

EXHIBIT J



July 26, 2019

Sent via U.S. Certified Mail/Return Receipt

IRS Appeals
Attn: FOIA Appeals
5045 E. Butler Ave.
M/Stop 55202
Fresno, CA 93727-5136

Re: Freedom of Information Act (FOIA) Appeal - No. F19128-0052 & No. F19133-0068

Dear FOIA Officer:

This letter constitutes an appeal under the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552(a)(6). On May 7, 2019, pursuant to the FOIA, the Southern Poverty Law Center ("SPLC") and the National Immigration Law Center ("NILC") requested records related to the execution of a search warrant and worksite enforcement operation conducted on April 5, 2018 by the Internal Revenue Service ("IRS") and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee. A copy of the May 7, 2019 FOIA request is attached hereto as **Exhibit A**.

On May 22, 2018, the SPLC received a letter, dated May 17, 2019, from the IRS which indicates that the letter is the final response to our May 7, 2019 FOIA request and that the request has been deemed incomplete and closed. *See Exhibit B*. This letter also indicates that the IRS received our request on May 8, 2019. However, on May 28, 2019 we received a second letter, dated May 21, 2019 which indicates that it is the IRS's final response to our May 7, 2019 request. *See Exhibit C*. This letter, in contrast to the first letter, indicates that our May 7, 2019 request was received on May 13, 2019. The May 21, 2019 IRS letter requests additional items to process the FOIA request.

On June 5, 2019, NILC and SPLC sent a responsive letter reiterating the plain language of the May 7, 2019 FOIA request stating that it was not seeking tax return information and requesting that the IRS redact any tax return information. *See Exhibit D*.¹

¹ An unsigned version of the full letter sent on June 5, 2019 is enclosed, along with scanned receipts showing delivery of an executed copy of the letter.

By a letter dated July 2, 2019, the IRS conceded the FOIA request did “not seek[] tax returns or tax return information,” but still refused to provide any documents because the information sought “would be contained in an investigative file, that would be retrievable by and [sic] Employer Identification Number and identify that an investigation was conducted.” Thus, the IRS claimed that because the scope of the Request “extends to documents ... that consist of, or contain the return information of a third party,” it would not produce any documents in response to the Request. The IRS continued to ignore Plaintiffs’ instruction to redact and/or segregate tax return information. The IRS also claimed, incorrectly, that the June 5, 2019 letter had “narrowed the scope” of our FOIA request to “the identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC.” The IRS “clos[ed the] request as incomplete with no further action.” The letter did not inform the SPLC and NILC of any right to appeal.

On July 17, 2019, Norma Ventura, SPLC Law Fellow, received a voicemail from Jody M. Mecham, wherein Ms. Mecham explained that she was calling in regards to a FOIA request. Ms. Mecham’s call was promptly returned on the same day. Our call went unanswered so we left a detailed message with a phone number and email. On July 19, 2019, Ms. Ventura called Ms. Mecham again and left her another message.

On July 22, 2019, the SPLC received a letter dated July 18, 2109 from Ms. Jody M. Mecham, Tax Law Specialist, Disclosure Office 12, wherein she states, “I have attempted to reach you by phone but have been unsuccessful.” See **Exhibit E**. Ms. Mecham’s letter enclosed a copy of the IRS’s July 2, 2019 letter. On July 26, 2019, Ms. Mecham and Ms. Ventura spoke over the phone. During the conversation, Ms. Mecham reiterated the contents of previous correspondence from the IRS explaining why the IRS could not disclose the requested information. Ms. Mecham also mentioned that names of confidential informants, inter alia, could not be disclosed because they were considered sensitive. Please note that our FOIA request does not seek the name of a confidential informant.

IRS’s withholding of responsive documents is without merit. FOIA’s segregability rule requires an agency to disclose non-exempt portions of a document. 5 U.S.C.A. § 552(b). Indeed, in *Vento v. IRS*, the court ordered that the IRS “disclos[e] employee’s names..., along with any other information contained in the ...documents that can be segregated from the taxpayer data.” *Vento v. I.R.S.*, No. CIV.A. 08-159, 2010 WL 1375279, at *4 (D.V.I. Mar. 31, 2010). Regardless of whether the documents contain the return information of a third party, the segregability rule requires that the agency produce the non-exempt portions of a document. See also *Sea Shepherd Conservation Soc’y v. Internal Revenue Serv.*, 89 F. Supp. 3d 81 (D.D.C. 2015) (holding that, where the information withheld did not appear to relate to the individual’s status as a taxpayer in any way, the IRS did not carry its burden to establish that the redacted information qualified as “return information” within meaning of 26 U.S.C.A. § 6103(a)).

The documents we seek do not constitute “return information” as defined by 26 U.S.C. § 6103(b)(2). Specifically, we do not request information regarding income, payments, receipts, deductions, assets, liabilities or any other matters within the definition of “return information.” Rather, we seek information about the planning and execution of a workplace raid, including, but not limited to, the identities of IRS personnel involved in the planning and execution of the raid.

Moreover, contrary to the argument of the IRS, the information sought would not reveal confidential information about the targets of any investigation. Such information is already public because it is set forth in the Affidavit of Nicholas R. Worsham, a Special Agent with the Internal Revenue Service, which was publicly filed along with a Search and Seizure Warrant on April 6, 2018 in the United States District Court for the Eastern District of Tennessee in Case No. 2:18-mj-66. *See USA v. Search Warrant*, No. 2:18-mj-66-MCLC-1 (E.D. Tenn. Apr. 6, 2018).

Lastly, the information we seek relates to an event with widespread and exceptional public interest in which there exist possible questions about the government's integrity. This affects public confidence and disclosure would contribute significantly to public understanding of operations or activities of government. 5 U.S.C.A. § 552(b)(7)(C). The FOIA request relates to possible violations of IRS's internal procedures and possible violations of statutory and Constitutional rights.

While the responses from IRS never indicated an appeal right, rather than file immediately with the court and without waiving any arguments that we have the right to proceed immediately in court, we have filed this appeal because the agency should reconsider its decision to close our request and it should produce all responsive records. We look forward to a prompt response to this appeal, as set forth in 5 U.S.C. § 552(a)(6)(A)(ii). We reserve the right to seek judicial relief in the event that the closure of this request is affirmed in full or in part. If you have any questions, please contact me directly at (470) 371-8043 or via email at norma.ventura@splcenter.org. Thank you in advance for your prompt response to this request.

Sincerely,



Norma Ventura,
Law Fellow, Southern Poverty Law Center

/s/ Nora A. Preciado

Nora A. Preciado
Senior Staff Attorney, National Immigration Law Center

EXHIBIT

A

May 7, 2019 Freedom of Information
Act Request to Internal Revenue Service



May 7, 2019

Sent via Facsimile and U.S. Certified Mail/Return Receipt

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Re: Expedited Request for Information under Freedom of Information Act (FOIA)

Dear FOIA Officer:

The Southern Poverty Law Center (SPLC) and the National Immigration Law Center (NILC) (collectively "Requesters") make this request for information under the Freedom of Information Act (FOIA), 5 U.S.C. § 552 *et seq.*, for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by the Internal Revenue Service (IRS) and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee.

Requesters seek all records¹ relating to the law enforcement activity conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

- I. All records related to the planning and carrying out of the worksite operation conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to:
 - a. Enforcement Action Review Form (EARF);
 - b. Risk Assessment Guide;
 - c. Search Warrant Checklist;
 - d. Search Warrant Plan;

¹ The term "records" as used in this request includes, but is not limited to all records or communications preserved in electronic or written form, including but not limited to correspondence, documents, data, videotapes, audio tapes, faxes, files, e-mails, guidance, guidelines, evaluations, instructions, analyses, memoranda, agreements, notes, orders, policies, procedures, protocols, reports, rules, technical manuals, training manuals, or studies.

2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agencies, including but not limited to the Tennessee Highway Patrol and the Morristown Police Department, related to the worksite enforcement operation conducted at Southeastern Provision LLC;
3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs Enforcement, Homeland Security Investigations, and Customs and Border Protection) related to the worksite enforcement operation conducted at Southeastern Provision LLC;
4. All communications, not concerning tax returns or tax return information, between the IRS and individuals associated with Southeastern Provision LLC, including managers, supervisors, employees and/or agents;
5. Copies of all photographs taken during the worksite enforcement operation conducted at Southeastern Provision LLC;
6. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision LLC related to the worksite enforcement operation, including but not limited to, *In re the Search of: 1617 Helton Road, Bean Station, TN 37708* (E.D. Tenn. Apr. 2, 2018);
7. The identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC, including, but not limited to:
 - a. Full name;
 - b. Rank or official title; and
 - c. Office location;
8. All FOIA Search Staffing Sheets related to the instant FOIA request.

Please note that Requesters do not seek tax returns or tax return information, as defined under 26 U.S.C. § 6103, of any third party, including those of Mr. James Brantley, owner of the Southeastern Provision plant. Although Requesters do not anticipate the requested records to contain any information exempted under Section 6103, should the records contain tax return information, such information may be redacted. However, we expect those portions of the records not subject to redaction to be produced.

Fee Waiver Request

Requesters respectfully request a waiver of all costs associated with a response to this FOIA pursuant to the public interest/benefit fee waiver available under 5 U.S.C. § 552(a)(4)(A)(iii) (“Documents shall be furnished without any charge . . . if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the

Requesters.”). The public interest/benefit fee waiver provisions of the FOIA are to be “liberally construed” and are “consistently associated with requests from journalists, scholars, and non-profit interest groups who it was intended to benefit.” See *Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003) (“Congress amended FOIA to ensure that it be ‘liberally construed’ in favor of fee waivers for noncommercial Requesters.”) (citation omitted); see also *Carney v. U.S. Dept. of Justice*, 19 F.3d 807, 814 (2d Cir. 1994) (reversing a fee waiver denial that was based on an “unduly restrictive construction [of] the public interest fee waiver provision”).

Disclosure of the requested information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government regarding high-visibility worksite enforcement actions. Already this worksite enforcement action has garnered national attention. See, e.g., “ICE Raids Meatpacking Plant in Rural Tennessee; 97 Immigrants Arrested,” Washington Post (Apr. 6, 2018), https://www.washingtonpost.com/local/immigration/ice-raids-meatpacking-plant-in-rural-tennessee-more-than-95-immigrants-arrested/2018/04/06/4955a79a-39a6-11e8-8fd2-49fe3c675a89_story.html?utm_term=.35870ae9c91a.

The SPLC provides free legal representation to immigrants who have suffered violations of their civil rights. The SPLC also engages in disseminating information, regularly participating in public forums regarding civil rights and immigration. The SPLC gathers information through research and FOIA requests on emerging and on-going civil rights and immigration issues. That information is used to create and publish unique reports and public education materials, which are published in print and/or on the internet at www.splcenter.org. The information SPLC seeks out and the publications it creates are to educate and inform the public of policies, events, and news that affects their civil rights. The intended audience is elected officials and policy makers, the general public, interest groups, and various stakeholders nationwide. Furthermore, the issue of workplace immigration enforcement is “in the public interest” and has generated significant attention from advocates, policy makers, and the general public, as indicated by extensive media coverage of the issue. Your response to this request will be used to contribute to that discussion.

NILC is a nonprofit national legal advocacy organization that engages in policy analysis, advocacy, education, and litigation to promote and advance the rights of low-income immigrants and their families. NILC serves as an important resource to a broad range of immigrant advocacy groups, community organizations, legal service organizations, and the general public. As a part of its work, NILC disseminates information to the public through electronic newsletters, news alerts, issue briefs, trainings, and other educational and informational materials. In addition, NILC disseminates information to individuals, tax-exempt organizations, not-for-profit groups, and members through its website (<http://www.nilc.org>). NILC regularly disseminates information obtained through FOIAs on issues affecting low-income immigrants.² NILC’s website receives approximately 4,100 visits per day, and many visitors actively download NILC’s reports, brochures, and fact sheets. NILC’s email listserv has about 70,000 subscribers. NILC’s Twitter account has over 74,200 followers. Moreover, the National Immigration Law Center is routinely granted fee waivers by government agencies. Some of the fee waivers granted include FOIA Requests 2019-ICFO-24765; 2018-HQFO-01161, 2017-ICFO-28442, 2017-ICFO-

² See, e.g., <http://www.nilc.org/issues/daca/daca-foia-documents/>

40212, and 2016-HQFO-00400.

Requesters have no commercial interest in these records, are requesting them for educational and advocacy-related purposes and will disseminate any information they obtain to the public free of charge. *See* 6 C.F.R. § 5.11(k). Any information related to the worksite enforcement operation at Southeastern Provisions contributes significantly to public understanding and may help dispel some of the fear and panic currently felt in immigrant communities across the countries because of this enforcement operation. The information sought in this FOIA request is of great value to the public and cannot otherwise be obtained through public searches.

Should a fee waiver not be granted, we request a limitation of processing fees pursuant to 5 U.S.C. § 552(a)(4)(A)(ii)(II). (“[F]ees shall be limited to reasonable standard charges for document duplication when records are not sought for commercial use and the request is made by ... a representative of the news media.”). *See also* 6 C.F.R. § 5.11(d); 28 C.F.R. § 16.10(d). If the fee waiver request is denied, while reserving our right to appeal the denial, the Requesters agree to pay fees up to \$50. If fees are estimated to exceed this limit, please inform us to obtain consent to incur additional fees.

Expedited Processing

Requesters also request expedited processing because there is “an urgency to inform the public about an actual or alleged federal government activity” by an organization “primarily engaged in disseminating information.” 5 U.S.C. § 552(a)(6)(E)(v)(II). This request implicates a matter of urgent public concern: namely, government policies and practices related to immigration raids, which often impact workers with employment authorization and citizens as well.

In addition, expedited processing is warranted because the information sought is needed to prevent “the loss of substantial due process rights.” 28 C.F.R. §16.5(d)(1)(iii). On February 21, 2019, Requesters filed a class-action lawsuit in the U.S. District Court for the Eastern District of Tennessee on behalf of the workers alleging constitutional violations committed by federal officers in the course of the April 5, 2018 worksite enforcement operation. *See Zelaya v. Miles*, 3:19-cv-00062 (E.D. Tenn. Filed Feb. 21, 2019). These violations include unlawful arrest, race discrimination, and excessive force. *Id.* While the Requesters have been able to identify some of the officers present during the raid, Requesters seek the information in their request to ascertain the identities of other officers who violated, or witnessed violations of, the rights of the workers present during the raid. Given the gravity of the alleged constitutional violations, requests for information regarding the manner in which the raid was conducted and who was involved require an immediate response. If a response is not given immediately, those Plaintiffs litigation the violations of their constitutional rights risk losing their claims. As such, expedited processing is warranted to prevent the loss of substantial due process rights.

Expedited processing is also warranted because the information sought relates to “a matter of widespread and exceptional media interest in which there exist possible questions about the government’s integrity which affects public confidence.” 28 C.F.R. §16.5(d)(1)(iv). This request relates to possible violations of IRS’s internal procedures and possible violations of statutory and Constitutional rights. The exceptional media interest in the conduct of IRS’ involvement in this

worksite enforcement operation is demonstrated by the widespread news coverage at both the local and national level.³

Lastly, on December 17, 2018, in a request similar to the instant request, NILC sought the identities of all Immigration and Customs Enforcement, Homeland Security Investigations, or other Department of Homeland Security personnel physically present during the same worksite enforcement operation referenced here. See ICE FOIA Request No. 2019-ICFO-32230. NILC sought and was granted expedited processing of that request. See ICE FOIA Response Letter attached hereto as **Exhibit A**. Given the similarity between the ICE FOIA request and this request, expedited processing is also due here.⁴

Should you decide that expedited processing is not warranted, Requesters reserve their right to appeal that decision and expect a response within the twenty-day time limit set forth under 5 U.S.C. § 552(a)(6)(A)(ii).

Conclusion

The requested records are not exempt from disclosure under the FOIA. We expect that all records will be provided in complete form. For any records produced in redacted form, we request that only necessary portions are redacted with non-redacted content disclosed and that the specific statutory grounds justifying the redaction is provided. If you deny this request in whole or in part, we request you provide a written explanation justifying the denial, including references to the application statutory provisions that support the denial. Finally, should any records be withheld, please also provide the exemption that permits the withholding and provide a list of the records being withheld.

Requesters reserve all rights to appeal available under federal law, including appeal of a denial in whole or part of this request, or a constructive denial. Additionally, we reserve the right to challenge the adequacy of the search for responsive documents, the withholding of any documents, redactions in the responsive records produced, as well as decisions to deny expedited

3 See “ICE Raids Meatpacking Plant in Rural Tennessee; 97 Immigrants Arrested,” Washington Post (Apr. 6, 2018), https://www.washingtonpost.com/local/immigration/ice-raids-meatpacking-plant-in-rural-tennessee-more-than-95-immigrants-arrested/2018/04/06/4955a79a-39a6-11e8-8fd2-49fe3c675a89_story.html?utm_term=.35870ae9c91a; “Families Wait for Answers After ICE Raid in Grainger County,” WBIR (Apr. 6, 2018), <https://www.wbir.com/article/news/local/families-wait-for-answers-after-ice-raid-in-grainger-county/51-536062125>; “Affidavit Details Alleged Worker Exploitation, Tax Fraud at Grainger Plant,” WBIR (Apr. 6, 2018), <https://www.wbir.com/article/news/crime/affidavit-details-alleged-worker-exploitation-tax-fraud-at-grainger-co-plant/51-535625793>; “Large Cash Withdrawals Led Federal Authorities to Grainger County Slaughterhouse,” ABC 6/WATE (Apr. 6, 2018), <http://www.wate.com/news/local-news/97-detained-at-grainger-co-slaughterhouse-following-ice-raid/1104512258>; “IRS, ICE Officials Raid Grainger County Meat Packing Plant,” Citizen Tribune (Apr. 6, 2018), http://www.citizentribune.com/news/local/irs-i-c-e-officials-raid-grainger-county-meat-packing/article_214bbe7e-39ba-11e8-b62c-bb1f2d394701.html; “ICE raids Grainger County meatpacking plant amid charges owners avoided \$2.5M in payroll taxes,” Knox News (Apr. 5, 2018), <https://www.knoxnews.com/story/news/crime/2018/04/05/ice-raids-meatpacking-plant-grainger-county/490673002/>; “97 Arrested in Immigration Raid at TN Beef Plant,” Ag Web (Apr. 6, 2018), <https://www.agweb.com/article/97-arrested-in-immigration-raid-at-tn-beef-plant/>; “At least 50 detained in Tennessee Immigration Raid,” Mountain News/WYMT (Apr. 6, 2018), <http://www.wyvt.com/content/news/478993163.html>.

⁴ Please note that ICE also granted NILC’s request for a fee waiver.

processing, to withhold any information, or to deny a waiver or limitation of fees.

I certify that the information contained in this request is true and correct to the best of my knowledge. *See* 6 C.F.R. § 5.5(d)(3).

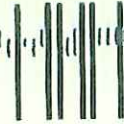
Please contact me should you have any questions regarding this request. You may reach me directly at (404) 521-6700 or at norma.ventura@splcenter.org. Thank you in advance for your time and consideration of this request.

Sincerely,

s/Norma Ventura
Law Fellow

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
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C/O CARMEN MARTINEZ

P.O. BOX 1287

DECATUR, GA 30031

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Southern Poverty Law Center
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EXHIBIT B

May 17, 2019 Internal Revenue Service
Response



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 17, 2019

Southern Poverty Law Center
Norma Ventura
PO Box 1287
Decatur, GA 30031

Dear Norma Ventura:

This is a final response to your Freedom of Information Act (FOIA) request dated May 7, 2019 that we received on May 8, 2019.

You asked for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by IRS and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee.

Requesters seek all records relating to the law enforcement activity conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

1. All records related to the planning and carrying out of the worksite operation conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to:

- a. Enforcement Action Review Form (EARF);
- b. Risk Assessment Guide;
- c. Search Warrant Checklist;
- d. Search Warrant Plan;

2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agencies, including but not limited to the Tennessee Highway Patrol and the Morristown Police Department, related to the worksite enforcement operation conducted at Southeastern Provision LLC;

3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs Enforcement and Homeland Security Investigations) related to the worksite enforcement operation conducted at Southeastern Provision LLC;

4. All communications, not concerning tax returns or tax return information, between the IRS and individuals associated and individuals associated with Southeastern Provision LLC, including managers, supervisors, employees and/or agents;

5. Copies of all photographs taken during the worksite enforcement operation conducted at Southeastern Provision LLC;

6. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision LLC related to the worksite enforcement operation, including but not limited to, In re the search of: 1617 Helton Road, Bean Station, TN 37708 (ED Tenn Apr 2, 2018);

7. The identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC, including, but not limited to.

- a. Full name;
- b. Rank or official title; and
- c. Office location;

8. All FOIA Search Staffing Sheets related to the instant FOIA request.

Please note that Requesters do not seek tax returns or tax return information, as defined under 26 USC 6103, of any third party, including those of Mr James Brantley, owner of the Southeastern Provision plant. Although Requesters do not anticipate the requested records to contain any information exempted under Section 6103, should the records contain tax return information, such information may be redacted. However, we expect those portions of the records not subject to redaction to be produced.

The scope of your request extends to documents, to the extent that any exist, 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). 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 incomplete with no further action.

You may contact our FOIA Public Liaison, Leon Wells, to discuss your request at:

Internal Revenue Service
Disclosure Office 12
1973 N Rulon White Blvd MS 7000
Ogden, UT 84404
(801) 620-6043

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 Jody M Mecham ID # 1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19128-0052.

Sincerely,



Jody M Mecham
Tax Law Specialist
Disclosure Office 12

Internal Revenue Service
Submission Processing Center
Ogden, UT 84201

Ms 7000

Official Business
Penalty for Private Use, \$300

MAY 22 2019

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\$300 Penalty
For Private Use
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EXHIBIT C

May 21, 2019 Internal Revenue Service
Response



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

May 21, 2019

Southern Poverty Law Center
Attn: Norma Ventura
P.O. Box 1287
Decatur, GA 30031

Dear Ms. Ventura:

This is our final response to your Freedom of Information Act (FOIA) request dated May 7, 2019 that we received on May 13, 2019.

We need the items checked below before we can process your FOIA request.

- Describe the records in reasonably sufficient detail to enable us to find them. This may include [indicate additional information needed to clarify request].
- Provide proof of your right to access the requested records. Acceptable proof may include a properly executed Power of Attorney, Form 2848.
- Establish your identity by submitting:
 - a. Your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
 - b. A notarized statement swearing to or affirming your identity. The notary seal must be on the same page as your signature; or
 - c. A statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity. If the declaration is sworn within the United States, its territories, possessions, or commonwealths, the sworn statement must include the following language: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date)."
- Request must be signed.
- Provide your social security number.
- State your agreement to pay for search and copying fees or request that they be reduced or waived. Fees may be reduced or waived only if you can show

that disclosure of the requested information is in the public interest rather than the commercial interest of the requester.

Please send us the indicated information within 35 days, along with a copy of this letter and your original request with the information requested. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

You may contact our FOIA Public Liaison, P. Sharisse Tompkins, to discuss your request at:

Disclosure Office 09
P.O. Box 2986 - MS 7000 AUSC
Austin, TX 78768
(214) 413-5293

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 have any questions please call Senior Disclosure Specialist Jeremy A Woods ID # 1000221413, at (512) 460-4433 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19133-0068.

Sincerely,



Jeremy Woods ID# 02-21413
Senior Disclosure Specialist
Disclosure Office 09

Enclosure:
Copy of Request



May 7, 2019

Sent via Facsimile and U.S. Certified Mail/Return Receipt

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

INTERNAL REVENUE SERVICE
Data Service

MAY 13 2019

Centralized Processing Unit
Atlanta, GA

Re: Expedited Request for Information under Freedom of Information Act (FOIA)

Dear FOIA Officer:

The Southern Poverty Law Center (SPLC) and the National Immigration Law Center (NILC) (collectively "Requesters") make this request for information under the Freedom of Information Act (FOIA), 5 U.S.C. § 552 *et seq.*, for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by the Internal Revenue Service (IRS) and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee.

Requesters seek all records¹ relating to the law enforcement activity conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

1. All records related to the planning and carrying out of the worksite operation conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to:
 - a. Enforcement Action Review Form (EARF);
 - b. Risk Assessment Guide;
 - c. Search Warrant Checklist;
 - d. Search Warrant Plan;

¹ The term "records" as used in this request includes, but is not limited to all records or communications preserved in electronic or written form, including but not limited to correspondence, documents, data, videotapes, audio tapes, faxes, files, e-mails, guidance, guidelines, evaluations, instructions, analyses, memoranda, agreements, notes, orders, policies, procedures, protocols, reports, rules, technical manuals, training manuals, or studies.

2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agencies, including but not limited to the Tennessee Highway Patrol and the Morristown Police Department, related to the worksite enforcement operation conducted at Southeastern Provision LLC;
3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs Enforcement, Homeland Security Investigations, and Customs and Border Protection) related to the worksite enforcement operation conducted at Southeastern Provision LLC;
4. All communications, not concerning tax returns or tax return information, between the IRS and individuals associated with Southeastern Provision LLC, including managers, supervisors, employees and/or agents;
5. Copies of all photographs taken during the worksite enforcement operation conducted at Southeastern Provision LLC;
6. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision LLC related to the worksite enforcement operation, including but not limited to, *In re the Search of: 1617 Helton Road, Bean Station, TN 37708* (E.D. Tenn. Apr. 2, 2018);
7. The identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC, including, but not limited to:
 - a. Full name;
 - b. Rank or official title; and
 - c. Office location;
8. All FOIA Search Staffing Sheets related to the instant FOIA request.

Please note that Requesters do not seek tax returns or tax return information, as defined under 26 U.S.C. § 6103, of any third party, including those of Mr. James Brantley, owner of the Southeastern Provision plant. Although Requesters do not anticipate the requested records to contain any information exempted under Section 6103, should the records contain tax return information, such information may be redacted. However, we expect those portions of the records not subject to redaction to be produced.

Fee Waiver Request

Requesters respectfully request a waiver of all costs associated with a response to this FOIA pursuant to the public interest/benefit fee waiver available under 5 U.S.C. § 552(a)(4)(A)(iii) ("Documents shall be furnished without any charge ... if disclosure of the information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government and is not primarily in the commercial interest of the

Requesters.”). The public interest/benefit fee waiver provisions of the FOIA are to be “liberally construed” and are “consistently associated with requests from journalists, scholars, and non-profit interest groups who it was intended to benefit.” *See Judicial Watch, Inc. v. Rossotti*, 326 F.3d 1309, 1312 (D.C. Cir. 2003) (“Congress amended FOIA to ensure that it be ‘liberally construed’ in favor of fee waivers for noncommercial Requesters.”) (citation omitted); *see also Carney v. U.S. Dept. of Justice*, 19 F.3d 807, 814 (2d Cir. 1994) (reversing a fee waiver denial that was based on an “unduly restrictive construction [of] the public interest fee waiver provision”).

Disclosure of the requested information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government regarding high-visibility worksite enforcement actions. Already this worksite enforcement action has garnered national attention. *See, e.g.*, “ICE Raids Meatpacking Plant in Rural Tennessee; 97 Immigrants Arrested,” *Washington Post* (Apr. 6, 2018), https://www.washingtonpost.com/local/immigration/ice-raids-meatpacking-plant-in-rural-tennessee-more-than-95-immigrants-arrested/2018/04/06/4955a79a-39a6-11e8-8fd2-49fe3c675a89_story.html?utm_term=.35870ae9c91a.

The SPLC provides free legal representation to immigrants who have suffered violations of their civil rights. The SPLC also engages in disseminating information, regularly participating in public forums regarding civil rights and immigration. The SPLC gathers information through research and FOIA requests on emerging and on-going civil rights and immigration issues. That information is used to create and publish unique reports and public education materials, which are published in print and/or on the internet at www.splcenter.org. The information SPLC seeks out and the publications it creates are to educate and inform the public of policies, events, and news that affects their civil rights. The intended audience is elected officials and policy makers, the general public, interest groups, and various stakeholders nationwide. Furthermore, the issue of workplace immigration enforcement is “in the public interest” and has generated significant attention from advocates, policy makers, and the general public, as indicated by extensive media coverage of the issue. Your response to this request will be used to contribute to that discussion.

NILC is a nonprofit national legal advocacy organization that engages in policy analysis, advocacy, education, and litigation to promote and advance the rights of low-income immigrants and their families. NILC serves as an important resource to a broad range of immigrant advocacy groups, community organizations, legal service organizations, and the general public. As a part of its work, NILC disseminates information to the public through electronic newsletters, news alerts, issue briefs, trainings, and other educational and informational materials. In addition, NILC disseminates information to individuals, tax-exempt organizations, not-for-profit groups, and members through its website (<http://www.nilc.org>). NILC regularly disseminates information obtained through FOIAs on issues affecting low-income immigrants.² NILC’s website receives approximately 4,100 visits per day, and many visitors actively download NILC’s reports, brochures, and fact sheets. NILC’s email listserv has about 70,000 subscribers. NILC’s Twitter account has over 74,200 followers. Moreover, the National Immigration Law Center is routinely granted fee waivers by government agencies. Some of the fee waivers granted include FOIA Requests 2019-ICFO-24765; 2018-HQFO-01161, 2017-ICFO-28442, 2017-ICFO-

² See, e.g., <http://www.nilc.org/issues/daca/daca-foia-documents/>

40212, and 2016-HQFO-00400.

Requesters have no commercial interest in these records, are requesting them for educational and advocacy-related purposes and will disseminate any information they obtain to the public free of charge. *See* 6 C.F.R. § 5.11(k). Any information related to the worksite enforcement operation at Southeastern Provisions contributes significantly to public understanding and may help dispel some of the fear and panic currently felt in immigrant communities across the countries because of this enforcement operation. The information sought in this FOIA request is of great value to the public and cannot otherwise be obtained through public searches.

Should a fee waiver not be granted, we request a limitation of processing fees pursuant to 5 U.S.C. § 552(a)(4)(A)(ii)(II). (“[F]ees shall be limited to reasonable standard charges for document duplication when records are not sought for commercial use and the request is made by ... a representative of the news media.”). *See also* 6 C.F.R. § 5.11(d); 28 C.F.R. § 16.10(d). If the fee waiver request is denied, while reserving our right to appeal the denial, the Requesters agree to pay fees up to \$50. If fees are estimated to exceed this limit, please inform us to obtain consent to incur additional fees.

Expedited Processing

Requesters also request expedited processing because there is “an urgency to inform the public about an actual or alleged federal government activity” by an organization “primarily engaged in disseminating information.” 5 U.S.C. § 552(a)(6)(E)(v)(II). This request implicates a matter of urgent public concern: namely, government policies and practices related to immigration raids, which often impact workers with employment authorization and citizens as well.

In addition, expedited processing is warranted because the information sought is needed to prevent “the loss of substantial due process rights.” 28 C.F.R. §16.5(d)(1)(iii). On February 21, 2019, Requesters filed a class-action lawsuit in the U.S. District Court for the Eastern District of Tennessee on behalf of the workers alleging constitutional violations committed by federal officers in the course of the April 5, 2018 worksite enforcement operation. *See Zelaya v. Miles*, 3:19-cv-00062 (E.D. Tenn. Filed Feb. 21, 2019). These violations include unlawful arrest, race discrimination, and excessive force. *Id.* While the Requesters have been able to identify some of the officers present during the raid, Requesters seek the information in their request to ascertain the identities of other officers who violated, or witnessed violations of, the rights of the workers present during the raid. Given the gravity of the alleged constitutional violations, requests for information regarding the manner in which the raid was conducted and who was involved require an immediate response. If a response is not given immediately, those Plaintiffs litigation the violations of their constitutional rights risk losing their claims. As such, expedited processing is warranted to prevent the loss of substantial due process rights.

Expedited processing is also warranted because the information sought relates to “a matter of widespread and exceptional media interest in which there exist possible questions about the government’s integrity which affects public confidence.” 28 C.F.R. §16.5(d)(1)(iv). This request relates to possible violations of IRS’s internal procedures and possible violations of statutory and Constitutional rights. The exceptional media interest in the conduct of IRS’ involvement in this

worksite enforcement operation is demonstrated by the widespread news coverage at both the local and national level.³

Lastly, on December 17, 2018, in a request similar to the instant request, NILC sought the identities of all Immigration and Customs Enforcement, Homeland Security Investigations, or other Department of Homeland Security personnel physically present during the same worksite enforcement operation referenced here. See ICE FOIA Request No. 2019-ICFO-32230. NILC sought and was granted expedited processing of that request. See ICE FOIA Response Letter attached hereto as Exhibit A. Given the similarity between the ICE FOIA request and this request, expedited processing is also due here.⁴

Should you decide that expedited processing is not warranted, Requesters reserve their right to appeal that decision and expect a response within the twenty-day time limit set forth under 5 U.S.C. § 552(a)(6)(A)(ii).

Conclusion

The requested records are not exempt from disclosure under the FOIA. We expect that all records will be provided in complete form. For any records produced in redacted form, we request that only necessary portions are redacted with non-redacted content disclosed and that the specific statutory grounds justifying the redaction is provided. If you deny this request in whole or in part, we request you provide a written explanation justifying the denial, including references to the application statutory provisions that support the denial. Finally, should any records be withheld, please also provide the exemption that permits the withholding and provide a list of the records being withheld.

Requesters reserve all rights to appeal available under federal law, including appeal of a denial in whole or part of this request, or a constructive denial. Additionally, we reserve the right to challenge the adequacy of the search for responsive documents, the withholding of any documents, redactions in the responsive records produced, as well as decisions to deny expedited

³ See "ICE Raids Meatpacking Plant in Rural Tennessee; 97 Immigrants Arrested," Washington Post (Apr. 6, 2018), https://www.washingtonpost.com/local/immigration/ice-raids-meatpacking-plant-in-rural-tennessee-more-than-95-immigrants-arrested/2018/04/06/4955a79a-39a6-11e8-8fd2-49fe3c675a89_story.html?utm_term=.35870ae9c91a; "Families Wait for Answers After ICE Raid in Grainger County," WBIR (Apr. 6, 2018), <https://www.wbir.com/article/news/local/families-wait-for-answers-after-ice-raid-in-grainger-county/51-536062125>; "Affidavit Details Alleged Worker Exploitation, Tax Fraud at Grainger Plant," WBIR (Apr. 6, 2018), <https://www.wbir.com/article/news/crime/affidavit-details-alleged-worker-exploitation-tax-fraud-at-grainger-co-plant/51-535625793>; "Large Cash Withdrawals Led Federal Authorities to Grainger County Slaughterhouse," ABC 6/WATE (Apr. 6, 2018), <http://www.wate.com/news/local-news/97-detained-at-grainger-co-slaughterhouse-following-ice-raid/1104512258>; "IRS, ICE Officials Raid Grainger County Meat Packing Plant," Citizen Tribune (Apr. 6, 2018), http://www.citizentribune.com/news/local/irs-i-c-e-officials-raid-grainger-county-meat-packing/article_214bbe7e-39ba-11e8-b62c-bb1f2d394701.html; "ICE raids Grainger County meatpacking plant amid charges owners avoided \$2.5M in payroll taxes," Knox News (Apr. 5, 2018), <https://www.knoxnews.com/story/news/crime/2018/04/05/ice-raids-meatpacking-plant-grainger-county/490673002/>; "97 Arrested in Immigration Raid at TN Beef Plant," Ag Web (Apr. 6, 2018), <https://www.agweb.com/article/97-arrested-in-immigration-raid-at-tn-beef-plant/>; "At least 50 detained in Tennessee Immigration Raid," Mountain News/WYMT (Apr. 6, 2018), <http://www.wyml.com/content/news/478993163.html>.

⁴ Please note that ICE also granted NILC's request for a fee waiver.

processing, to withhold any information, or to deny a waiver or limitation of fees.

I certify that the information contained in this request is true and correct to the best of my knowledge. *See* 6 C.F.R. § 5.5(d)(3).

Please contact me should you have any questions regarding this request. You may reach me directly at (404) 521-6700 or at norma.ventura@splcenter.org. Thank you in advance for your time and consideration of this request.

Sincerely,

s/Norma Ventura
Law Fellow

EXHIBIT A

ICE FOIA Response Letter to ICE FOIA
Request No. 2019-ICFO-32230.

SPLC  Southern Poverty Law Center
P.O. Box 1347
Dacula, GA 30031-1347

REGISTERED MAIL
7017 3040 0000 6742 0764
PH9 05/07/2018 11:26:46 AM
RO 3040 Post Office

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

00362-300606 

Internal Revenue Service
P.O. Box 47421
Doraville, GA 30362-0421

13A

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05/23/2019

US POSTAGE \$000.65

US OFFICIAL MAIL
\$300 Penalty
For Private Use

ZIP 30341

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MAY 28 2019

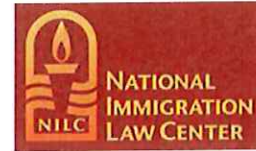


9509181287 8013



EXHIBIT D

June 5, 2019 Response to Internal
Revenue Service



June 5, 2019

Sent via U.S. Certified Mail/Return Receipt

IRS
Disclosure Scanning Operation - Stop 93A
PO Box 621506
Atlanta, GA 30362

IRS
Attn: Leon Wells, FOIA Public Liaison
Disclosure Office 12
1973 N Rulon White Blvd MS 7000
Ogden, UT 84404

IRS
Attn: P. Sharisse Tomkins, FOIA Public
Liaison
Disclosure Office 09
P.O. Box 2986 – MS 7000 AUSC
Austin, TX 78768

Re: Freedom of Information Act (FOIA) Request No. F19128-0052 & No. F19133-0068

Dear FOIA Officer:

This letter concerns FOIA request Nos. F19128-0052 and F19133-0068. On May 7, 2019, pursuant to the FOIA, the Southern Poverty Law Center (“SPLC”) and the National Immigration Law Center (“NILC”) requested records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by the Internal Revenue Service (IRS) and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee. A copy of the May 7, 2019 FOIA request is attached hereto as **Exhibit A**.

On May 22, 2018, the SPLC received a letter, dated May 17, 2019, from the IRS which indicates that the letter is the final response to our May 7, 2019 FOIA request and that the request has been deemed incomplete and closed. *See Exhibit B*. This letter also indicates that the IRS received our request on May 8, 2019. However, on May 28, 2019 we received a second letter, dated May 21, 2019 which indicates that it is the IRS’s final response to our May 7, 2019 request. *See Exhibit C*. This letter, in contrast to the first letter, indicates that our May 7, 2019 request was received on May 13, 2019. The May 21, 2019 letter requests additional items to process the FOIA request.

IRS's May 17, 2019 Letter Closing the FOIA Request

The IRS May 17, 2019 letter designates our May 7, 2019 request as No. F19128-0052. The letter states that “the scope of our request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party” and thus “may not be disclosed unless specifically authorized by law.” The letter further states that “when a person is requesting records pertaining to other persons or business, ‘the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate’ citing 26 C.F.R. § 601.702(c)(5)(iii)(C). The letter concludes that the IRS is closing our request as “incomplete with no further action.”

IRS's May 21, 2019 Letter Request for Additional Information

The IRS May 21, 2019 letter designates our May 7, 2019 request as No. F19133-0068. The letter requests proof of requester’s right to access the requested records, such as an executed Power of Attorney, Form 2848; proof of identity and a signature on the request. The letter does not indicate the reasons for the additional requested information.

The FOIA regulations require that each agency, upon any request for records which (i) reasonably describes such records and (ii) is made in accordance with published rules stating the time, place, fees (if any), and procedures to be followed, shall make the records promptly available to any person. 5 U.S.C. § 552(a)(3)(A). The IRS requires that when the request involves the tax records of an individual or business, the requester must also include a copy of the requester’s driver’s license or a sworn or notarized statement swearing to or affirming their identity. *See* <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>. Such requirements are inapplicable to our May 7, 2019 FOIA request because our request does not seek tax returns or tax return information of an individual or a business, as defined under 26 U.S.C. § 6103, of any party, including those of Mr. James Brantley, owner of the Southeastern Provision plant. The records requested, for example, seek the identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC. Such records do not fall within 26 U.S.C. § 6103 and in the event that such records reveal tax return information as defined under § 6103, it is unclear to us why such information could not be redacted or records reasonably segregated. In addition, it is unlikely that records of communications between the IRS and state and federal agencies related to, or other records pertaining to the execution of the worksite operation conducted at Southeastern Provision LCC in Bean Station, Tennessee on April 5, 2018 contain tax return information. Similarly, it is unclear why those records could not be redacted or segregated if they contain any tax return information.

Therefore, the IRS must process the May 7, 2019 request (No. F19128-0052 and No. F19133-0068) as submitted and produce the records requested or issue a determination.

We look forward to a prompt response to this letter. Please provide a written response by **June 15, 2019**. We reserve the right to seek judicial relief if our May 7, 2019 FOIA request is not processed in full or in part within the specified time frame. If you have any questions, please contact me directly at (404) 521-6700 or at norma.ventura@splcenter.org. Thank you in advance for your time and consideration of this request.

Sincerely,

Norma Ventura,
Law Fellow

UNITED STATES POSTAL SERVICE

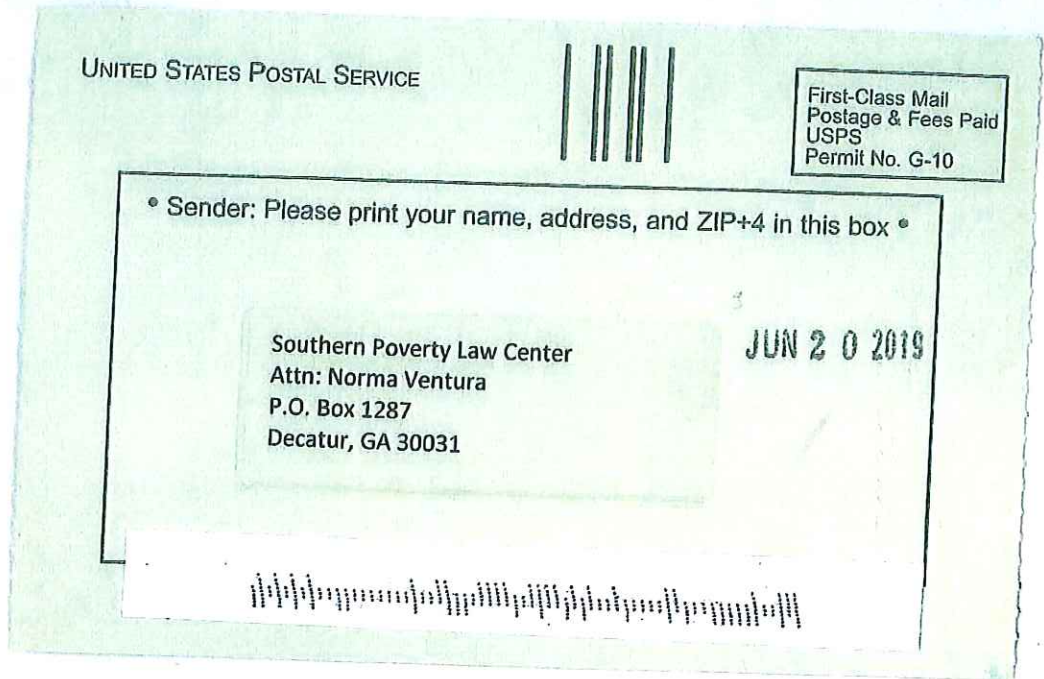
First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

JUN 17 2019

Southern Poverty Law Center
Attn: Norma Ventura
P.O. Box 1287
Decatur, GA 30031

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent X <input type="checkbox"/> Addressee</p> <p>B. Received by (<i>Printed Name</i>) <input type="checkbox"/> C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>RECEIVED ATSC IRS #7039</p>
<p>1. Article Addressed to:</p> <p>IRS DISCLOSURE SCANNING OPERATION STOP 93A P.O. BOX 621506 ATLANTA, GA 30362</p>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>
<p>2. Article Number (Transfer from service label)</p> <p>7019 0140 0000 7232 2264</p>	<p>4. Restricted Delivery? (<i>Extra Fee</i>) <input type="checkbox"/> Yes</p>
<p>PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540</p>	



SEND		X	
<ul style="list-style-type: none"> ■ Cor. Item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<input type="checkbox"/> Agent <input type="checkbox"/> Addressee	B. Received by (Printed Name)	
1. Article Addressed to:		C. Date of Delivery	
IRS ATTN: P. SHARISSE TOMKINS FOIA PUBLIC LIAISON DISCLOSURE OFFICE 09 P.O. BOX 2986 - MS 7000 AUSC AUSTIN, TX 78768		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below. <input checked="" type="checkbox"/> No 1986 RECEIVED 1986 JUN 12 2019 IRS AUSTIN, TEXAS	
2. Article Number (Transfer from service label)		3. Service Type	
7019 0140 0000 7232 2301		<input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
PS Form 3811, February 2004		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	
Domestic Return Receipt		102595-02-M-1540	

UNITED STATES POSTAL SERVICE

First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

JUN 24 2019

• Sender: Please print your name, address, and ZIP+4 in this box •

Southern Poverty Law Center
Attn: Norma Ventura
P.O. Box 1287
Decatur, GA 30031

|||||

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>X</p> <p>B. Received by (Printed Name) C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to:</p> <p>IRS ATTN: LEON WELLS, FOIA PUBLIC LIAISON DISCLOSURE OFFICE 12 1973 N. RULON WHITE BLVD MS 7000 OGDEN, UT 84404</p>	<div style="border: 2px solid red; padding: 5px; text-align: center; color: red;"> <p>RECEIVED</p> <p>JUN 13 2019</p> <p>OGDEN, UT</p> <p>B097 RS-OSC</p> </div> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>
<p>2. Article Number (Transfer from service label)</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>7019 0140 0000 7232 2318</p>	
<p>PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540</p>	

EXHIBIT E

July 18, 2019 Letter from Jody M.
Mecham



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 18, 2019

Southern Poverty Law Center
Norma Ventura
PO Box 1287
Decatur, GA 30031

Dear Norma Ventura:

This is a final response to your follow up correspondence dated June 20, 2019 and received on July 9, 2019 following up on your June 5, 2019 letter in follow up to Freedom of Information Act (FOIA) requests F19128-0052 and F19133-0068. I have attempted to reach you by phone but have been unsuccessful.

On July 2, 2019, a letter was sent to you in response to your June 5, 2019 letter. I have enclosed a copy of the letter for your reference.

You may contact our FOIA Public Liaison, Leon Wells, to discuss your request at:

Internal Revenue Service
Disclosure Office 12
1973 N Rulon White Blvd MS 7000
Ogden, UT 84404
(801) 620-6743

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.

2

If you have any questions please call me at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19190-0083.

Sincerely,



Jody M Mecham
Tax Law Specialist
ID # 1000141871
Disclosure Office 12

Enclosure:
Copy of July 2, 2019 Response Letter



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 2, 2019

Southern Poverty Law Center
Norma Ventura
PO Box 1287
Decatur, GA 30031

Dear Norma Ventura:

This is a final response to your follow up correspondence to Freedom of Information Act (FOIA) requests F19128-0052 and F19133-0068, dated June 5, 2019 and received on June 10, 2019.

You originally asked for records related to the execution of a search warrant, search, and worksite enforcement operation conducted on April 5, 2018 by IRS and other federal and state law enforcement agencies at Southeastern Provision LLC located at 1617 Helton Road, Bean Station, Tennessee.

Requesters seek all records relating to the law enforcement activity conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to the following:

1. All records related to the planning and carrying out of the worksite operation conducted at Southeastern Provision LLC in Bean Station, Tennessee on April 5, 2018, including but not limited to:
 - a. Enforcement Action Review Form (EARF);
 - b. Risk Assessment Guide;
 - c. Search Warrant Checklist;
 - d. Search Warrant Plan;
2. All communications between the IRS and any Tennessee state or local governmental agency or Tennessee state or local law enforcement agencies, including but not limited to the Tennessee Highway Patrol and the Morristown Police Department, related to the worksite enforcement operation conducted at Southeastern Provision LLC;
3. All communications between the IRS and the Department of Homeland Security or its component agencies (including Immigration and Customs

Enforcement and Homeland Security Investigations) related to the worksite enforcement operation conducted at Southeastern Provision LLC;

4. All communications, not concerning tax returns or tax return information, between the IRS and individuals associated and individuals associated with Southeastern Provision LLC, including managers, supervisors, employees and/or agents;

5. Copies of all photographs taken during the worksite enforcement operation conducted at Southeastern Provision LLC;

6. Copies of all administrative and/or criminal warrants issued and served on an agent of Southeastern Provision LLC related to the worksite enforcement operation, including but not limited to, In re the search of: 1617 Helton Road, Bean Station, TN 37708 (ED Tenn Apr 2, 2018);

7. The identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC, including, but not limited to.

- a. Full name;
- b. Rank or official title; and
- c. Office location;

8. All FOIA Search Staffing Sheets related to the instant FOIA request.

Please note that Requesters do not seek tax returns or tax return information, as defined under 26 USC 6103, of any third party, including those of Mr James Brantley, owner of the Southeastern Provision plant. Although Requesters do not anticipate the requested records to contain any information exempted under Section 6103, should the records contain tax return information, such information may be redacted. However, we expect those portions of the records not subject to redaction to be produced.

In addition, your June 5, 2019 inquiry narrowed the scope to request the identities of all IRS personnel involved in the planning of and/or physically present during the worksite enforcement operation at Southeastern Provision LLC.

Although you are not seeking tax returns or tax return information, the information that you are seeking would be contained in an investigative file, that would be retrievable by and Employer Identification Number and identify that an investigation was conducted. Therefore, the scope of your request extends to documents, to the extent that any exist, 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). 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 incomplete with no further action.

You may contact our FOIA Public Liaison, Leon Wells, to discuss your request at:

Internal Revenue Service
Disclosure Office 12
1973 N Rulon White Blvd MS 7000
Ogden, UT 84404
(801) 620-6043

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 Jody M Mecham
ID # 1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized
Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case
number T19162-0130.

Sincerely,



Jody M Mecham
Tax Law Specialist
Disclosure Office 12

Internal Revenue Service
Submission Processing Center
Ogden, UT 84201

Official Business
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JUL 22 2019

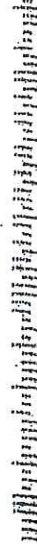
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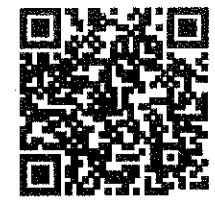
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