

EXHIBIT 5

Internal Revenue Service

Appeals Office
100 First Street, Suite 2000
San Francisco, CA 94105

Date: OCT 14 2020

David Armiak
The Center for Media and Democracy
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Department of the Treasury

Person to Contact:

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Refer Reply to:

AP:EXM:SFO:TCM

In Re:

Freedom of Information Act

Disclosure Case Number(s):

2020-03038

Dear David Armiak:

This letter is in response to your appeals request dated September 22, 2020 for Freedom of Information Act (FOIA) information. According to your letter you are appealing the response of June 30, 2020 from the Disclosure Office of your request for information dated June 18, 2020.

You requested the following:

- Asness Family Foundation (81-4745940): 2016 990 Form, 2017 990 Form, 2018 990 Form
- Barbara and Barre Seid Foundation (36-3342443): 2016 990-PF Form, 2017 990-PF Form, 2018 990-PF Form
- Diana Davis Spencer Foundation (20-3672969): 2016 990-PF Form
- Dunn Foundation (65-0415977): 2014-PF Form
- Fidelity Charitable Gift Fund (11-0303001): 2013 990 Form, 2014 990 Form, 2015 990 Form
- Jack Miller Family Foundation (20-1930514): 2015-PF Form, 2016 990-PF Form, 2017 990-PF Form, 2018 990-PF Form
- JM Foundation (13-6068340): 2014-PF Form, 2015-PF Form, 2016-PF Form, 2017-PF Form
- The Randolph Foundation (47-0892971): 2016 990-PF Form, 2017 990-PF Form, 2018 990-PF Form
- The Snider Foundation (23-2047668): 2016 990-PF Form

The Disclosure Specialist concluded that requests for records processed in accordance with routine agency procedures are specifically excluded from the processing requirements of FOIA per 26 CFR 601.702(d).

Your appeal states that you are appealing the denial of records.

Our review of the records indicates that the Disclosure Specialist properly denied your requests.

The Disclosure Specialist properly advised you that the procedure to gain access to tax returns was to submit a copy of Form 4506 for each return requested. Statement of Procedural Rules, 26 C.F.R. Section 601.702(d)(1). Since you were not denied access to any documents in the Service's initial response to you, there is no jurisdiction for an FOIA appeal. Accordingly, we are closing our file in this matter.

Sincerely,

Steven Volking

Steven Volking
Appeals Team Manager