

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

ABDELRAHMAN AYYAD &)
 SARA BARAKAT)
 8660 Hill Spring Drive)
 La Plata, MD 20646)
)
 Plaintiffs,)
)
 v.)
)
 INTERNAL REVENUE SERVICE)
 1111 Constitution Avenue, NW)
 Washington, D.C. 20224)
)
 Defendant.)
 _____)

Civil Action No. 1:16-cv-3032

COMPLAINT EXHIBITS

EXHIBIT	DESCRIPTION	DATE
A	Letter from Gerald W. Kelly, Jr., Kelly Dorsey, P.C. to Disclosure Manager, IRS FOIA request regarding Abdelrahman Ayyad.	March 9, 2016
B	Letter from P. Sharisse Tompkins, Disclosure Manager, Internal Revenue Service, to Gerald Kelly, Jr., regarding a compact disk in response to FOIA request.	April 18, 2016
C	Letter from Vadim Ronzhes, Kelly Dorsey, P.C., to Jennifer J. Perez, Disclosure Specialist, Internal Revenue Service, regarding Abdelrahman Ayyad, Case No. F16070-0103.	May 24, 2016
D	Letter from Vadim Ronzhes, Kelly Dorsey, P.C., to IRS Appeals, appealing the IRS determination to withhold records regarding the FOIA request of Abdelrahman Ayyad and Sara Barakat.	June 14, 2016
E	Letter from Theresa Carrillo, Appeals Officer, Internal Revenue Service, to Vadim Ronzhes, Kelly Dorsey, P.C., confirming receipt of the appeal of Abdelrahman Ayyad and Sara Barakat.	June 20, 2016
F	Letter from P. Perez, Appeals Team Manager, Internal Revenue Service, to Vadim Ronzhes, Kelly Dorsey, P.C. in response to the appeal of Abdelrahman Ayyad and Sara Barakat.	June 22, 2016
G	Letter from Gerald W. Kelly, Jr., Kelly Dorsey, P.C. to Disclosure Manager, IRS FOIA request regarding Sara Barakat.	March 9, 2016

EXHIBIT "A"

KELLY | DORSEY, P.C.

Attorneys at Law

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*
Vadim Ronzhes
Jordan Curet

Beth A. Leake, E.A.

10320 Little Patuxent Pkwy, Suite 608
Columbia, Maryland 21044
Tel: (410) 740-8750 . Fax: (443) 542-0069

www.kellydorseylaw.com

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Abdelrahman Ayyad SSN: [REDACTED] 0156	FAX NO:	877-891-6035

MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Abdelrahman Ayyad.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,



Gerald W. Kelly

KELLY | DORSEY, P.C.

Attorneys at Law

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*
Vadim Ronzhes
Jordan Curet

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February 26, 2016

VIA FACSIMILE (877-891-6035)

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Re: Abdelrahman Ayyad, SSN: [REDACTED] 0156

Dear Disclosure Manager:

This request is being made pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702).

The above-referenced taxpayer is currently under examination by Revenue Agent Kenneth Feldman ("Mr. Feldman") of the Baltimore, Maryland IRS post of duty. I request a copy of the full administrative file developed by Mr. Feldman in relation to this on-going examination during the period from which Mr. Feldman was assigned to the case (in or about early 2013) through the date this request is filed. I am requesting all records associated with this examination. Moreover, I am also requesting any additional documents regarding the examination, assessment, and appeals with respect to the abovementioned taxpayer's income tax returns during the period Mr. Feldman was assigned to this case. Any written correspondence, electronic or otherwise, among Mr. Feldman, Bisamber Misir, Quinton J. Ferguson, Larry Timms, and any other IRS employee relating to the examination is requested as well.

Any records relating to any civil and/or criminal fraud investigations or assessments, including any correspondence from or to a fraud technical advisor or any Internal Revenue Service employee engaged in a similar role as a fraud technical advisor, or any other Internal Revenue Service employees or agents engaged in the investigation and/or assessment of fraud, are also requested. This request includes copies of any Form 11661, Fraud Development Status, Form 2797, Referral Report of Potential Criminal Fraud Cases, and/or other forms that might have been prepared and/or filed in furtherance of a civil and/or criminal fraud investigation or assessment, as well as any records relating to the preparation and filing of those forms.

Any records relating any accuracy-related penalty determinations or assessments are requested.

Disclosure Manager
February 26, 2016
Page 2

The entire case history regarding all examinations for tax periods 2006 through 2013 is requested to the extent it has not been included in the aforementioned requested items. The administrative appeals file for tax years 2006 through 2009 is not being requested at this time.

A statutory notice of deficiency dated November 30, 2012 was issued by the Internal Revenue Service Richmond Office (Small Business / Self-Employed) for tax period 2009. Any records relating to the preparation and filing of that notice are requested.

Please also provide identification of the official(s) having control of any records being requested.

I am a Power of Attorney holder (copy of Form 2848 Power of Attorney is attached) and an "other requester" under paragraph f(3) of Treasury Regulation § 601.702. Please send the records to my attention at the address located on the Power of Attorney. I do not wish to inspect the documents first.

As proof of identity, my sworn statement is below.

I am willing to pay fees for this request up to a maximum of \$1,000.00. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request. Should you have any questions or comments please feel free to contact me at 410-740-8750.

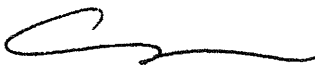
Sincerely,


Gerald W. Kelly, Esq.

Enclosures as stated

Requester's Sworn Identity Statement

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Executed on February 26, 2016. I am Gerald W. Kelly, and I am requesting the information and records contained in this FOIA request.


Gerald W. Kelly, Esq.

Form **2848**
 (Rev. Dec. 2015)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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		Taxpayer identification number(s)	
Abdelrahman Ayyad 8660 Hill Spring Drive La Plata, MD 20646		0156	
Daytime telephone number		Plan number (if applicable)	
410-740-8750			

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	CAF No. 2605-90320R
Gerald W. Kelly, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
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	CAF No. 0309-10027R
Daniel S. Heller, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
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	CAF No. 0309-28666R
Vadim D. Ronzhes, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
(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:

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. 5000A Shared Responsibility Payment, 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)
Freedom of Information Act (FOIA)		2000 - 2016 (All Periods)

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 the instructions for Line 4. Specific Use Not Recorded on CAF

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):

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, 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 Date Title (if applicable)

Abdelrahman Ayyad _____
Print Name Print name of taxpayer from line 1 if other than individual

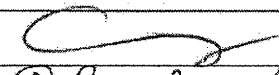
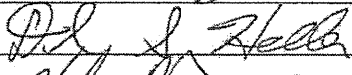
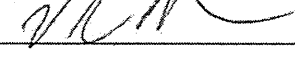
Part II Declaration of Representative

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—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service 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 Internal Revenue Service 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 Student Attorney or CPA—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	MD	9612180104		2-26-16
a	MD	1412170003		2-26-16
a	MD	1112150063		2/26/16

* * * Communication Result Report (Mar. 9. 2016 6:19PM) * * *

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2)

Date/Time: Mar. 9. 2016 6:17PM

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Reason for error

- E. 1) Hang up or line fail
- E. 2) Busy
- E. 3) No answer
- E. 4) No facsimile connection
- E. 5) Exceeded max. E-mail size

KELLY | DORSEY, PC
Attorneys at Law

Gerald W. Kelly, Jr.
Gaughey A. Dorsey
Daniel S. Heller*
Vardun Romanuk
Jordan Curren
Wyn A. Leake, E.A.

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FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Abdelrahman Ayyad SSN: [REDACTED] 0156	FAX NO:	877-891-6035


MESSAGE

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Abdelrahman Ayyad.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,



Gerald W. Kelly

EXHIBIT "B"



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 18, 2016

Gerald Kelly, Jr
10320 Little Patuxent Pkwy, Suite 608
Columbia, MD 21044

Dear Mr. Kelly:

I am responding to your Freedom of Information Act (FOIA) request dated February 26, 2016 that we received on March 10, 2016.

You asked for Audit files, pertaining to Abdelrahman Ayyad, for tax years 2006 through 2012. Of the 2885 pages located in response to your request, I am enclosing 2765 pages. I am withholding 21 pages in part and 120 pages in full for the following reasons:

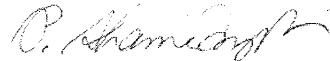
- I deleted the Discriminant Information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection, and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code section 6103 (b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).
- The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).
- FOIA exemption (b)(7)(A) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records could interfere with enforcement proceedings.
- FOIA exemption (b)(7)(C) exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- FOIA exemption (b)(7)(E) exempts from disclosure records or information compiled for law enforcement purposes to the extent their production would reveal.

The redacted portions 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.

I am providing your records in electronic format. The enclosed CD contains your records and is encrypted. The password to open the files is being mailed separately.

If you have any questions please call Disclosure Specialist Jennifer J Perez ID # 1000245686, at 512-460-4434 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16070-0103.

Sincerely,



P. Sharisse Tompkins
Disclosure Manager
Disclosure Office 9

Enclosure
Responsive Records
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 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

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.

EXHIBIT "C"

KELLY | DORSEY, P.C.
Attorneys at Law

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*
Vadim D. Ronzhes
Syed Shaun A. Bokhari
Cheri P. Wendt-Taczak

Beth A. Leake, E.A.

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† Also member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Jennifer J. Perez, Disclosure Specialist	FROM:	Vadim D. Ronzhes
DATE:	May 24, 2016	PAGES:	3 (incl. cover page)
SUBJECT:	Abdelrahman Ayyad <i>Case No.: F16070-0103</i>	FAX NO.:	855-205-9332

MESSAGE:

See attached.

KELLY | DORSEY, P.C.
Attorneys at Law

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*†
Vadim D. Ronzhes
Syed Shaun A. Bokhari
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† Also member of New Jersey Bar

May 24, 2016

VIA FACSIMILE (855-205-9332)

Ms. Jennifer J. Perez, Disclosure Specialist
Internal Revenue Service
Department of the Treasury
Centralized Processing Unit – Stop 93A
P.O. Box 621506
Atlanta, GA 30362

Re: Abdelrahman Ayyad; Case No.: F16070-0103

Dear Ms. Perez:

On Tuesday, May 17, 2016, we spoke on the telephone regarding the above-referenced Freedom of Information Act (“FOIA”) request. This correspondence is intended to memorialize the contents of our conversation. If any of my recollections are not accurate, please contact me to discuss.

On February 26, 2016, a FOIA request was faxed to the Disclosure Manager requesting a copy of the full administrative file, correspondence, records relating to any civil and/or fraud investigations or assessments, entire case history, and other documents. The request explicitly stated that the administrative appeal file for tax years 2006 through 2009 was not being requested.

On May 16, 2016, the Taxpayer’s representative received a FOIA response totaling two thousand eight hundred eighty-five pages. After reviewing the disclosed documents, I reached out to you to discuss the disclosure. During our telephone conversation, you stated that the Revenue Agent had indicated that all of the responsive documents have been provided. I advised you that the FOIA response did not include the following documents: case history, correspondence, records relating to any civil and/or fraud investigations, and other significant portions of the administrative file. Additionally, the FOIA response included a significant amount of documents from the administrative appeal file for tax years 2006 through 2009, which were expressly not requested.

In light of the following, you informed me that you will reach out to the Revenue Agent to discuss the status of the records that have not been provided to you or disclosed to us.

Ms. Jennifer J. Perez, Disclosure Specialist

May 24, 2016

Page 2

We thank in advance for your consideration and effort. We look forward to hearing from you regarding the additional FOIA disclosures. If you have any questions or need additional information, please contact me at 410-740-8750.

Sincerely,

A handwritten signature in black ink, appearing to read 'V. Ronzhes', with a long, sweeping flourish extending to the right.

Vadim D. Ronzhes

* * * Communication Result Report (May. 24. 2016 4:14PM) * * *

1)
2)

Date/Time: May. 24. 2016 4:13PM

File No. Mode	Destination	Pg(s)	Result	Page Not Sent
4196 Memory TX	18552059332	P. 3	OK	

Reason for error

- E. 1) Hang up or line fail
- E. 3) No answer
- E. 5) Exceeded max. E-mail size

- E. 2) Busy
- E. 4) No facsimile connection

KELLY | DORSEY, P.C.
Attorneys at Law

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Gregory A. Dorsey
Daniel S. Heller**
Vadim D. Ranzhes
Syed Shaam A. Bukhari
Cheri P. Wendt-Taczak
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FACSIMILE TRANSMISSION

TO: Jennifer I. Perez, Disclosure Specialist FROM: Vadim D. Ranzhes
DATE: May 24, 2016 PAGES: 3 (incl. cover page)
SUBJECT: Abdelrahman Ayyad FAX NO.: 855-205-9332
Case No.: F16070-0103

MESSAGE:

See attached.

EXHIBIT “D”

KELLY | DORSEY, P.C.

Attorneys at Law

10320 Little Patuxent Pkwy, Suite 608

Columbia, Maryland 21044

Tel: (410) 740-8750 • Fax: (443) 542-0069

www.kellydorseylaw.com

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*
Vadim D. Ronzhes
Syed Shaun A. Bokhari
Cheri P. Wendt-Taczak

Beth A. Leake, E.A.

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

June 14, 2016

VIA FEDERAL EXPRESS

IRS Appeals

Attention: FOIA Appeals

M/Stop 55202

5045 E. Butler Ave

Fresno, CA 93727-5136

Re: *Abdelrahman Ayyad & Sara Barakat*
8660 Hill Spring Drive, La Plata, MD 20645
SSNs: [REDACTED] 0156, [REDACTED] 5612

APPEAL OF IRS DETERMINATION TO WITHHOLD RECORDS

Abdelrahman Ayyad and Sara Barakat (“Taxpayers”) respectfully appeal Internal Revenue Service’s denial of certain requested records, pursuant to the Freedom of Information Act (“FOIA”).

PROCEDURAL HISTORY

1. That on February 26, 2016, Abdelrahman Ayyad (“Mr. Ayyad”) made a request, pursuant to the FOIA, 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702), for a copy of the full administrative file pertaining to the on-going examination of Mr. Ayyad including, but not limited to, the following records: written correspondence, records relating to any civil and/or criminal fraud investigations or assessments; records relating to any accuracy-related penalty determination or assessments; entire case history; and records related to the preparation of notice of deficiency for tax year 2009. *See attached Exhibit A.*
2. That on February 26, 2016, Sara Barakat (“Ms. Barakat”) made a request, pursuant to the FOIA, 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702), for a copy of the full administrative file pertaining to the on-going examination of Ms. Barakat including, but not limited to, the following records: written correspondence, records relating to any civil and/or criminal fraud investigations or assessments; records relating

IRS Appeals
June 14, 2016
Page 2

to any accuracy-related penalty determination or assessments; entire case history; and records related to the preparation of notice of deficiency for tax year 2009. *See attached Exhibit B.*

3. That on April 12, 2016, Daniel S. Heller, Taxpayers' Representative, received a telephone call from Mr. Austin, Regional FOIA Manager, who stated that Mr. Ayyad's and Ms. Barakat's FOIA requests would be combined and assigned to Disclosure Specialist Jennifer J. Perez ("Disclosure Specialist"). The Disclosure Specialist's mailing address is Internal Revenue Service, Centralized Processing Unit – Stop 93A, P.O. Box 621506, Atlanta, GA 30362. Additionally, Mr. Austin indicated that an extension letter was mailed on April 6, 2016. Taxpayers did not receive the letter.
4. That on approximately on May 11, 2016, the Taxpayers received correspondence from the Disclosure Specialist stating that a Compact Disk ("CD") with the requested information would be forwarded to the Taxpayers and provided instructions on how to access the CD. *See attached Exhibit C.*
5. That on May 16, 2016, the Taxpayers received the requested FOIA response from the Disclosure Specialist. *See attached Exhibit D.*
6. That the administrative file contained two thousand eight hundred eighty-five (2,885) pages, of which twenty-one (21) pages were withheld in part and one hundred twenty pages (120) were withheld in full.
7. That on May 17, 2016, Vadim D. Ronzhes, Taxpayers' representative spoke to the Disclosure Specialist indicating that a significant portion of the requested documents have not been provided including, but not limited to, the following: case history, correspondence, and records relating to any civil and/or fraud investigations. During the conversation, the Disclosure Specialist stated that she reviewed and forwarded all of the information that was provided. The Disclosure Specialist then indicated that she would reach out to the Revenue Agent regarding the missing information.
8. That on May 24, 2016, Taxpayers' representative sent a letter, via fax, to the Disclosure Specialist summarizing the contents of the May 17, 2016 telephone conversation. *See attached Exhibit E.*
9. That as of June 10, 2016, Taxpayers have not received any additional documents from the Disclosure Specialist, nor has the Disclosure Specialist contacted Taxpayers' representative with an update.

IRS Appeals
June 14, 2016
Page 3

ARGUMENT

10. The Internal Revenue Service (“IRS”) has denied the Taxpayers access to the requested documents by failing to provide the information to the Disclosure Specialist as part of its FOIA response.
11. The IRS withheld requested pages by claiming exemptions provided by FOIA, 5 U.S.C. § 552(b) without providing the document titles and listing the general description of the excluded information.
12. 5 U.S.C. § 552(b)(3) provides that information may not be disclosed that is exempted from disclosure by statute provided that the statute (a) requires that the matter 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. Returns and return information may be disclosed to persons designated in writing by the taxpayer. 26 U.S.C. § 6103(c). Kelly Dorsey, P.C. represents both of the Taxpayers, Regency Furniture of Laurel, Inc., and other related entities in connection with the instant request. The production of the documents withheld by the government is explicitly permitted by I.R.C. § 6103(c). Therefore, we ask that the missing documents that were suppressed from the response, under 5 U.S.C. § 552(b)(3), be produced.
13. 5 U.S.C. § 552(b)(7)(A) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records could interfere with enforcement proceedings. The Revenue Agent has unambiguously stated that the Taxpayers are not the subject of any law enforcement investigation. The documents produced would not interfere with any current enforcement proceeding, as the records requested are from the civil administrative file.
14. 5 U.S.C. § 552(b)(7)(C) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records could reasonably be expected to constitute an unwarranted invasion of personal privacy. The Revenue Agent has unambiguously stated that the Taxpayers are not the subject of any law enforcement investigation. The documents produced would not interfere with any current enforcement proceeding, as the records requested are from the civil administrative file.
15. 5 U.S.C. § 552(b)(7)(E) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records 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. The Revenue Agent has unambiguously stated that the Taxpayers are not the subject of any law enforcement investigation. The documents produced would not interfere with any current enforcement proceeding, as the records requested are from the civil administrative file.

IRS Appeals
June 14, 2016
Page 4

CONCLUSION

For the reasons stated above, we request that all of the requested documents be produced. If the government redacts portions of the file, we request a log that describes the document and the reason the document was not produced in sufficient detail to determine if a FOIA exception has been properly invoked.

If you have any questions, please contact us at (410) 740-8750. Thank you for your assistance with this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'VADIM RONZHESES', with a long horizontal flourish extending to the right.

Vadim D. Ronzhes, Esq.

KELLY | DORSEY, P.C.

Attorneys at Law

10320 Little Patuxent Pkwy, Suite 608
Columbia, Maryland 21044
Tel: (410) 740-8750 · Fax: (443) 542-0069

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Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller¹
Vadim Ronzhes
Jordan Curet

Beth A. Leake, E.A.

¹ Also member of Pennsylvania Bar
¹ Also member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Abdelrahman Ayyad SSN: [REDACTED] 0156	FAX NO:	877-891-6035


MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Abdelrahman Ayyad.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,



Gerald W. Kelly

Exhibit A

KELLY | DORSEY, P.C.

Attorneys at Law

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Columbia, Maryland 21044

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Jordan Curet

Beth A. Leake, E.A.

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

February 26, 2016

VIA FACSIMILE (877-891-6035)

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Re: Abdelrahman Ayyad, SSN: [REDACTED] 0156

Dear Disclosure Manager:

This request is being made pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702).

The above-referenced taxpayer is currently under examination by Revenue Agent Kenneth Feldman ("Mr. Feldman") of the Baltimore, Maryland IRS post of duty. I request a copy of the full administrative file developed by Mr. Feldman in relation to this on-going examination during the period from which Mr. Feldman was assigned to the case (in or about early 2013) through the date this request is filed. I am requesting all records associated with this examination. Moreover, I am also requesting any additional documents regarding the examination, assessment, and appeals with respect to the abovementioned taxpayer's income tax returns during the period Mr. Feldman was assigned to this case. Any written correspondence, electronic or otherwise, among Mr. Feldman, Bisamber Misir, Quinton J. Ferguson, Larry Timms, and any other IRS employee relating to the examination is requested as well.

Any records relating to any civil and/or criminal fraud investigations or assessments, including any correspondence from or to a fraud technical advisor or any Internal Revenue Service employee engaged in a similar role as a fraud technical advisor, or any other Internal Revenue Service employees or agents engaged in the investigation and/or assessment of fraud, are also requested. This request includes copies of any Form 11661, Fraud Development Status, Form 2797, Referral Report of Potential Criminal Fraud Cases, and/or other forms that might have been prepared and/or filed in furtherance of a civil and/or criminal fraud investigation or assessment, as well as any records relating to the preparation and filing of those forms.

Any records relating any accuracy-related penalty determinations or assessments are requested.

Disclosure Manager
February 26, 2016
Page 2

The entire case history regarding all examinations for tax periods 2006 through 2013 is requested to the extent it has not been included in the aforementioned requested items. The administrative appeals file for tax years 2006 through 2009 is not being requested at this time.

A statutory notice of deficiency dated November 30, 2012 was issued by the Internal Revenue Service Richmond Office (Small Business / Self-Employed) for tax period 2009. Any records relating to the preparation and filing of that notice are requested.

Please also provide identification of the official(s) having control of any records being requested.

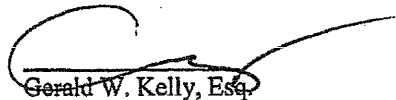
I am a Power of Attorney holder (copy of Form 2848 Power of Attorney is attached) and an "other requester" under paragraph f(3) of Treasury Regulation § 601.702. Please send the records to my attention at the address located on the Power of Attorney. I do not wish to inspect the documents first.

As proof of identity, my sworn statement is below.

I am willing to pay fees for this request up to a maximum of \$1,000.00. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request. Should you have any questions or comments please feel free to contact me at 410-740-8750.

Sincerely,

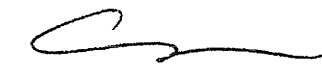


Gerald W. Kelly, Esq.

Enclosures as stated

Requester's Sworn Identity Statement

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Executed on February 26, 2016. I am Gerald W. Kelly, and I am requesting the information and records contained in this FOIA request.



Gerald W. Kelly, Esq.

Form **2848**
 (Rev. Dec. 2015)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

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

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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 Abdelrahman Ayyad 8660 Hill Spring Drive La Plata, MD 20646		Taxpayer identification number(s) [REDACTED] 0156
Daytime telephone number 410-740-8750	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 Gerald W. Kelly, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 2605-90320R PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Daniel S. Heller, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0309-10027R PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Vadim D. Ronzhes, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0309-28666R PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069 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. 5000A Shared Responsibility Payment, 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)
Freedom of Information Act (FOIA)		2000 - 2016 (All Periods)

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 the instructions for Line 4, Specific Use Not Recorded on CAF.

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):

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, 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 _____
 _____ Date 3/3/16
 _____ Title (if applicable)

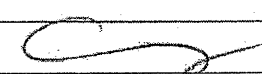
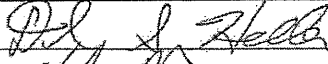
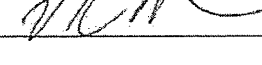
Abdelrahman Ayyad Print Name _____
 _____ Print name of taxpayer from line 1 if other than individual

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—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service 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 Internal Revenue Service 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 Student Attorney or CPA—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	MD	9612180104		2-26-16
a	MD	1412170003		2-26-16
a	MD	1112150063		2/26/16

* * * Communication Result Report (Mar. 9. 2016 6:19PM) * * *

1}

Date/Time: Mar. 9. 2016 6:17PM

File No.	Mode	Destination	Pg(s)	Result	Page Not Sent
3523	Memory TX	8778916035	P. 5	OK	

Reason for error

- E. 1) Hang up or line fail
- E. 3) No answer
- E. 5) Exceeded max. E-mail size

- E. 2) Busy
- E. 4) No facsimile connection

KELLY | DORSEY, PC
Attorneys at Law

Gerald W. Kelly, Jr.
Gregory A. Dorsey
David S. Heller
Valerie Rescher
Justin Cimet
Beth A. LeFebre, E.A.

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Columbia, Maryland 21044
Tel: (410) 740-8750 • Fax: (443) 542-0069
www.kellydorsey.com

*Member of Peconic Harbor
The members of the Peconic Harbor

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IES FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 25, 2016	PAGES:	5 w/cover
SUBJECT:	Abdelrahman Ayyad SSN: [REDACTED] 0156	FAX NO:	877-891-6835

MESSAGE

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Abdelrahman Ayyad.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,

Gerald W. Kelly

KELLY | DORSEY, P.C.

Attorneys at Law

10320 Little Patuxent Pkwy, Suite 608
Columbia, Maryland 21044
Tel: (410) 740-8750 • Fax: (443) 542-0069

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Gregory A. Dorsey

Daniel S. Heller*
Vadim Ronzhes
Jordan Curet

Beth A. Leake, E.A.

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Sara Barakat SSN: [REDACTED] 5612	FAX NO:	877-891-6035

MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Sara Barakat.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,



Gerald W. Kelly

KELLY | DORSEY, P.C.

A t t o r n e y s a t L a w

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Columbia, Maryland 21044

Tel: (410) 740-8750 · Fax: (443) 542-0069

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Beth A. Leake, E.A.

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

February 26, 2016

VIA FACSIMILE (877-891-6035)

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Re: Sara Barakat, SSN: [REDACTED] 5612

Dear Disclosure Manager:

This request is being made pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702).

The above-referenced taxpayer is currently under examination by Revenue Agent Kenneth Feldman ("Mr. Feldman") of the Baltimore, Maryland IRS post of duty. I request a copy of the full administrative file developed by Mr. Feldman in relation to this on-going examination during the period from which Mr. Feldman was assigned to the case (in or about early 2013) through the date this request is filed. I am requesting all records associated with this examination. Moreover, I am also requesting any additional documents regarding the examination, assessment, and appeals with respect to the abovementioned taxpayer's income tax returns during the period Mr. Feldman was assigned to this case. Any written correspondence, electronic or otherwise, among Mr. Feldman, Bisamber Misir, Quinton J. Ferguson, Larry Timms, and any other IRS employee relating to the examination is requested as well.

Any records relating to any civil and/or criminal fraud investigations or assessments, including any correspondence from or to a fraud technical advisor or any Internal Revenue Service employee engaged in a similar role as a fraud technical advisor, or any other Internal Revenue Service employees or agents engaged in the investigation and/or assessment of fraud, are also requested. This request includes copies of any Form 11661, Fraud Development Status, Form 2797, Referral Report of Potential Criminal Fraud Cases, and/or other forms that might have been prepared and/or filed in furtherance of a civil and/or criminal fraud investigation or assessment, as well as any records relating to the preparation and filing of those forms.

Any records relating any accuracy-related penalty determinations or assessments are requested.

Disclosure Manager
November 2, 2015
Page 2

The entire case history regarding all examinations for tax periods 2006 through 2013 is requested to the extent it has not been included in the aforementioned requested items. The administrative appeals file for tax years 2006 through 2009 is not being requested at this time.

A statutory notice of deficiency dated November 30, 2012 was issued by the Internal Revenue Service Richmond Office (Small Business / Self-Employed) for tax period 2009. Any records relating to the preparation and filing of that notice are requested.

Please also provide identification of the official(s) having control of any records being requested.

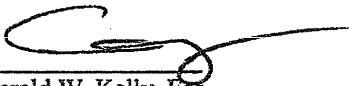
I am a Power of Attorney holder (copy of Form 2848 Power of Attorney is attached) and an "other requester" under paragraph f(3) of Treasury Regulation § 601.702. Please send the records to my attention at the address located on the Power of Attorney. I do not wish to inspect the documents first.

As proof of identity, my sworn statement is below.

I am willing to pay fees for this request up to a maximum of \$1,000.00. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request. Should you have any questions or comments please feel free to contact me at 410-740-8750.

Sincerely,


Gerald W. Kelly, Esq.

Enclosures as stated

Requester's Sworn Identity Statement

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Executed on February 26, 2016. I am Gerald W. Kelly, and I am requesting the information and records contained in this FOIA request.


Gerald W. Kelly, Esq.

Form **2848**
 (Rev. Dec. 2015)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part II 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		Taxpayer identification number(s)	
Sara Barakat 8660 Hill Spring Drive La Plata, MD 20646		5612	
		Daytime telephone number	Plan number (if applicable)
		410-740-8750	

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	CAF No. 2605-90320R
Gerald W. Kelly, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
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	CAF No. 0309-10027R
Daniel S. Heller, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
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	CAF No. 0309-28666R
Vadim D. Ronzhes, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____ Telephone No. 410-740-8750 Fax No. 443-542-0069
(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. _____
(Note: IRS sends notices and communications to only two representatives.)	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. 5000A Shared Responsibility Payment, 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)
Freedom of Information Act (FOIA)		2000 - 2016 (All Periods)

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 the instructions for Line 4, Specific Use Not Recorded on CAF

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):

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, 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.

 3/3/16
Signature Date Title (if applicable)

Sara Barakat
Print Name Print name of taxpayer from line 1 if other than individual


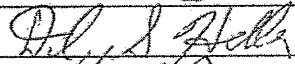
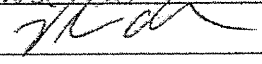
Part II Declaration of Representative

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—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service 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 Internal Revenue Service 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 Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC 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	MD	9612180104		2-26-16
a	MD	1412170003		2/26/16
a	MD	1112150063		2/26/16

* * * Communication Result Report (Mar. 9. 2016 6:20PM) * * *

1)
2)

Date/Time: Mar. 9. 2016 6:17PM

File No.	Mode	Destination	Pg(s)	Result	Page Not Sent
3524	Memory TX	8778916035	P. 5	OK	

Reason for error

- E. 1) Hang up or line fail
- E. 3) No answer
- E. 5) Exceeded max. E-mail size

- E. 2) Busy
- E. 4) No facsimile connection

Gerald W. Kelly, Jr.
 Gregory A. Deary
 David S. Ehrlich
 Vladimir Korshak
 Jordan Cunniff
 Beth A. Lebo, Z.A.

KELLY | DORSEY, PC
 Attorneys at Law
 10220 Little Patuxent Pkwy, Suite 605
 Columbia, Maryland 21044
 Tel: (410) 740-8750 • Fax: (443) 542-0069
 www.kellydorsey.com

* Max number of attachments for this number of pages per

FACSIMILE TRANSMISSION

TO: Disclosure Manager
 IRS FOIA Request

FROM: Gerald W. Kelly

DATE: February 26, 2016

PAGES: 5 w/cover

SUBJECT: Sara Barakat
 SSN: ██████████5612

FAX NO: 877-891-6035

MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Sara Barakat.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,


Gerald W. Kelly



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 5, 2016

Gerald Kelly, Jr
10320 Little Patuxent Pkwy, Suite 608
Columbia, MD 21044

Dear Mr. Kelly:

I am responding to your Freedom of Information Act (FOIA) request dated February 26, 2016 that we received on March 10, 2016.

You asked for examination file, pertaining to Abdelraham Ayyad.

I am sending you a CD with the requested information in a separate letter.

Your passphrase for F16070-0103 is F@ia4yya. To access the information on the CD, please follow the steps below:

1. Double click the .exe file to retrieve the documents.
2. Choose your destination on your system to extract the file.
3. Select Ok.
4. Enter the passphrase F@ia4yya to decrypt your responsive documents.
5. Select Ok.

If you have any questions please call me ID # 1000245686, at 512-460-4434 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16070-0103.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer J. Perez".

Jennifer J Perez
Disclosure Specialist
Disclosure Office 9

Exhibit C



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 18, 2016

Gerald Kelly, Jr
10320 Little Patuxent Pkwy, Suite 608
Columbia, MD 21044

Dear Mr. Kelly:

I am responding to your Freedom of Information Act (FOIA) request dated February 26, 2016 that we received on March 10, 2016.

You asked for Audit files, pertaining to Abdelrahman Ayyad, for tax years 2006 through 2012. Of the 2885 pages located in response to your request, I am enclosing 2765 pages. I am withholding 21 pages in part and 120 pages in full for the following reasons:

- I deleted the Discriminant Information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection, and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code section 6103 (b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).
- The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).
- FOIA exemption (b)(7)(A) exempts from disclosure records or information compiled for law enforcement purposes, but only to the extent that production of such records could interfere with enforcement proceedings.
- FOIA exemption (b)(7)(C) exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- FOIA exemption (b)(7)(E) exempts from disclosure records or information compiled for law enforcement purposes to the extent their production would reveal.

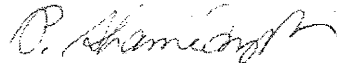
Exhibit D

The redacted portions 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.

I am providing your records in electronic format. The enclosed CD contains your records and is encrypted. The password to open the files is being mailed separately.

If you have any questions please call Disclosure Specialist Jennifer J Perez ID # 1000245686, at 512-460-4434 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16070-0103.

Sincerely,



P. Sharisse Tompkins
Disclosure Manager
Disclosure Office 9

Enclosure
Responsive Records
Notice 393

EXHIBIT “E”



Department of the Treasury
Internal Revenue Service
Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

VADIM D RONZHES ESQ
KELLY DORSEY ATTORNEYS AT LAW
10320 LITTLE PATUXENT PKWY STE 608
COLUMBIA, MD 21044

Date:
June 20, 2016
Person to contact:
Name: Theresa Carrillo
Employee number: 1000157528
Telephone: (559) 454-6337
Fax: (855) 223-7117
Tax periods ended:
12/2016
Re:
AP:CO:FRC:TC
FOIA number:
F16070-0103
For taxpayer:
ABDELRAHMAN AYYAD & SARA
BARAKAT

Dear Mr. Vadim D Ronzhes Esq:

We received your Freedom of Information Act (FOIA) administrative appeal, dated June 14, 2016 on June 15, 2016. We are required to complete our consideration of your appeal within 20 business days after the date we receive your appeal. If we can't complete your case in that time frame, you can seek judicial review by filing suit in the United States District Court where you live or work, where your records are located, or in the District of Columbia. The rules for filing suit are available in Federal Rule of Civil Procedure 4(i). For more information, visit www.irs.gov and search keyword "FOIA guidelines."

It can take several weeks to retrieve the required documents from the Disclosure Office. We'll complete our review and notify you in writing of our decision and any judicial remedies available to you. We apologize for any delay in responding to your request.

If you decide to file suit with the court while we are considering your case, please advise this office in writing of your action. Once notified, we'll terminate our consideration of your FOIA appeal.

If you have questions concerning the status of your appeal, you can contact the Appeals officer whose name and telephone number are shown above.

Sincerely,

A handwritten signature in black ink that reads "Theresa Carrillo".

Theresa Carrillo
Appeals Officer

EXHIBIT “F”

Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

Person to Contact:

Theresa Carrillo
Employee ID Number: 1000157528
Tel: (559) 454-6337
Fax: (855) 223-7117

Refer Reply to:

AP:CO:FRC:TC

In Re:

Freedom of Information Act:
ABDELRAHMAN AYYAD & SARA
BARAKAT

FOIA Case Number:

F16070-0103

Date: JUN 22 2016

VADIM D RONZHES ESQ
KELLY DORSEY ATTORNEYS AT LAW
10320 LITTLE PATUXENT PKWY STE 608
COLUMBIA MD 21044

Dear Mr. Vadim D. Ronzhes Esq:

This letter is in response to your June 14, 2016 Freedom of Information Act (FOIA) appeal of the April 18, 2016 response of the Disclosure Specialist to your February 26, 2016 FOIA request.

You requested the full administrative file pertaining to your clients on their going examination currently with RA out of Baltimore Maryland, including any civil, criminal fraud investigation, assessments, appeal case for tax year 2009 and all case histories for tax years 2006 through 2013.

The Disclosure Specialist stated that they found 2885 pages of responsive documents. The Disclosure Specialist stated that they provided 2765 pages of responsive documents. The Disclosure Specialist stated that they withheld 21 pages in part and 120 pages in full citing FOIA exemptions (b)(3) in conjunction with IRC §6103(b)(2) and (e)(7), (b)(7)(E), (b)(3) in conjunction with §6103(a), (b)(7)(A), (b)(7)(C).

You submitted an appeal and stated that you are appealing the denial of records. You stated that you contacted the Disclosure Specialist on May 17, 2016 requesting all of the documentation and to date, he has not received a response from the Disclosure Specialist. You also stated that the Disclosure Specialist did not include, what is known as a Vaughn index, (a document list providing documents titles with general description of the excluded information) if the documents are continued to be withheld.

The appeal states that the FOIA exemptions (b)(3) do not apply to your clients case since the information requested are the taxpayer documents and you have proper authorization to receive those documents. The appeal also stated that the FOIA exemption (b)(7)(A), (C) & (E) do not apply to your clients case since the taxpayer's are not currently in an law enforcement proceeding only civil proceedings and since the documents requested are from civil administrative proceeding, the records should be released. You are requesting all documents be released in full.

Appeals responsibility concerning the appeal of FOIA cases is limited to a de novo review to ensure the documents withheld or redacted for the specific requester and documents requested fall within the FOIA exemption(s) cited. We also ensure an adequate search for documents were performed.

We have reviewed the response of the Disclosure Specialist and have determined that it is appropriate under the circumstances. We concur with the Disclosure Specialist determination and response. The FOIA allows access to records and documents in your accounts. The Disclosure office reviews the account and pulls the necessary files, copies and provides the documents.

We concur with the withholding of the documents under FOIA subsection (b)(3) states that the disclosure provisions of the FOIA do not apply to matters specifically exempted by statute from disclosure, provided that such 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.

I.R.C. Section 6103 has been held to be a subsection (b)(3) statute under the FOIA. Church of Scientology v. IRS, 484 U.S. 9 (1987); Chamberlain v. Kurtz, 589 F.2d 827 (5th Cir. 1979), cert. denied, 444 U.S. 842 (1979). When disclosure of return information will seriously impair Federal tax administration, it may be withheld. Chermack v. IRS, 81-1 USTC Paragraph 9337 (N.D. Tex. 1981). It has been determined that the disclosure of some of the information withheld would impair Federal tax administration by interfering with the pending administrative proceedings; and, therefore, this information is exempt from disclosure pursuant to exemption (b)(3) in conjunction with I.R.C. Section 6103(e)(7).

We concur with the withholding of the documents under IRC §6103(a) in conjunction with exemption (b)(7)(E). FOIA exemption (b)(7)(E) affords protection to all law enforcement information that "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.

We concur with the withholding of documents under FOIA subsection (b)(7)(A) exempts from disclosure records or information compiled for law enforcement purposes if the production of such law enforcement records could reasonably be expected to interfere with pending or prospective law enforcement proceedings. The term "law enforcement" refers to enforcement through civil, criminal, or regulatory proceedings. Subsection (7)(A) applies "whenever the government's case in court would be harmed by the premature release of the evidence or information," NLRB v. Robbins Tire & Rubber Co., 473 U.S. 214, 232 (1978), or where the disclosure would impede any necessary investigation prior to the proceeding, National Public Radio v. Bell, 431 F. Supp. 509, 514-15 (D. D.C. 1977). In the instant case, disclosure would interfere with the pending administrative proceedings.

Exemption 7 allows for the withholding of "information compiled for law enforcement purposes." 5 U.S.C. Section 552(b)(7). The exemption was designed to ensure that sensitive law enforcement information is protected regardless of the particular format or record in which the information is maintained. The agency must demonstrate that the information was compiled in the course of enforcing a statute or regulation within its authority. See Lewis v. IRS, 823 F.2d 375 (9th Cir. 1987). Your clients on-going examination is considered a law enforcement proceeding.

Exemption 7(A) protects from disclosure information compiled for law enforcement purposes the release of which "could reasonably be expected to interfere with enforcement proceedings." 5 U.S.C. Section 552(b)(7)(A). Determining the applicability of exemption 7(A) requires a two-step analysis: 1) whether law enforcement proceeding is pending or prospective, and 2) whether release of information could reasonably be

Case 2:16-cv-00321-PX Document 52-1 Filed 08/31/16 Page 4 of 5
expected. See *Cable News Network v. American Oversight, Inc.*, 437 U.S. 214, 239-40 (1978) (government must show how release of records "would interfere with a pending enforcement proceeding") and *Manna v. U.S. Dept. of Justice*, 51 F.3d 1158, 1164 (3d Cir. 1995).

Subsection (b)(7)(C) exempts from disclosure records or information compiled for law enforcement purposes to the extent that disclosure could reasonably be expected to constitute an unwarranted invasion of personal privacy. See *United States Dep't of Justice v. Reporters Committee*, 459 U.S. 749 (1989). Exemption (b)(7)(C) requires a balancing of the public interest in the disclosure of third party identities with the privacy interests of those individuals.

To summarize, we believe that the Disclosure Specialist has met its burden in regard to the adequacy of the search and applied the exemptions appropriately when they withheld the documents in full and in part. We believe that the Disclosure Specialist responded to your request appropriately.

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
8601 Adelphi Road - OGIS
College Park, MD 20740
E-mail: ogis@nara.gov
Web: <https://ogis.archives.gov>
Telephone: 202-741-5770
Facsimile: 202-741-5769
Toll-free: 1-877-684-6448

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,



P. Perez
Appeals Team Manager

EXHIBIT "G"

KELLY | DORSEY, P.C.

Attorneys at Law

10320 Little Patuxent Pkwy, Suite 608
Columbia, Maryland 21044
Tel: (410) 740-8750 • Fax: (443) 542-0069

www.kellydorseylaw.com

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*
Vadim Ronzhes
Jordan Curet

Beth A. Leake, E.A.

* Also member of Pennsylvania Bar
* Also member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Sara Barakat SSN: [REDACTED] 5612	FAX NO:	877-891-6035

MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Sara Barakat.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,



Gerald W. Kelly

KELLY | DORSEY, P.C.

A t t o r n e y s a t L a w

Gerald W. Kelly, Jr.
Gregory A. Dorsey

Daniel S. Heller*¹
Vadim Ronzhes
Jordan Curet

Beth A. Leake, E.A.

10320 Little Patuxent Pkwy, Suite 608
Columbia, Maryland 21044
Tel: (410) 740-8750 • Fax: (443) 542-0069

www.kellydorseylaw.com

* Also member of Pennsylvania Bar
¹ Also member of New Jersey Bar

February 26, 2016

VIA FACSIMILE (877-891-6035)

IRS FOIA Request
Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Re: Sara Barakat, SSN: [REDACTED] 5612

Dear Disclosure Manager:

This request is being made pursuant to the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and Treasury Regulation § 601.702 (26 C.F.R. § 601.702).

The above-referenced taxpayer is currently under examination by Revenue Agent Kenneth Feldman ("Mr. Feldman") of the Baltimore, Maryland IRS post of duty. I request a copy of the full administrative file developed by Mr. Feldman in relation to this on-going examination during the period from which Mr. Feldman was assigned to the case (in or about early 2013) through the date this request is filed. I am requesting all records associated with this examination. Moreover, I am also requesting any additional documents regarding the examination, assessment, and appeals with respect to the abovementioned taxpayer's income tax returns during the period Mr. Feldman was assigned to this case. Any written correspondence, electronic or otherwise, among Mr. Feldman, Bisamber Misir, Quinton J. Ferguson, Larry Timms, and any other IRS employee relating to the examination is requested as well.

Any records relating to any civil and/or criminal fraud investigations or assessments, including any correspondence from or to a fraud technical advisor or any Internal Revenue Service employee engaged in a similar role as a fraud technical advisor, or any other Internal Revenue Service employees or agents engaged in the investigation and/or assessment of fraud, are also requested. This request includes copies of any Form 11661, Fraud Development Status, Form 2797, Referral Report of Potential Criminal Fraud Cases, and/or other forms that might have been prepared and/or filed in furtherance of a civil and/or criminal fraud investigation or assessment, as well as any records relating to the preparation and filing of those forms.

Any records relating any accuracy-related penalty determinations or assessments are requested.

Disclosure Manager
November 2, 2015
Page 2

The entire case history regarding all examinations for tax periods 2006 through 2013 is requested to the extent it has not been included in the aforementioned requested items. The administrative appeals file for tax years 2006 through 2009 is not being requested at this time.

A statutory notice of deficiency dated November 30, 2012 was issued by the Internal Revenue Service Richmond Office (Small Business / Self-Employed) for tax period 2009. Any records relating to the preparation and filing of that notice are requested.

Please also provide identification of the official(s) having control of any records being requested.

I am a Power of Attorney holder (copy of Form 2848 Power of Attorney is attached) and an "other requester" under paragraph f(3) of Treasury Regulation § 601.702. Please send the records to my attention at the address located on the Power of Attorney. I do not wish to inspect the documents first.

As proof of identity, my sworn statement is below.

I am willing to pay fees for this request up to a maximum of \$1,000.00. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request. Should you have any questions or comments please feel free to contact me at 410-740-8750.

Sincerely,



Gerald W. Kelly, Esq.

Enclosures as stated

Requester's Sworn Identity Statement

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Executed on February 26, 2016. I am Gerald W. Kelly, and I am requesting the information and records contained in this FOIA request.



Gerald W. Kelly, Esq.

Form **2848**
 (Rev. Dec. 2015)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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		Taxpayer identification number(s)	
Sara Barakat 8660 Hill Spring Drive La Plata, MD 20646		5612	
Daytime telephone number		Plan number (if applicable)	
410-740-8750			

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	CAF No. 2605-80320R
Gerald W. Kelly, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Telephone No. 410-740-8750
	Fax No. 443-542-0069
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. 0309-10027R
Daniel S. Heller, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Telephone No. 410-740-8750
	Fax No. 443-542-0069
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. 0309-28666R
Vadim D. Ronzhes, Esq. 10320 Little Patuxent Parkway, Suite 608 Columbia, MD 21044	PTIN _____
(Note: IRS sends notices and communications to only two representatives.)	Telephone No. 410-740-8750
	Fax No. 443-542-0069
	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:

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. 5000A Shared Responsibility Payment, 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)
Freedom of Information Act (FOIA)		2000 - 2016 (All Periods)

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 the instructions for Line 4. Specific Use Not Recorded on CAF

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):

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, 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.

Sara Barakat 3/3/16
 Signature Date Title (if applicable)

Sara Barakat Print Name Print name of taxpayer from line 1 if other than individual

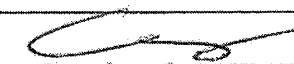
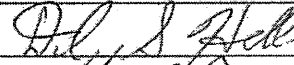

Part II Declaration of Representative

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—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service 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 Internal Revenue Service 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 Student Attorney or CPA—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	MD	9612180104		2-26-16
a	MD	1412170003		2/26/16
a	MD	1112150063		2/26/16

* * * Communication Result Report (Mar. 9. 2016 6:20PM) * * *

1)
2)

Date/Time: Mar. 9. 2016 6:17PM

File No.	Mode	Destination	Pg(s)	Result	Page Not Sent
3524	Memory TX	8778916035	P. 5	OK	

Reason for error

- E. 1) Hang up or line fail
- E. 2) Busy
- E. 3) No answer
- E. 4) No facsimile connection
- E. 5) Exceeded max. E-mail size

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Vladim Ranzos
Jordan Curren
Beth A. Levan, E.A.

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*Att. member of Pennsylvania Bar
*Att. member of New Jersey Bar

FACSIMILE TRANSMISSION

TO:	Disclosure Manager IRS FOIA Request	FROM:	Gerald W. Kelly
DATE:	February 26, 2016	PAGES:	5 w/cover
SUBJECT:	Sara Barakat SSN: ██████████5612	FAX NO:	877-891-6035

MESSAGE:

Dear Disclosure Manager:

Attached please find a FOIA Request and Power of Attorney for Sara Barakat.

I can be reached at 410-740-8750, if any additional information is needed.

Sincerely,


Gerald W. Kelly