

Exhibit O



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

GLDS Support Services

Stop 93A
PO Box 621506
Atlanta, GA 30362

David S. Panzer
2000 Pennsylvania Avenue NW
Washington, DC 20006

Date:

July 31, 2023

Employee name:

Kimberly Hill

Employee ID number:

1001339342

Telephone number:

406-200-6070

Fax number:

855-205-9335

Case number:

2023-11421

Dear David S. Panzer:

This is a final response to your Freedom of Information Act (FOIA) request dated March 28, 2023, received in our office on June 21, 2023, and re-scoped with entry on the IRS FOIA Public Access Link on July 24, 2023.

You originally asked for:

1. Agreement and Negotiation Documents: I request all documents and communications by, between, or among IRS personnel and/or Treasury personnel with CFA representatives regarding any agreement(s) (to include any competitive or sole source contracts), memorandum of understanding, Other "transaction Authority award(s), grant agreement(s), or other form of agreement that in any manner authorized CFA to have its software programs or code publicly available on VITA's IRS.gov website, including that portion of the CTC that allowed taxpayers who had not filed tax returns to obtain the CTC, and/or to complete a CFA-sponsored tax return.
2. Government Funds Paid to CFA Related to any Agreement(s) Listed in Request 1: For any agreement(s) responsive to Request I, I request all documents and/or communications regarding government payment of funds, including, but not limited to, funds paid or due to be paid as a VITA grantee or in any other manner by IRS. If no documents indicate CFA has received funds for the software products or services, it provided to the federal government - in effect making CFA a "volunteer" delivering those products or services - please provide all documents or communications that analyze or assess how this provision of software or services complies with requirements of Title 31 of the United States Code.
3. All documents or communications relating to meetings, including remote by video or telephone, and in- person meetings of CFA personnel and IRS or Treasury personnel in Requests 1 or 2.
4. All documents and communications by, between, or among IRS personnel that include the following search terms: "Code for America", "CFA", or derivatives thereof.
5. White House and Treasury Communications Are Included in Requests 1, 2, 3, and 4 above:

All documents or communications by, between, or among IRS personnel, White House personnel, and/or Treasury personnel, to include any responses from IRS personnel relating to Requests 1, 2, 3, and 4. Responsive documents are likely to be found with the IRS offices listed above these requests.

6. Rejected Returns By CFA: All documents or communications by, between, or among the IRS and/or CFA that address: (a) the total number of tax returns submitted by CFA in calendar year 2021 through 2022; and (b) the number and/or percentage of such tax returns rejected by the IRS that were submitted by CFA, including those that were rejected because they were fraudulently filed, suspected of being fraudulently filed, or were filed after a return had already been submitted. I am not seeking documents that disclose individual tax return information, only document(s) that contains summaries of anonymized return data and reasons for such rejection.
7. CFA Compliance IRS Publication 1345 Requirements: All documents or communications by, between, or among the IRS and/or CFA regarding CFA's (a) compliance with the requirements contained in IRS Publication 1345, and (b) Participants Acceptance Testing System ("PATs") testing of CFA software. I do not seek Individual tax return data, only documents with anonymized summaries of aggregated return data.

On May 18, 2023, we provided you an interim response and informed you the remainder of your request was overly broad in nature and could not be processed because it does not meet the requirements of the FOIA or the applicable agency regulations.

Of the 10 pages provided in the interim response, we released 9 pages without exemptions and withheld 1 page in part. Redacted portions of that page were marked by the applicable FOIA exemptions which are described below:

FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy. We base the determination to withhold on balancing interests between the protection of an individual's right to privacy and the public's right to access government information.

While reviewing the responsive records provided in the interim response and applying FOIA exemptions to withheld records, we considered that there is either a foreseeable harm in releasing withheld information, or the information is prohibited from being released by law.

On July 24, 2023, you provided the re-scope of your request to ask for:

Relevant to:

IRS Employee Bridget Roberts (Acting Transformation and Strategy Officer)

IRS Taxpayer Experience Office

Transformation and Strategy Office

VITA Stakeholder Partnerships, Education and Communication (SPEC) Office

Wage and Investment Division to include Kenneth Corbin and his senior staff

1. Agreement and Negotiation Documents: I request documents and communications by,

between, or among IRS offices and personnel and/or Treasury personnel with CFA representatives regarding any agreement(s) (to include any competitive or sole source contracts), memorandum of understanding, Other Transaction Authority award(s), grant agreement(s), or other form of agreement that in any manner authorized CFA to have its software programs or code publicly available on VITA's IRS.gov website, including that portion of the advance CTC that allowed taxpayers who had not filed tax returns to obtain the CTC, and/or to complete a CFA-sponsored tax return.

2. Government Funds Paid to CFA Related to any Agreement(s) Listed in Request 1: For any agreement(s) responsive to Request 1, I request all documents and/or communications regarding government payment of funds, including, but not limited to, funds paid or due to be paid as a VITA grantee. If no documents indicate CFA has received funds for the software products or services it provided to the federal government – in effect making CFA a “volunteer” delivering those products or services – please provide all documents or communications that analyze or assess how this provision of software or services complies with requirements of Title 31 of the United States Code.
3. All documents or communications relating to meetings, including remote by video or telephone, and in- person meetings of CFA personnel and IRS or Treasury personnel in requests 1 or 2.
4. All documents and communications by, between, or among IRS personnel that include the following search terms: “Code for America”, “CFA”, or derivatives thereof.
5. White House and Treasury Communications Are Included in Requests 1, 2, 3, and 4 above: All documents or communications by, between, or among IRS personnel, White House personnel, and/or Treasury personnel, to include any responses from IRS personnel relating to Requests 1, 2, 3, and 4. Responsive documents are likely to be found with the IRS offices listed above these requests.
6. Rejected Returns By CFA: All documents or communications by, between, or among the IRS and/or CFA that address: (a) the total number of tax returns submitted by CFA in calendar year 2021 through 2022; and (b) the number and/or percentage of such tax returns rejected by the IRS that were submitted by CFA, including those that were rejected because they were fraudulently filed, suspected of being fraudulently filed, or were filed after a return had already been submitted. I am not seeking documents that disclose individual tax return information, only document(s) that contains summaries of anonymized return data and reasons for such rejection.
7. CFA Compliance with IRS Publication 1345 Requirements: All documents or communications by, between, or among the IRS and/or CFA regarding CFA's (a) compliance with the requirements contained in IRS Publication 1345, and (b) Participants Acceptance Testing System (“PATs”) testing of CFA software. I do not seek Individual tax return data, only documents with anonymized summaries of aggregated return data.
Director, Office of Governmental Liaison and Disclosure

8. In addition to the search terms above, I request that you also search for the terms: “Gabriel Zucker”, “Kelly McBride”, “Laurel Blatchford”, “Wally Adeyemo”, and “Anu Murthy”.

Your re-scoped request as provided remains overly broad in nature and cannot be processed because it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requesters (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. *Dale v. IRS*, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) (holding that a request seeking "any and all documents...that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense"). Additionally, FOIA does not require agencies to conduct legal research. See *Lamb v. IRS*, 871 F. Supp 301, 304 (E.D. Mich. 1994) (finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories).

In addition, your request would be denied if the scope of your request extends to records, to the extent that any exist, that consist of or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. FOIA subsection (b)(3) permits the withholding of records that are specifically exempted from disclosure pursuant to a statute other than the FOIA. Section 6103 of Title 26, which consists of detailed provisions that concern the disclosure of returns and return information, has been held to be a statute meeting the criteria of FOIA subsection (b)(3). Specifically, 26 U.S.C § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. As your request asks for third party return information and you have failed to demonstrate that any of the exceptions to the confidentiality provisions of section 6103 allow for disclosures to you, exemption (b)(3) is being asserted in conjunction with 26 U.S.C. section 6103(a) to withhold from you the return information, to the extent such records exist, of a third party.

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

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 resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,



Deanna Fitti-Hafer
Disclosure Manager
Disclosure Office 13

Enclosures:
Interim Response Letter
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,

- (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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