

# **EXHIBIT B**



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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

November 9, 2015

Angela Erickson  
Institute for Justice  
901 North Glebe Road  
Suite 900  
Arlington, VA 22203

Dear Angela Erickson:

This is our final response to your Freedom of Information Act (FOIA) request dated March 3, 2015 that we received on March 3, 2015.

You requested the following information:

- All records contained in the IRS Criminal investigations Division's Asset Forfeiture Tracking and Retrieval (AFTRAK) database from 2000 to present
- The complete database schema and/or database model describing the tables, as well as each table's variable type and lengths (e.g. integer, float, text, etc.) This documentation should also indicate the relational mode and join types (e.g. inner, left, right, etc.) between each table
- Any database reports, stored procedures, or queries used to create aggregate information, such as an annual report

On May 11, 2015, you spoke with Reinita House of my staff and did not want to re-scope your FOIA request. Alternatively, if you do not re-scope your request to limit the amount of information, the function estimates the fee to process your request is \$753,760.00 which will require pre-payment prior to any production of responsive records.

As a preliminary matter, the scope of item one of your request appears to extend to documents, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in

order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C).

Also, the scope of item two of your request appears to extend to information, some of which, is copyrighted and/or proprietary information and therefore would not be disclosed.

Fees were calculated as follows: 80 hours of search time at \$17.00 per hour or fraction thereof and 34,200 hours of review time at \$22.00 per hour or fraction thereof. Since this "estimated fee" is in excess of \$250.00, I am deferring the processing of your request until I receive your advance payment or a re-scoped request.

Additional fees may become due if the actual search, review time, or number of copies exceed the above estimate. A refund may be made if the fee for the actual search or number of copies is less than the estimate.

Fees are not refundable if:

- A search is performed, but does not result in the location or release of records or
- A review is performed, but does not result in the release of records.

Please send your check or money order payable to the Treasury of the United States using the enclosed Fee Payment Stub.

On receipt of your payment, I will continue processing your request. If I do not receive your payment by December 9, 2015, I will assume the information is no longer needed and take no further action on your request.

If you wish to revise your request to reduce fees, you can contact our office at the phone number below.

If you have any questions please call Tax Law Specialist Reinita L House, ID # 1000201731, at 615-250-5413 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F15062-0250.

Sincerely,

A handwritten signature in cursive script that reads "Fred O. Crismon".

Fred O. Crismon  
Disclosure Manager  
Disclosure Office 08

Enclosure  
Advance fee payment stub

Please return this attachment with your payment for **Freedom of Information Act (FOIA)** fees to:

Internal Revenue Service  
FOIA – Stop 211  
2980 Brandywine Road  
Chamblee, GA 30341

Please make check or money order payable to the Treasury of the United States. Include the word **FOIA** in the memo portion of your payment.

**Title:** Advance Payment – Create New HQ Case  
**Prior Case #:** F15062-0250  
**Requester Name:** Angela Erickson  
**Requester Address 1:** 901 North Glebe Road  
**Requester Address 2:** Suite 900  
**Requester Address 3:** Arlington, VA 22203  
**Date:** November 9, 2015