

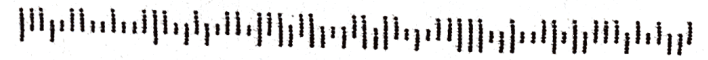
EXHIBIT 2

Jonisa Jones
Internal Revenue Service
400 W Bay Street
Stop 4030
Jacksonville, FL 32202



The Center for Media
and Democracy
Attn: David Armark
520 University Avenue
Suite 305
Madison, WI 53703

53703-491599





**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit**

Stop 93A
PO Box 621506
Atlanta, GA 30362

David Armiak
The Center for Media and Democracy
520 University Ave., Ste. 305
Madison, WI 53703

Date:

June 30, 2020

Employee name:

T. Jones

Employee ID number:

0571420

Telephone number:

904-661-3211

Fax number:

855-203-7004

Case number:

2020-03038

**Re: Your Freedom of Information Act
Request**

Dear David Armiak

This is in response to your Freedom of Information Act (FOIA) request dated June 18, 2020, received in our office on June 18, 2020.

You asked for copies of exempt organization tax returns.

We have a routine agency procedure that should be used to request copies of exempt organization returns. I'm enclosing Form 4506-A, Request for Public Inspection or Copy of Exempt Organization IRS Form. As an alternative, you can visit the organization to inspect the return instead of requesting it from the IRS. Exempt organizations must make their returns available for public inspection.

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

If you would like to discuss our response, you have the right to contact the FOIA public liaison, Summer Sutherland, at:

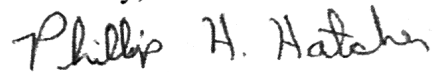
801-620-2149

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 isn't trained to answer questions regarding those issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

You can access forms and publications by calling 800-TAX-FORM (800-829-3676) or visiting www.irs.gov/formspubs.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,



Hatcher Phillip
Disclosure Manager
Disclosure Office 07

Enclosure:
Form 4506-A

Instructions for Form 4506-A

Department of the Treasury
Internal Revenue Service

(Revised October 2018)

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 4506-A and its instructions, such as legislation enacted after this form and instructions were published, go to www.irs.gov/form4506.

What's New

Beginning December 2017, the Digital Data Request will use (USBs instead of DVDs).

General Instructions

Purpose of Form

Use Form 4506-A to request under section 6104:

- A copy of an exempt or political organization's return, report, notice, or exemption application, or
- An inspection of a return, report, notice, or exemption application at an IRS office.

You **do not** have to complete Form 4506-A to get copies of the following forms.

- Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is www.irs.gov/polorgs.
- Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.
- You may request images of Form 990-N (e-Postcard), for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ, filings at www.irs.gov/app/ePostcard.
- The machine readable data for the efiled Forms 990, 990-EZ and 990-PF are available for download from Amazon Web Services (AWS). The website is www.aws.amazon.com/public-datasets/irs-990/.
- If you want to determine if charitable contributions are deductible, use Tax Exempt Organization Search, www.irs.gov/charities-non-profits/tax-exempt-organization-search.



To see an organization's current activities or financial data, you can use www.guidestar.org.



An organization, or its officers, may request a copy of the organization's own return on Form 4506-A. However, they will only receive the copy that is "Open for Public Inspection." The publicly available copy will not include, for example, information that may identify a contributor and documents that were filed with the return, but are not open to public inspection. An organization, or its officers, may request a complete copy of the organization's own return by completing Form 4506, Request for Copy of Tax Return, and paying the applicable fee.

Digital Data Request

The IRS can provide copies of exempt organization returns on USB. Requesters can order the complete set (for example, all Forms 990 and 990-EZ or all Forms 990-PF filed for a year) or a partial set by state. If you are ordering a partial set on USB, indicate the state(s), and month(s) you are ordering. Sample digital data requests are not available for individual states. Digital data and sample digital data requests are not available for individual exempt organizations. Complete information, including the cost, is available on the IRS website. Search *Copies of Scanned EO Returns Available* at www.irs.gov/Charities-&-Non-Profits/Copies-of-Scanned-EO>Returns-Available.

Format

Raw. The digital data contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. This format is best for users who intend to process the image files through their data software.

How Much Will It Cost?

You may inspect a return, report, notice, or exemption application at an IRS office free of charge.

If you want a photocopy of a return, report, notice, or an exemption application, see the chart below.

Note. The IRS will send you a bill for the photocopy cost. If your cost is over \$250, we will ask for payment in advance.

IF you are . . .	THEN the charge for paper copies is . . .
A commercial user	\$.20 per page
An educational institution, media, non-commercial scientific institution, or all other requesters	First 100 pages free. \$.20 per page thereafter

Digital data requests and sample digital data requests must be prepaid. Please include your payment with your request. Search *Copies of Scanned EO Returns Available* at www.irs.gov/Charities-&-Non-Profits/Copies-of-Scanned-EO>Returns-Available for the cost of digital data and sample digital data. A check or money order for the fee should be payable to "United States Treasury."

Reminder. Fees for digital data are updated in January of each processing year. Refer to IRS.gov to determine the required fee related to the processing year the request is submitted for. For example – Processing year 2018 DVD fees are updated January 2018.

Where To File

Use the following chart to determine where to fax or mail (depending on the service needed) Form 4506-A. **Note:** To avoid delays, do not combine requests sent to different address on one Form 4506-A.

IF you want . . .	THEN file Form 4506-A with the . . .
To inspect a return, report, notice, or exemption application at an IRS office*	Internal Revenue Service Centralized Processing Unit (CPU) – Stop 93A PO Box 621506 Atlanta, GA 30362-3006 Fax no. 877-891-6036 Note: Only one request per Fax
A copy of an exemption application, Form 1023, Form 1023-EZ, Form 1024, Determination Letter, or updated Determination Letter (includes all supporting documents)	Internal Revenue Service Attn: Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 Fax no. 855-204-6184
A copy of a return, report, or notice	Internal Revenue Service RAIVS Unit MS: 6716 Ogden, UT 84201 Fax no. 855-653-9144

*The office handling your request will contact you to schedule an appointment when the item is available for inspection.

How Long Will It Take?

Generally, it may take up to 60 days for us to process your request.

Specific Instructions

Line 1

Exempt or political organization. Enter the organization's official name under which exempt status was approved, address, and employer identification number. If you do not enter the official name, we may not be able to locate the requested form. Complete a separate Form 4506-A for each organization.

Line 2

Requester. Enter the requester's name, address, phone number, and the name of a contact person.

Line 3

Category of requester. Check the appropriate category of the requester. You **must** check a box.

Line 4

Reason for request. To avoid being charged the commercial rate, all requesters except commercial users must provide a reason for requesting the records and explain how the records will be used.

Lines 5-8

For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, DVD, or sample DVD box and enter the specific tax year(s) or period(s)

as indicated. If ordering a partial set on DVD or sample DVD, indicate the format, state(s), and month(s) requested. If ordering a sample DVD, check the sample DVD box, indicate the format and write in the calendar year(s). Sample DVD requests are not available for individual states. Individual state DVDs are only available in Alchemy format.

Line 9

Check the box(es) for the item(s) you are requesting. You may request more than one item.

What we will send you

IF you check...	THEN we will send you...
Exemption application	A copy of the most recently approved application for exemption submitted by the organization, along with all supporting documentation and the determination letter. This includes Form 1023, 1023-EZ, 1024, etc. Note: If the organization previously filed for exemption under a different subsection or was previously granted exemption, revoked, and then filed for reinstatement, you will only receive the most recent application by checking this box. If you would like previous applications, you must check the "other" box and indicate this in the space provided.
Determination letter only	Only the determination letter that was issued as a result of the most recently approved exemption application (e.g. Form 1023, Form 1023-EZ, Form 1024, etc.)
Affirmation letter	A letter with the current date affirming the current exempt status of the organization.
Other	The specific items you request on the line provided or on an attachment. Use this box to request any other item(s) that is/are publicly disclosable. Examples include, but are not limited to, group exemption requests, some requests made on Form 8940, and prior exemption applications. Note: Requests for these "other" documents take longer to process and could result in significant delays.



Incomplete requests will be rejected.

Note. Tax returns are generally available only for 7 years from filing before they are destroyed in accordance with applicable provisions of law.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need the information to gain access to the return or other exempt or political organization IRS form you requested in our files and properly respond to your request.

The authority to ask for the information requested on this form is section 6104 and its regulations. You are not required to provide the information requested on this form. However, if you do not furnish the information, we may not be able to fulfil your request. Providing willfully false or fraudulent information may subject you to criminal penalties. Routine uses include disclosing the information to the Department of Justice for civil or criminal litigation. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file Form 4506-A will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	10 min.
Preparing the form	21 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-A simpler, we would be happy to hear from you. You can send us comments by going to www.irs.gov/formspubs/, clicking on "More Information," and then clicking on "Give us feedback." You can also send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 4506-A to this address. Instead, see *Where To File*.

Form **4506-A**
(October 2018)
Department of the Treasury
Internal Revenue Service

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

OMB No. 1545-0495

▶ **Type or print clearly. Request may be rejected if the form is incomplete or illegible.**
▶ **Information about Form 4506-A and its separate instructions is at www.irs.gov/form4506.**

TIP You may not have to complete Form 4506-A to get the copies you need.

- **Internet. Form 8871**, Political Organization Notice of Section 527 Status, and **Form 8872**, Political Organization Report of Contributions and Expenditures, are available for inspection from the Internet. The website address for both forms is www.irs.gov/polorgs.
- **Public disclosure by the organization.** Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.
- **Form 990-N (e-Postcard) annual electronic notice is available for inspection on IRS.gov using Tax Exempt Organization Search (see instructions).**
- **Amazon Web Services (AWS).** Efiled Forms 990, 990-EZ and 990-PF are available on AWS in a machine readable format.

1 Exempt or political organization. Complete a separate Form 4506-A for each organization.

Name	Employer identification number
Address	
City or town, state or province, country, and ZIP or foreign postal code	

2 Requester

Name	Contact person
Address	Phone
City or town, state or province, country, and ZIP or foreign postal code	Date

3 Category of requester: Commercial user Non-commercial scientific institution Media
You must check a box. Educational institution All others Name of Media Outlet _____

4 Reason for request. All requesters except for commercial users must provide an explanation of how the records will be used to avoid being charged the commercial rate. Attach additional sheets if necessary.

Lines 5-8. For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, DVD, or Sample DVD box and enter the specific tax year(s), as indicated. If ordering a partial set on DVD or Sample DVD, indicate the format, state(s), and month(s) requested.

Line 9. Check the box(es) for the item(s) you are requesting. You may request more than one item. If you check "other," you must indicate the specific item(s) you are requesting on the line provided or on an attachment. See instructions for more information.

Note. DVD and Sample DVD are not available for individual exempt organizations.

<p>5 Form 990, Form 990-EZ:</p> <p>a Paper request: <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) or period(s) requested: _____ ; _____ ; _____ YYYYMM YYYYMM YYYYMM</p>	<p>b Digital data request: <input type="checkbox"/> Yearly <input type="checkbox"/> Sample State(s): _____ ; _____ ; _____ Calendar year(s): _____ ; _____ ; _____</p>
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<p>6 Form 990-PF:</p> <p>a Paper request: <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) or period(s) requested: _____ ; _____ ; _____ YYYYMM YYYYMM YYYYMM</p>	<p>b Digital data request: <input type="checkbox"/> Yearly <input checked="" type="checkbox"/> Sample State(s): _____ ; _____ ; _____ Calendar year(s): _____ ; _____ ; _____</p>
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<p>7 Form 990-T (501(c)(3) organizations filed after August 17, 2006):</p> <p>a Paper request: <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) or period(s) requested: _____ ; _____ ; _____ YYYYMM YYYYMM YYYYMM</p>	<p>b Digital data request: <input type="checkbox"/> Yearly <input type="checkbox"/> Sample State(s): _____ ; _____ ; _____ Calendar year(s): _____ ; _____ ; _____</p>
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<p>8 Form 5227 (for tax years beginning after December 31, 2006):</p> <p>Paper request: <input type="checkbox"/> Copy <input type="checkbox"/> Inspection Tax year(s) or period(s) requested: _____ ; _____ ; _____ YYYYMM YYYYMM YYYYMM</p>	<p>9 <input type="checkbox"/> Application for exemption (Form 1023, 1023-EZ, Form 1024, etc.) <input type="checkbox"/> Exemption determination letter only <input type="checkbox"/> Affirmation letter <input type="checkbox"/> Other _____</p>
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IRS Use Only

The form requested above was inspected by (name of requester)	IRS office where inspection was made
Signature of employee present at inspection	Date