

# **EXHIBIT C**

to

**Complaint**

*August 6, 2014 Letter from the IRS*



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

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

August 6, 2014

Richard Bear and Stephanie Bear  
Ultra Property Services LLC  
1490 East County Road 200 North  
Danville, IN 46122

Dear Richard Bear and Stephanie Bear:

I am responding to your Freedom of Information Act (FOIA) request dated July 7, 2014 that we received on July 11, 2014.

You asked for administrative files pertaining yourselves and to Ultra Property Services LLC. Per our telephone discussion on July 29, 2014, it was determined that we would provide copies of all files that were located. Of the 353 pages located in response to your request, I am enclosing 353 pages. I am withholding 13 pages in part for the following reasons:

I am withholding 2 pages in part under FOIA exemption (b)(3). This exemption requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Title 26 United States Code section 6103(a).

I am withholding 11 pages in part under FOIA exemption (b)(6). This portion of FOIA exempts from disclosure files that if released would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

In regard to the portion of your request for an account transcript pertaining to Ultra Property Services LLC, we have a routine agency procedure that should be used to obtain them. For your convenience, I am enclosing Form 4506-T, Request for Transcript of Tax Return. Instructions and mailing information are on the back of the form.

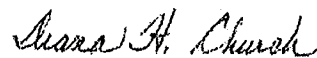
You also asked that the IRS produce an Authentication Certificate or other such notarized form attesting that the documents being provided are copies of official documents from the IRS's files. I have interpreted this portion of your request as seeking a certified copy of the enclosed information. The FOIA does not require that we certify documents in response to a FOIA request. Internal Revenue Code section 6103(p)(2) sets forth the requirement for certification of IRS records. That section only requires certification of tax returns. If you wish to obtain a certified copy of your tax return, please complete and submit the enclosed Form 4506, Request for Copy of Tax Return. Instructions and mailing information are on the back of the form.

We are providing your documents in an electronic format. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately. If you determine you need a printed copy of the documents, please call Senior Disclosure Specialist D. J. Mauersberg at the phone number shown below. You will be charged \$.20 per page after an allowance of 100 pages at no charge for printed documents. There is no fee for the enclosed CD.

The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

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 F14195-0070.

Sincerely,



Diana H Church  
Disclosure Manager  
Disclosure Office 8

Enclosures  
Form 4506-T  
Form 4506  
CD of Responsive Records  
Notice 393

**Form 4506-T**  
 (Rev. September 2013)  
 Department of the Treasury  
 Internal Revenue Service

**Request for Transcript of Tax Return**

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Return or Account Transcript" or call 1-800-908-9946. If you need a copy of your return, use Form 4506, Request for Copy of Tax Return. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution.** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

- 6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶
- a **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . .
  - b **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days . . . . .
  - c **Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days . . . . .
- 7 **Verification of Nonfiling**, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . . .
- 8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days . . . . .

**Caution.** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

- 9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.
- Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . .

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

Phone number of taxpayer on line 1a or 2a

<b>Sign Here</b>	Signature (see instructions)	Date
	Title (if line 1a above is a corporation, partnership, estate, or trust)	
	Spouse's signature	Date

Form **4506**

**Request for Copy of Tax Return**

OMB No. 1545-0429

(Rev. September 2013)

Department of the Treasury  
Internal Revenue Service

► Request may be rejected if the form is incomplete or illegible.

Tip. You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Order a Return or Account Transcript" or call 1-800-908-9946.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution.** If the tax return is being mailed to a third party, ensure that you have filled in lines 6 and 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax return to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your return information, you can specify this limitation in your written agreement with the third party.

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ► \_\_\_\_\_

Note. If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

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8 Fee. There is a \$50 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return . . . . .	\$ 50.00
b Number of returns requested on line 7 . . . . .	_____
c Total cost. Multiply line 8a by line 8b . . . . .	\$ _____

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. Note. For tax returns being sent to a third party, this form must be received within 120 days of the signature date.

	Phone number of taxpayer on line 1a or 2a						
<table style="width:100%; border: none;"> <tr> <td style="width:50%; border-bottom: 1px solid black;">Signature (see instructions)</td> <td style="width:50%; border-bottom: 1px solid black;">Date</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Title (if line 1a above is a corporation, partnership, estate, or trust)</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Spouse's signature</td> <td style="border-bottom: 1px solid black;">Date</td> </tr> </table>	Signature (see instructions)	Date	Title (if line 1a above is a corporation, partnership, estate, or trust)		Spouse's signature	Date	
Signature (see instructions)	Date						
Title (if line 1a above is a corporation, partnership, estate, or trust)							
Spouse's signature	Date						

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

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**Appeal Rights**

You may file an appeal with the Internal Revenue Service (IRS) within 35 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: **IRS Appeals**  
Attention: FOIA Appeals  
M/Stop 55202  
5045 E. Butler Ave.  
Fresno, California 93727-5136

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**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.

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**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.

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- (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,
    - (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.

# **EXHIBIT D**

to

**Complaint**

*April 28, 2015 Letter from A. Amparano,  
Disclosure Specialist, IRS*





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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

April 28, 2015

Todd Kasier, Esq.  
Ogletree Deakins  
111 Monument Circle, Suite 4600  
Indianapolis, IN 46204

Dear Mr. Kasier:

I am responding to your subpoena for Richard and Stephanie Bear v. Michael P. Shanahan and MPS Ultra, received in our office on April 20, 2015. The subpoena requires the testimony of Internal Revenue Service (IRS) Revenue Officer Michael R. Ripley, pertaining to a civil action court proceeding on May 4, 2015 at 10 am.

Since this is a civil case and the Internal Revenue Service is not a party to the litigation, we are not required to provide the requested testimony under the subpoena.

Two grounds support the conclusion that the IRS does not have to comply with a state court subpoena. They are the doctrine of sovereign immunity and the second is the Supremacy Clause of the United States Constitution.

The doctrine of sovereign immunity prevents a state court from exercising jurisdiction over United States Government agency actions. The Federal Government's sovereign immunity extends to cases where the Government has not consented to be subject to an action, to legal proceedings where the Government is named, or to cases where the effect of the state court judgment would be to restrain the Federal Government from acting or forcing it to act.

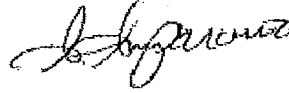
The Supremacy Clause of the United States Constitution is a separate basis for opposing subpoenas issued by state courts. Federal law is the only means through which access to Federal documents/testimony may be sought and granted.

Tax records may be released only with proper authorization. Please see Internal Revenue Code section 6103. After we receive a valid consent from the taxpayer, you may be able to receive tax information through routine agency procedures, using Form 4506 or Form 8821. The forms and instructions are available for download at [irs.gov](http://irs.gov). The IRS must receive the consent within 120 days of the signature date.

Please note, we are returning your check numbered 15009308, in the amount of \$5.00.

If you have any questions please call Disclosure Specialist A. Amparano ID # 0220447, at 512-460-4433 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number S15111-0030.

Sincerely,

A handwritten signature in cursive script, appearing to read "A. Amparano".

A. Amparano  
Disclosure Specialist  
Disclosure Office 9

Enclosure  
Check # 15009308