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Exhibit "A"

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Freedom of Information Act

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS
AND AGENCIES

SUBJECT: Freedom of Information Act

A democracy requires accountability, and accountability requires transparency. As Justice Louis Brandeis wrote, "sunlight is said to be the best of disinfectants." In our democracy, the Freedom of Information Act (FOIA), which encourages accountability through transparency, is the most prominent expression of a profound national commitment to ensuring an open Government. At the heart of that commitment is the idea that accountability is in the interest of the Government and the citizenry alike.

The Freedom of Information Act should be administered with a clear presumption: In the face of doubt, openness prevails. The Government should not keep information confidential merely because public officials might be embarrassed by disclosure, because errors and failures might be revealed, or because of speculative or abstract fears. Nondisclosure should never be based on an effort to protect the personal interests of Government officials at the expense of those they are supposed to serve. In responding to requests under the FOIA, executive branch agencies (agencies) should act promptly and in a spirit of cooperation, recognizing that such agencies are servants of the public.

All agencies should adopt a presumption in favor of disclosure, in order to renew their commitment to the principles embodied in FOIA, and to usher in a new era of open Government. The presumption of disclosure should be applied to all decisions involving FOIA.

The presumption of disclosure also means that agencies should take affirmative steps to make information public. They should not wait for specific requests from the public. All agencies should use modern technology to inform citizens about what is known and done by their Government. Disclosure should be timely.

I direct the Attorney General to issue new guidelines governing the FOIA to the heads of executive departments and agencies, reaffirming the commitment to accountability and transparency, and to publish such guidelines in the *Federal Register*. In doing so, the Attorney General should review FOIA reports produced by the agencies under Executive Order 13392 of December 14, 2005. I also direct the Director of the Office of Management and Budget to update guidance to the agencies to increase and improve information dissemination to the public, including through the use of new technologies, and to publish such guidance in the *Federal Register*.

This memorandum does not create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

The Director of the Office of Management and Budget is hereby authorized and directed to publish this memorandum in the *Federal Register*.

BARACK OBAMA

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Exhibit "B"

Internal Revenue Service
Appeals Office M/S 55203
Fresno, CA 93888-0700

Department of the Treasury

Date:

FEB 13 2015

FEB 20 2015

DAVID JOJOLA
3101 NORTH CENTRAL AVE
STE 1600
PHOENIX AZ 85102

Person to Contact:

L. Barclay
Employee ID Number: 0157525
Tel: 559-500-7075
Fax: 855-252-2978

Refer Reply to:

AP:CO:FRC:LMB

In Re:

Freedom of Information Act

Case Number:

F15345-0027

Dear Mr. Jojola:

This letter is in response to your January 23, 2015 appeal of the IRS Disclosure Office's January 8, 2015 response to your December 4, 2014 request on behalf of Retained Risk Managers LLC for information under the Freedom of Information Act (FOIA).

You requested copies of any and all income tax and information returns and elections, all documents contained within both the administrative and non-administrative examination files, all requests for National Office guidance or review of determinations, any and all documents contained within the appeals case file, any documents containing the basis for the positions the IRS has taken, and all IRS communication pertaining to an IRC 6700/6701 investigation of your client for tax years 2011 and 2012.

The Disclosure Specialist responded that she found no documents specifically responsive to your request.

The Appeals Office can only address whether the search was reasonable in regard to the adequacy of a search. An agency must prove that "each document that falls within the class requested either has been produced, is unidentifiable, or is wholly exempt from the Act's inspection requirements." See Sosa v. FBI, No. 93-1126, slip op. at 1 (D.D.C. Nov. 4, 1993).

Upon a de novo review of the response of the Disclosure Specialist and the Disclosure database, we find that the Disclosure Specialist's response was appropriate. We are satisfied that a reasonable search for records was performed and that no records were located which are responsive to your request with the information provided in your December 4, 2014 request.

Additionally, we believe the Disclosure Specialist has met the burden in regard to the adequacy of the search. The Disclosure Specialist is obligated to research the appropriate databases for the documents requested. This was done.

You provided additional information to the Appeals Office. You can send another request to the Disclosure Office with the additional information.

As part of the 2007 FOIA amendments, the Office of Government Information Services (OGIS) was created to offer mediation services to resolve disputes between FOIA requesters and the Office of Disclosure as a non-exclusive alternative to litigation. The Office of Appeals is not a part of this mediation process. Using OGIS services does not affect your right to pursue litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS does not have the authority to handle requests made under the Privacy Act of 1974. If you disagree with the Appeals determination and wish to pursue mediation, you may contact OGIS in any of the following ways:

Office of Government Information Services
National Archives and Records Administration
Room 2510
8601 Adelphi Road
College Park, MD 20740-6001
E-mail: ogis@nara.gov
Telephone: 301-837-1996
Facsimile: 301-837-0348
Toll-free: 1-877-684-644

The FOIA requires us to advise you of the judicial remedies granted in the Act. You may file a complaint in the United States District Court for the district in which you reside, or have your principal place of business, or in which the agency records are located, or in the District of Columbia.

Sincerely,

A handwritten signature in blue ink, appearing to read 'N. Laub', with a long horizontal flourish extending to the right.

N. Laub
Appeals Team Manager