



U.S. Department of Justice

Tax Division

Civil Trial Section, Eastern Region

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DJ 5-16-5043
CMN 2018101023

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December 20, 2021

Via Email

John Davisson
Electronic Privacy Information Center
1519 New Hampshire Avenue, N.W.
Washington, D.C. 20036

Re: *Electronic Privacy Information Center v. Internal Revenue Service*
No. 1:18-cv-00902-TJK (D.D.C.)

Dear Mr. Davisson:

This letter is to inform Electronic Privacy Information Center (“EPIC”), of the status of the Service’s search for agency records responsive to EPIC’s February 2018 FOIA request.

The Service completed a search for all records responsive to EPIC’s FOIA request in August 2018. The Service first searched the Automated Offers in Compromise (“AOIC”) system, which is used nationally by IRS Area Offices to track offers in compromise from receipt through completion of payment terms. The Service separately searched all the names of the taxpayers, “doing business as” (d/b/a) names, and Employer Identification Numbers listed in EPIC’s FOIA request and Appendix to its request. The search located no accepted offers in compromise, and therefore no “return information necessary to permit inspection of [the] accepted offers in compromise.”

The Service also searched its Appeals Centralized Database System (“ACDS”) using the broadest possible search term – “Trump” – to identify offers-in-compromise that were submitted to the IRS Office of Appeals. Again, this search located no offers-in-compromise, and therefore no “return information necessary to permit inspection of [the] accepted offers in compromise.”

In short, the Service conducted a search reasonably calculated to locate all responsive records. The Service is prepared to share with you its reasonable search methodology details and asserts the Service will succeed on its motion for summary judgment on EPIC’s FOIA claim. The Service therefore proposes that the parties file a stipulated dismissal of the action.

I invite you to discuss this matter as soon as is possible given the deadline of January 7, 2022. Please feel free to call me on my mobile phone at (202) 598-3680. I look forward to hearing from you soon.

Sincerely yours,



Digitally signed by RYAN MCMONAGLE
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