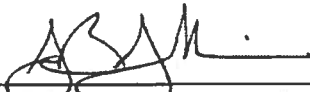


3. As of the date of this Declaration, the Department of Treasury has not disclosed any of the documents and records requested in the FOIA Request.

I declare under penalty of perjury that the foregoing is true and correct. Executed on September 12, 2016.



Joseph B. Judkins
(D.C. Bar No. 499737)
Baker & McKenzie LLP

BAKER & MCKENZIE

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* Associated Firm
** In cooperation with
Trench, Rossi e Watanabe
Advogados

July 13, 2016

Departmental Offices
Disclosure Services
Department of Treasury
Washington, DC 20220

RE: Freedom of Information Act Request

Dear Sir or Madam:

In accordance with the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, as amended, I request access to, and copies of, certain documents maintained by the Departmental Offices of the Department of the Treasury ("Treasury") concerning the regulatory history of certain proposed and final regulations under Internal Revenue Code ("I.R.C.") § 385. Specifically, I request copies of the following:

1. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 45 Fed. Reg. 18957 (March 24, 1980), including but not limited to all pre-publication documents and briefing materials.
2. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 45 Fed. Reg. 18957 (March 24, 1980), including, but not limited to, all pre-publication documents and briefing materials.
3. All documents prepared by and/or distributed within Treasury regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 45 Fed. Reg. 18957 (March 24, 1980), including, but not limited to, pre-publication documents and weekly memoranda regarding the status of the guidance item.
4. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 45 Fed. Reg. 18957 (March 24, 1980).
5. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the final regulations under I.R.C. § 385, contained in Treasury Decision 7747 that were originally published in the Federal Register at 45 Fed. Reg. 86438

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Exhibit A

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(December 31, 1980), and revised by (i) Treasury Decision 7774, published in the Federal Register at 46 Fed. Reg. 24945 (May 4, 1981), (ii) Treasury Decision 7801 published in the Federal Register at 47 Fed. Reg. 147 (January 5, 1982), and (iii) Treasury Decision 7822 published in the Federal Register at 47 Fed. Reg. 28915 (July 2, 1982), including but not limited to all pre-publication documents and briefing materials.

6. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the final regulations under I.R.C. § 385, contained in Treasury Decision 7747 that were originally published in the Federal Register at 45 Fed. Reg. 86438 (December 31, 1980), and revised by (i) Treasury Decision 7774, published in the Federal Register at 46 Fed. Reg. 24945 (May 4, 1981), (ii) Treasury Decision 7801 published in the Federal Register at 47 Fed. Reg. 147 (January 5, 1982), and (iii) Treasury Decision 7822 published in the Federal Register at 47 Fed. Reg. 28915 (July 2, 1982), including but not limited to all pre-publication documents and briefing materials.
7. All documents prepared by and/or distributed within Treasury regarding the final regulations under I.R.C. § 385, contained in Treasury Decision 7747 that were originally published in the Federal Register at 45 Fed. Reg. 86438 (December 31, 1980), and revised by (i) Treasury Decision 7774, published in the Federal Register at 46 Fed. Reg. 24945 (May 4, 1981), (ii) Treasury Decision 7801 published in the Federal Register at 47 Fed. Reg. 147 (January 5, 1982), and (iii) Treasury Decision 7822 published in the Federal Register at 47 Fed. Reg. 28915 (July 2, 1982), including but not limited to pre-publication documents and weekly memoranda regarding the status of the guidance item.
8. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the final regulations under I.R.C. § 385, contained in Treasury Decision 7747 that were originally published in the Federal Register at 45 Fed. Reg. 86438 (December 31, 1980), and revised by (i) Treasury Decision 7774, published in the Federal Register at 46 Fed. Reg. 24945 (May 4, 1981), (ii) Treasury Decision 7801 published in the Federal Register at 47 Fed. Reg. 147 (January 5, 1982), and (iii) Treasury Decision 7822 published in the Federal Register at 47 Fed. Reg. 28915 (July 2, 1982), including but not limited to all pre-publication documents and briefing materials.
9. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 47 Fed. Reg. 164 (January 5, 1982), including but not limited to all pre-publication documents and briefing materials.
10. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the proposed regulations under I.R.C. § 385,

published in the Federal Register at 47 Fed. Reg. 164 (January 5, 1982), including but not limited to all pre-publication documents and briefing materials.

11. All documents prepared by and/or distributed within Treasury regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 47 Fed. Reg. 164 (January 5, 1982), including but not limited to pre-publication documents and weekly memoranda regarding the status of the guidance item.
12. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the proposed regulations under I.R.C. § 385, published in the Federal Register at 47 Fed. Reg. 164 (January 5, 1982).
13. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the notice of proposed withdrawal of Treasury Decision 7747 that was published in the Federal Register at 48 Fed. Reg. 31053 (July 6, 1983), including but not limited to all pre-publication documents and briefing materials.
14. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the notice of proposed withdrawal of Treasury Decision 7747 that was published in the Federal Register at 48 Fed. Reg. 31053 (July 6, 1983), including but not limited to all pre-publication documents and briefing materials.
15. All documents prepared by and/or distributed within Treasury regarding the notice of proposed withdrawal of Treasury Decision 7747 that was published in the Federal Register at 48 Fed. Reg. 31053 (July 6, 1983), including but not limited to pre-publication documents and weekly memoranda regarding the status of the guidance item.
16. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the notice of proposed withdrawal of Treasury Decision 7747 that was published in the Federal Register at 48 Fed. Reg. 31053 (July 6, 1983).
17. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the public hearing on the proposed withdrawal Treasury Decision 7747 that was held on August 18, 1983, notice of which was published in the Federal Register at 48 Fed. Reg. 31054 (July 6, 1983), including but not limited to all pre-publication documents and briefing materials.
18. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the public hearing on the proposed withdrawal Treasury Decision 7747 that was held on August 18, 1983, notice of which was published in the Federal Register at 48 Fed. Reg. 31054 (July 6, 1983), including but not limited to all pre-publication documents and briefing materials.

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19. All documents prepared by and/or distributed within Treasury regarding the public hearing on the proposed withdrawal Treasury Decision 7747 that was held on August 18, 1983, notice of which was published in the Federal Register at 48 Fed. Reg. 31054 (July 6, 1983), including but not limited to pre-publication documents and memoranda.
20. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the public hearing on the proposed withdrawal Treasury Decision 7747 that was held on August 18, 1983, notice of which was published in the Federal Register at 48 Fed. Reg. 31054 (July 6, 1983).
21. All documents provided to the Secretary of the Treasury and/or his or her staff (including the Executive Secretary and Treasury Office of Legislative Affairs) regarding the withdrawal of Treasury Decision 7747 published in the Federal Register at 48 Fed. Reg. 50711 (November 3, 1983), including but not limited to all pre-publication documents and briefing materials.
22. All documents provided to the Assistant Secretary of the Treasury (Tax Policy) and/or his or her staff regarding the withdrawal of Treasury Decision 7747 published in the Federal Register at 48 Fed. Reg. 50711 (November 3, 1983), including but not limited to all pre-publication documents and briefing materials.
23. All documents prepared by and/or distributed within Treasury regarding the withdrawal of Treasury Decision 7747 published in the Federal Register at 48 Fed. Reg. 50711 (November 3, 1983), including but not limited to pre-publication documents and weekly memoranda regarding the status of the guidance item.
24. All documents prepared by and/or provided to Treasury's Office of Tax Policy regarding the withdrawal of Treasury Decision 7747 published in the Federal Register at 48 Fed. Reg. 50711 (November 3, 1983).

For purposes of this request, the term "document" is used expansively and includes, by way of illustration and without limitation, all documents contained in the legal file (as presently defined in Internal Revenue Manual section 32.1.2.1, or the equivalent thereof), agreements, contracts, communications, letters, reports, analyses, memoranda (including all issues memoranda as presently defined in Internal Revenue Manual section 32.1.2.6.2.1, or the equivalent thereof), e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, drafts (including all precirculation drafts, "green" circulation drafts, and "pink" signature packages as presently defined in Internal Revenue Manual sections 32.1.6.6, 32.1.6.7 and 32.1.6.8, respectively, or the equivalent thereof and all versions of such drafts), comments on drafts, executive summaries (as presently defined in Internal Revenue Manual section 32.1.6.7.1 or the equivalent thereof), weekly bulletins to the Secretary of the Treasury and other Treasury officials, materials for joint briefings (briefings attended by attorneys and other staff of the IRS, IRS Chief Counsel, and the Treasury), materials used to brief the Treasury Executive Secretary and the Treasury General Counsel, materials used to brief committees and members of Congress and their staff (including the Joint Committee of Taxation, the Senate Finance Committee, the House Ways and Means

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Committee, and staff of such committees), materials used to prepare government panelists to provide testimony at hearings, summaries of public comments prepared by any member or employee of any government agency, communications and/or correspondence between Treasury and the Department of Justice, communications and/or correspondence between Treasury and any member of Congress, communications and/or correspondence between Treasury and any other agency, communications and/or correspondence between Treasury and the White House, communications and/or correspondence between the White House and any other agency, communications and/or correspondence with the public, communications and/or correspondence with the press, diaries, calendars, workpapers, contracts, purchase orders, teletypes, telexes, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The term "document" also refers to any draft or prior version of a document responsive to this request.

If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide us with the non-exempt documents and records and with the non-exempt portions of the remaining documents and records. In the event an exemption is claimed, please provide us with all segregable non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). When material is to be redacted, please "black out" rather than "white out" or "cut out" any portions for which an exemption is claimed.

If records responsive to this request have been destroyed, please identify the documents destroyed, the date of destruction, and the person who destroyed the document.

Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide us with an index that specifies which exemption(s) is (are) being claimed for each portion of each document withheld. I note that the FOIA Improvement Act of 2016 recently changed the scope of the exemption contained in 5 U.S.C. § 552(b)(5), and the deliberative process privilege no longer applies to records created 25 years or more before the date on which the records are requested. The records at issue in this request likely fall into this vintage of Federal records. Accordingly, please provide such records without regard to assertions or deliberative process privilege. To the extent materials are withheld, please provide a detailed description of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS's claims that these documents are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974); Church of Scientology of Cal. v. IRS, 792 F.2d 146 (D.C. Cir. 1986); Osborn v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707 F.2d 897, 899 (6th Cir. 1983) (quoting Founding Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 80 A.F.T.R. 2d 97-6370 (E.D. Cal. 1997) (citing Wiener v. FBI, 943 F.2d 972 (9th Cir. 1991)).

I do not wish to inspect the records, but desire copies to be made in accordance with Treas. Reg. § 601.702(c)(4)(i)(G). In accordance with Treas. Reg. § 601.702(c)(4)(i)(H), I agree to pay reasonable charges incurred to search for and duplicate the requested documents. You

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may incur up to \$1,000 in charges in connection with this request without further authorization. In the event that the total charges are estimated to exceed that amount please seek further authorization.

I am an "other requestor" under Treas. Reg. § 601.702(f)(3)(ii)(E), and a copy of my State of Virginia driver's license is attached for photo identification as Exhibit A.

Please send any of the above-mentioned documents or communications regarding this request to:

Joseph B. Judkins
Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, DC 20006


As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and Treas. Reg. § 601.702(c)(9)(ii), I would appreciate a response to this request within twenty (20) working days of its receipt.

I understand and appreciate that you will exercise a presumption in favor of disclosure and are committed to accountability and transparency in connection with this request. See President Barack Obama, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4683 (Jan. 26, 2009); Eric Holder, Memorandum for the Heads of Executive Departments and Agencies (Mar. 19, 2009) ("[A]n agency should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.").

If you have any questions concerning this request or require further identifying information, please contact me at (202) 835-6137.

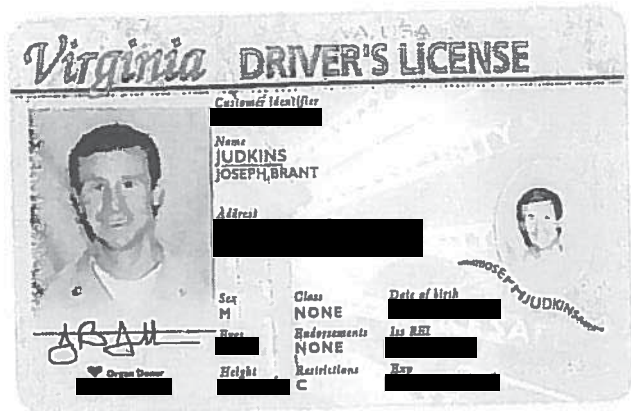
Thank you in advance for your attention to this matter.

Very truly yours,



Joseph B. Judkins

EXHIBIT A



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 J. Aho



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 27, 2016

Re: 2016-07-102

Mr. Joseph Judkins
Baker & McKenzie LLP
815 Connecticut Avenue, NW
Washington, DC 20006-4078

Dear Mr. Judkins:

This letter acknowledges the receipt of your Freedom of Information Act (FOIA) request to the U.S. Department of the Treasury, dated July 13, 2016. You have requested records regarding the proposed regulations under I.R.C. section 385 and specifically within the offices of Executive Secretary; Legislative Affairs, and Tax Policy.

I have initiated a search within Departmental Offices for records that would be responsive to your request. Every effort will be made to provide you with a timely response; however, please be advised that unusual circumstances exist regarding the search for and review of the information requested due to consultation required between two or more offices. This will require an additional processing extension of ten (10) days.

Further inquiries concerning this request should make reference to the identification number above and contact me on 202-622-0930. You may also fax your inquiry to 202/622-3895, email it to TreasFOIA@treasury.gov, or mail it to the following address:

FOIA/PA Request
FOIA and Transparency
Department of the Treasury
Washington, DC 20220

Sincerely,

Michelle L. Henshaw

Digitally signed by Michelle L. Henshaw
DN: cn=US, o=U.S. Government, ou=Department
of the Treasury, ou=Departmental Offices,
ou=People, serialNumber=311058, cn=Michelle
L. Henshaw
Date: 2016.07.27 11:18:31 -0400

Michelle L. Henshaw
FOIA Case Manager
U.S. Department of the Treasury

DEPARTMENT OF THE TREASURY
1500 PENNSYLVANIA AVENUE, N.W.
WASHINGTON, D.C. 20220

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