

# **EXHIBIT A**

May 6, 2016

**Privileged & Confidential  
Attorney Work Product**

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

---

White & Case LLP  
701 Thirteenth Street, NW  
Washington, DC 20005-3807  
T +1 202 626 3600

[whitecase.com](http://whitecase.com)

Re: Thomas A. Montgomery  
Freedom of Information Act Request

Dear Disclosure Manager:

This is a request under the Freedom of Information Act, 5 U.S. C. § 552, as amended (“FOIA”) and the Privacy Act of 1974, 5 U.S.C. § 552a, as amended. I, on behalf of Thomas A. Montgomery, request access to, and copies of, certain documents maintained by the Internal Revenue Service (“IRS”). To the extent this request seeks documents the disclosure of which is limited by section 6103 and the regulations thereunder, my right to access the requested documents in accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C) is set forth below.

Specifically, I request that a copy of the following documents be provided to me. I do not wish to inspect the documents first.

1. Any IRS Form 211, Application for Award for Original Information, and any related documents, filed by any person, bearing Thomas A. Montgomery’s name (including variations “Thomas Montgomery” and “Tom Montgomery”) or Taxpayer Identification Number (██████████5608), between January 1, 2000, and December 31, 2007.
2. Any IRS Form 211A, State or Local Law Enforcement Application for Reimbursement for Original Information, and any related documents, filed by any person, bearing Mr. Montgomery’s name or Taxpayer Identification Number, between January 1, 2000, and December 31, 2007.
3. Any IRS Form 3949A, Information Referral, and any related documents, filed by any person, bearing Mr. Montgomery’s name or Taxpayer Identification Number, between January 1, 2000, and December 31, 2007.

IRS FOIA Request  
May 6, 2016

4. Any IRS Form 11369, Confidential Evaluation Report on Claim for Award, and any related documents bearing Mr. Montgomery's name or Taxpayer Identification Number, created between January 1, 2000, and December 31, 2007.
5. Any IRS Form 13976, Itemized Statement Component of Advisee List, and any related documents, bearing Mr. Montgomery's name or Taxpayer Identification Number, provided to the IRS between January 1, 2000, and December 31, 2007.
6. Any list prepared by or on behalf of a material advisor as defined under 26 U.S.C. § 6112 and the regulations thereunder, bearing Mr. Montgomery's name or Taxpayer Identification Number, provided to the IRS between January 1, 2000, and December 31, 2007, whether or not related to any IRS Form 8918, Material Advisor Disclosure Statement, or 8264, Application for Registration of a Tax Shelter.
7. Any correspondence or other document created or received by the IRS, dated between January 1, 2000, and December 31, 2007, between any IRS employee and any third party, regarding Mr. Montgomery and/or his potential tax liability.
8. Any document created or received by the IRS memorializing any discussion, meeting, or third-party correspondence occurring between January 1, 2000, and December 31, 2007, between any IRS employee and any third party, regarding Mr. Montgomery and/or his potential tax liability.
9. Any document created or received by the IRS memorializing any discussion, meeting, or third party correspondence occurring between January 1, 2000, and December 18, 2006, between any IRS employee and any third party, regarding any transaction referred to in *Southgate Master Fund, LLC v. United States*, 651 F. Supp. 2d 596 (N.D. Texas 2009).
10. Any document received by the IRS from any third party between January 1, 2000, and December 18, 2006, regarding any transaction referred to in *Southgate Master Fund, LLC v. United States*, 651 F. Supp. 2d 596 (N.D. Texas 2009).
11. Any document created or received by the IRS memorializing any discussion, meeting, or third party correspondence occurring between January 1, 2000, and January 9, 2007, between any IRS employee and any third party, regarding any transaction referred to in *Bemont Investments, LLC v. United States*, 106 A.F.T.R.2d 2010-5542 (E.D. Texas 2010).
12. Any document received by the IRS from any third party between January 1, 2000, and January 9, 2007, regarding any transaction referred to in *Bemont Investments, LLC v. United States*, 106 A.F.T.R.2d 2010-5542 (E.D. Texas 2010).

IRS FOIA Request  
May 6, 2016

For purposes of this request, the term “document” is used expansively and includes, by way of example and without limitation, all forms, records, agreements, contracts, communications, letters, reports, analyses, memoranda, e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, drafts, comments on drafts, diaries, calendars, workpapers, purchase orders, telecopies, telexes, or any information stored on optical disc, magnetic tape, microfilm or microfiche, computer memory storage device, the “cloud.” The term “document” also refers to any draft or prior version of a document responsive to this request. In addition, a non-identical copy is a unique document. Therefore, if a document has any notation or modification from an original, please produce the non-identical copy separately.

If it is determined that any requested document, or any portion thereof, will not be disclosed, please provide us with the non-exempt documents and with the non-exempt portions of the remaining documents. In the event an exemption is claimed, please provide us with all segregable non-exempt portions of any withheld document 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.

Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in whole or in part, please provide us with an index that specifies which exemption(s) is (are) being claimed for each portion of each document 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, e.g., Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973); *Batton v. Evers*, 598 F.3d 169 (5th Cir. 2010).

If document(s) responsive to this request have been destroyed, please identify the document(s) destroyed, the date of destruction, and the person or persons who destroyed the document(s).

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(H) and 601.702(f), I agree to pay reasonable charges, up to a maximum of \$5,000, incurred to search for and duplicate the requested documents. If you estimate that the fees will exceed this limit, please inform me first. In order to determine my status for the applicability of fees, I am an “Other” requester seeking information for non-commercial or personal use.

We understand and appreciate that you will exercise a presumption in favor of disclosure, and that you are committed to accountability and transparency in connection with this request. *See* Memorandum from President Barack Obama, Memorandum for the Heads of Executive Agencies, 74 Fed. Reg. 4,683 (Jan. 26, 2009); Eric Holder, Memorandum for Heads of Executive Departments and Agencies (Mar. 19, 2009) (stating that an 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



IRS FOIA Request  
May 6, 2016

it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.”).

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C), I establish my identity and right to access the requested documents by the Power of Attorney and Declaration of Representative on Form 2848 executed by Mr. Montgomery, attached as Exhibit A. I am Kim Marie Boylan, and I am requesting the above documents. I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct. Mr. Montgomery authorizes you to send the above requested documents to and/or communicate with me, as counsel, at the address below regarding this request:

Kim Marie Boylan  
White & Case LLP  
701 Thirteenth Street, NW  
Washington, DC 20005

Please send the requested documents to the address set forth above. If you have any questions concerning this request or require further information, please contact me at (202) 626-3685. Thank you for your timely consideration of this request.

Best regards,



**Kim Marie Boylan**

T +1 202 626 3685

E kboylan@whitecase.com