

*Attachment B*



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 25, 2019

C. Michael Tarone, Esq.  
1850 M Street, NW  
Suite 1060  
Washington, DC 20036

Dear Mr. Tarone:

This is our final response to your Freedom of Information Act (FOIA) request dated January 23, 2019, that we received on January 30, 2019.

You asked for Form 211's files with the IRS:

1. Whistleblower claims and Form 211's (hereinafter referred to as the "Whistleblower Claim") related to alleged violation of the tax law by Chester W. Nosal, Taxpayer Identification No. XXX-XX-5865; AND/OR Natascha Nosal (f/k/a Natascha Danielle Fasnakis), Taxpayer Identification No. XXX-XX-7266. Taxpayers reside at 679 Hermitage Circle, Palm Beach Gardens, Florida 33410.
2. 1099's (hereinafter referred to as the "1099's") filed with the IRS for years 2000-2006 allegedly reporting alleged income by Chester W. Nosal from Capacitive Deionization Technology Systems, Inc.
3. IRS Tax Audit Investigation (hereinafter referred to as the "2017 IRS Investigation") initiated on or about January 3, 2017 concerning the Taxpayer's Form 1040 (December 31, 2015)

I request the entire file of the requested IRS information, and more specifically, the following information:

All records and information and documents which were created, maintained or submitted to any person or division of the IRS alleging that Taxpayers violated the tax law, to include submission of Whistleblower Claims, Form 211's, 1099's, and 2017 IRS Investigation.

All documents relating to Capacitive Deionization Technology Systems, Inc. which relate to the Whistleblower Claim, 1099's, Form 211, and 2017 IRS Investigation.

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All records and information and documents submitted by or relating to a Whistleblower Claim, which based on sworn statements of John Davies on October 11, 2018, were submitted by or with the assistance of John Davies and Greg Gutman.

All records and information and documents pertaining to whistleblower claimants alleged violation of the tax law that were generated in the course of the Whistleblower Claim investigation of Taxpayers, to include Form 211.

All records and information and documents relating to claimant's involvement in litigation with Taxpayers.

All descriptions of taxes allegedly due, and claimant's narrative, which would include descriptions of the location of assets, copies of the books and records, ledger sheet, receipts, bank records, contracts, emails, and electronically stored information.

All documents related to the Requested IRS Information.

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). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as imperfect with no further action.

You also asked for 1099s (hereinafter referred to as the "1099s) filed with the IRS for years 2000-2006 allegedly reporting alleged income by Chester W. Nosal from Capacitive Deionization Technology Systems, Inc.

We have a routine procedure that should be used to request information returns. For your convenience, I am enclosing Form 4506-T for this purpose. Instructions and mailing information are on the back of the form.

You may contact our FOIA Public Liaison, Herbert Ottenbreit, to discuss your request at:

300 North Los Angeles St., 3<sup>rd</sup> Fl., MS 4515  
Los Angeles, CA 90012-3308  
(213) 372-4599

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465, or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F19032-0300.

Sincerely,



Herbert Ottenbreit  
Disclosure Manager  
Disclosure Office 14

Enclosure  
Form 4506-T