authorizing us to represent Mr. and Mrs. Tsai in connection with their income tax case for 2001. Also attached is a copy of the June 21, 2022 letter from the GLDS Support Services Group in Atlanta, Georgia which denied the existence of the records which were requested in that initial correspondence.

In accordance with Notice 393, we have enclosed an original and one copy of an Appeal in response to that determination.

If you have any questions, please call me. Otherwise please acknowledge receipt of this by placing a file stamp on the extra copy of this letter and the Appeal, and returning them to me in the enclosed self-addressed, stamped envelope.

Very truly yours,

GEORGE W. CONNELLY

By:

RECEIVED

09 21 2022

FRESNO, CA

GWC:ome
Enclosures
cc: Mr. Li-Chien Tsai (w/enclosures)

Tsai - FOIA 2001



COPY

FOIA APPEAL

September 15, 2022

**VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

Independent Office of Appeals
Attention: FOIA Appeals
M/Stop 55202
3211 S. North Pointe Drive
Fresno, CA 93725

Re: Li Chien Tsai
P.O. Box 4668
New York, New York 10163
SSN: [REDACTED]
Income Tax, Penalty and Interest for the Tax Year 2001

Dear Sir or Madam:

In accordance with the letter dated June 21, 2022, and Notice 393, we are writing to appeal the determination received. In accordance with Notice 393, the following information is submitted:

A. The information requested involves information within the possession of the Internal Revenue Service concerning the payments received from various third parties who were responsible for creating or promoting various tax shelters and who were themselves the subject of actions by the United States Government – the Internal Revenue Service or Department of Justice. These entities were clearly identified in the original request for all records.

B. The date of the request is August 11, 2021. Attached is a copy of the Request.

C. The office on the response letter was the Privacy, Governmental Liaison Disclosure

Office, GLDS Support Services, and the contact person was Jeannette Fernandez.

RECEIVED

09 21 2022

FRESNO, CA

Independent Office of Appeals
Attention: FOIA Appeals
September 15, 2022
Page 2

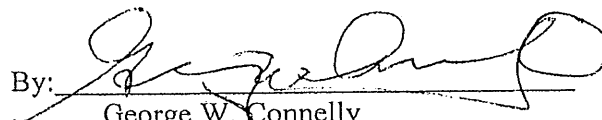
D. A copy of the letter denying access to the records is attached and is dated June 21, 2022.

E. The reason for the appeal is the sincere belief that the records in question not only exist, but are in the possession of the Internal Revenue Service today. In this regard, the Taxpayer and his representative have provided a roadmap for purposes of how to find them, which was ignored by the Disclosure Specialists. During a conversation with a Specialist, in which she informed the representative (who is submitting this Appeal) that no documents would be provided, she did not say there are no documents which responded to the request, or that an exemption applied. Rather, she specifically stated that inquiries within the Internal Revenue Service had revealed that there were documents responsive to the request, but that others in the Internal Revenue Service, perhaps in the Office of Chief Counsel, had directed her that they were not to be provided to Mr. Tsai.

Accordingly, this Appeal has been filed, and the Taxpayer's representative hopes that it will be handled properly and honestly by the FOIA Appeals part of the Independent Office of Appeals.

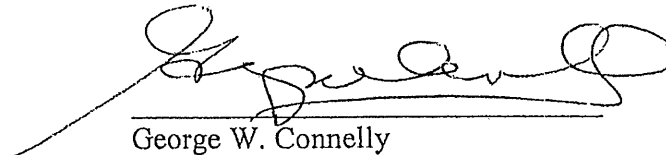
Sincerely yours,

LI-CHIEN TSAI

By: 
George W. Connelly
Attorney-in-Fact under Power of Attorney

Independent Office of Appeals
Attention: FOIA Appeals
September 15, 2022
Page 3

On this 5th day of September 2022, as representative for the above-named Taxpayer, I have prepared and read the foregoing Protest. I am familiar with the statements contained therein, that it is based upon information made available to me by the Taxpayer and that the facts therein are true and correct to the best of my knowledge, information, and belief.



George W. Connelly

Form **2848**
 (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

OMB No. 1545-0160

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date _____

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

| | |
|--|---|
| Taxpayer name and address Li Chien Tsai PO Box 4668 ECM #7526 New York, NY 10163-4668 | Taxpayer identification number(s) [REDACTED] |
| Daytime telephone number | Plan number (if applicable) |

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

| | |
|---|---|
| Name and address George W. Connelly Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 | CAF No. 7805-28023R PTIN P01497856 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Check If to be sent copies of notices and communications <input checked="" type="checkbox"/> | |
| Name and address Renesha N. Fountain Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 | CAF No. 0302-70406R PTIN P01432629 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Check If to be sent copies of notices and communications <input checked="" type="checkbox"/> | |
| Name and address Alissa S.L. Gipson Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 (Note: IRS sends notices and communications to only two representatives.) | CAF No. 0312-63661R PTIN P02048763 Telephone No. (713) 658-1818 Fax No. (713) 658-2553 Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address _____ (Note: IRS sends notices and communications to only two representatives.) | CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check If new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|--|--|---|
| Income Tax | Form 1040 | 2001, 2002, 2003, 2004 |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4, Specific Use Not Recorded on CAF in the instructions.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see Instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

 Signature 3/12/2020 Date Title (if applicable)

 LI Chien Tsai Print name of taxpayer from line 1 if other than individual
 Print name

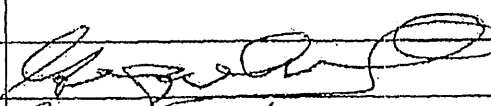
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See Instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

| Designation— insert above letter (a–r). | Licensing jurisdiction (State) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable) | Signature | Date |
|---|--|---|--|-----------|
| a | TX | 04683980 |  | 3/12/2020 |
| a | TX | 24045885 | Renesha Fountain | 3/12/2020 |
| a | TX | 24101806 | Kevin Olin | 04.02.20 |
| | | | | |

Form **2848**
 (Rev. February 2020)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date _____

Part I Power of Attorney
 Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

| | | | |
|---|--|---|-----------------------------|
| Taxpayer name and address Debbie C. Isal P.O. Bx 4868, ECM #7526 New York, New York 10163-4668 | | Taxpayer identification number(s) [REDACTED] | |
| | | Daytime telephone number | Plan number (if applicable) |

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

| | |
|---|---|
| Name and address George W. Connelly Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 | CAF No. <u>7805-28023R</u> PTIN <u>P01497856</u> Telephone No. <u>(713) 658-1818</u> Fax No. <u>(713) 658-2553</u> |
| Check if to be sent copies of notices and communications <input checked="" type="checkbox"/> | Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

| | |
|--|---|
| Name and address Renesha N. Fountain Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 | CAF No. <u>0302-70406R</u> PTIN <u>P01432629</u> Telephone No. <u>(713) 658-1818</u> Fax No. <u>(713) 658-2553</u> |
| Check if to be sent copies of notices and communications <input checked="" type="checkbox"/> | Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

| | |
|---|---|
| Name and address Alissa S.L. Gipson Chamberlain, Hrdlicka, White, Williams & Aughtry 1200 Smith Street, Suite 1400 Houston, Texas 77002 | CAF No. <u>0312-63661R</u> PTIN <u>P02048763</u> Telephone No. <u>(713) 658-1818</u> Fax No. <u>(713) 658-2553</u> |
| (Note: IRS sends notices and communications to only two representatives.) | Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

| | |
|---|--|
| Name and address | CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ |
| (Note: IRS sends notices and communications to only two representatives.) | Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

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| Description of Matter (Income, Employment, Payroll, Expose, Estate, Gift, Whistleblower, Practitioner Discipline, PIR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|--|--|---|
| Income Tax | Form 1040 | 2001, 2002, 2003, 2004 |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4, Specific Use Not Recorded on CAF in the instructions.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):
 Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;
 Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



1/8/2022
Date

Title (if applicable)

Debbie C. Tsai
Print name

Print name of taxpayer from line 1 if other than individual

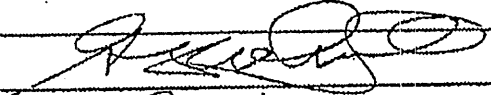
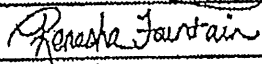
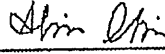
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

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Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.

| Designation— Insert above letter (a-r). | Licensing Jurisdiction (State) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable) | Signature | Date |
|---|--|---|--|---------|
| a | TX | 04683980 |  | 1/10/22 |
| a | TX | 24045885 |  | 1/10/22 |
| a | TX | 24101806 |  | 1/10/22 |
| | | | | |



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

George W. Connelly
Chamberlain, Hrdlicka, White, Williams &
Aughtry P.C.
1200 Smith Street, Suite 1400
Houston, TX 77002

Date:
June 21, 2022
Employee name:
Jeannette Fernandez
Employee ID number:
1000331181
Telephone number:
904-661-3432
Fax number:
855-203-7004
Case number:
2021-22646
Re: Li Chien Tsai

Dear George W. Connelly:

This is a final response to your Freedom of Information Act (FOIA) request, dated August 23, 2021, we received on August 23, 2021.

You asked for information relative to payments received by the Internal Revenue Service for Mr. Tsai from third parties for tax year 2001.

A search was conducted, and no records were located in response to your request.

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

Tsai

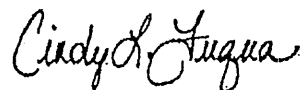
FOIA

202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance in resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,



Cindy L. Fuqua
Disclosure Manager
Disclosure Office 07

Enclosure:
Notice 393



Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

Independent Office of Appeals
Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, California 93725

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

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- (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
- (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
- (b)(9) • geological and geophysical information and data, including maps, concerning wells.
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