

EXHIBIT 8



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 17, 2014

Kevin Thorn
Thorn Law Group
888 16th St NW, Ste 800
Washington, DC 20006

Dear Kevin Thorn:

I am responding to your Freedom of Information Act (FOIA) request dated May 13, 2013 that we received on June 7, 2013.

You asked for a copy of all records relating to the examination of Joseph Arleo and the Estate of Joseph Arleo for tax years 1997 through 2012. Of the 4,753 pages located in response to your request, I am enclosing 4,363 pages. I am withholding 189 pages in part and 390 pages in full for the following reasons:

- I withheld 77 pages in part and 54 pages in full under FOIA exemption (b)(3). This portion of FOIA requires us to withhold information that is specifically exempted from disclosure by another law. The withheld portions are the tax information of another person or are outside the scope of your power-of-attorney. The law supporting this exemption is Internal Revenue Code section 6103(a).
- I withheld six pages in part under FOIA exemption (b)(3). The withheld portions are the tax information of another person. 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(e)(10).
- I deleted the Discriminant Information Function (DIF) score from eight pages of 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).
- I withheld five pages in part and 18 pages in full under FOIA exemption (b)(3). This portion of FOIA requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6105. Section 6105 protects information obtained

from a foreign country under a tax treaty. Information which is treated as confidential or secret under the tax convention cannot be disclosed to persons who are not entitled to information pursuant to a tax convention.

- I withheld 15 pages in full under FOIA exemption (b)(3). This portion of FOIA requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Title 31 United States Code section 5319.
- I withheld eight pages in part and 18 in full under FOIA exemption (b)(5). This portion of FOIA exempts from disclosure 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. There are three primary privileges covered by this exemption:
 - The deliberative process privilege protects documents that reflect the pre-decisional opinions and deliberations that play a direct part in the process of making recommendations on legal or policy matters.
 - The attorney work product privilege protects documents prepared by an attorney or other Service employee during litigation or in reasonable contemplation of litigation, and
 - The attorney-client privilege protects confidential communications between an attorney and a client relating to a legal matter for which the client has sought professional advice.
- I withheld one page in part and 199 in full under FOIA exemption (b)(7)(A). This portion of FOIA 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.

Disclosure of this information is also exempt under FOIA subsection (b)(3) supported by Internal Revenue Code section IRC Section 6103(e)(7), because release would impair federal tax administration.
- I withheld ten pages in part and 91 in full under FOIA exemption (b)(7)(C). This portion of FOIA exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- I am withholding 30 pages in part under FOIA exemption (b)(3). This portion of FOIA requires us to withhold information that is specifically exempted from disclosure by another law. Release would seriously impair IRS assessment, collection, and enforcement proceedings. The law supporting this exemption is Internal Revenue Code section 6103(e)(7). Disclosure of this information would

also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).

- I withheld 49 pages in part because they were outside the scope of your request.

The redacted portions of each page are marked by the applicable FOIA exemptions. Please be advised that more than one exemption can apply to a page. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

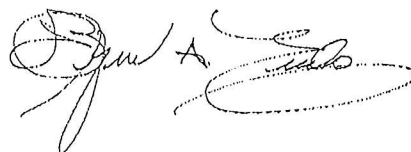
I am providing your documents in electronic format. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately. If you determine you need me to provide a printed copy of the documents please call Specialist Mark Spiry at the phone number shown below. You will be charged \$.20 per page, after an allowance of 100 pages at no charge, for printed documents.

The fee for copying the released documents is \$25.00, (we charge \$25 if we are providing 1,000 pages or more on a CD and another \$25 for every additional CD provided.). There are no search fees for locating personal records or other Privacy Act records.

Please send your check or money order in the amount of \$25.00 payable to the Treasury of the United States to the address below with the enclosed Fee Payment stub. We must receive your payment within 35 days from the date of this letter. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name and your client's name will be added to the FOIA Non-Payment list, and no future requests will be processed until all fees are paid in full.

If you have any questions please call Disclosure Specialist Mark G Spiry ID # 1000278802, at (206) 220-6552 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13158-0162.

Sincerely,



Byron D Endo
Disclosure Manager
Disclosure Office 12

Enclosures
CD with Responsive Records
Notice 393