EXHIBIT 6

Randy Sowers
South Mountain Creamery
8305 Bolivar Road
Middletown, MD 21769

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

July 7, 2016

Re: *FOIA Request re: Petition for Remission or Mitigation*

Dear FOIA Officer:

I am writing to request, under the Freedom of Information Act and/or the Privacy Act, any and all documents pertaining to the petition for remission or mitigation that I submitted on July 16, 2015. My petition sought the return of $29,500 that was seized from my bank account on or about February 28, 2012 and ordered forfeited to the IRS by the United States District Court for the District of Maryland on May 30, 2012.

Pursuant to Internal Revenue Manual 9.7.7.4.2, my petition was submitted to the United States Attorney for the District of Maryland. However, pursuant to Internal Revenue Manual 9.7.7.4.8, the U.S. Attorney's Office should have asked the IRS—as the seizing agency—to prepare a report pertaining to the petition. I believe relevant records are likely to be currently held in the office of Richard Weber, Chief, IRS-CI.

Specifically, I am requesting:

- All memoranda, emails, or other written correspondence generated by the IRS pertaining to my petition for remission or mitigation.

- All memoranda, emails, or other written correspondence received by the IRS pertaining to my petition for remission or mitigation.

- A copy of any written recommendation made by the IRS to the Department of Justice concerning the appropriate resolution of my petition for remission or mitigation.

For purposes of this request, I should be considered either a "representative of the news media" or "other requester." The information I am seeking will be made available to my attorneys at the Institute for Justice, which is a non-profit public interest law firm that frequently gathers

information of interest to the public through FOIA and other means, uses its editorial skills to create research reports, press releases, op-eds, information videos, and other online content (including materials on the Institute's website and "posts" on social media) about this information, and distributes such reports, press releases, op-eds, videos, and online content to the public and the news media. None of the requested information will be used for commercial purposes.

I am also requesting a waiver of all fees for this request. My petition for remission or mitigation has been the topic of significant media attention,[1] as well as congressional oversight,[2] and disclosure of the requested information is likely to contribute significantly to the public understanding of the government's consideration of that petition.

If you have any questions about this request please direct those questions to my attorney, Robert Everett Johnson of the Institute for Justice, at rjohnson@ij.org or (703) 682-9320. In addition, if there is a cost associated with this request and it is greater than $50, please contact my attorney with an estimate.

Please send electronic copies of these documents to my attorney at rjohnson@ij.org. Or, if electronic copies are not available, please direct physical copies to my attorney at the following address: Robert Everett Johnson, The Institute for Justice, 901 N. Glebe Rd., Suite 900, Arlington, VA 22203.

As verification of my identity, I have enclosed a copy of my driver's license. Thank you in advance for your help with this matter.

<div style="text-align:center">Regards,</div>

<div style="text-align:center">Randy Sowers</div>

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[1] *See, e.g.*, Editorial, *The IRS's Ill-Gotten Gains*, Wall St. Journal, July 15, 2015, http://on.wsj.com/1HR6xQ1; Kate Rogers, *Small Businesses Still Fighting for Cash Seized by IRS*, CNBC.com, Feb. 17, 2016, http://cnb.cx/1KpTk8U; Melissa Quinn, *Lawmakers Urge IRS, Justice Department to Return $29K Seized from Dairy Farmers*, Daily Signal, Mar. 25, 2016, http://dailysign.al/1RKrA1T.

[2] *See* Testimony of Randy Sowers, U.S. House of Representatives Committee on Ways and Means Subcommittee on Oversight, *Hearing on Protecting Small Businesses from IRS Abuse, Part II* (May 25, 2016), *available at* http://1.usa.gov/28Y5u6P.