



**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

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April 6, 2017

John Davisson  
Electronic Privacy Information Center  
1718 Connecticut Avenue NW, Suite 200  
Washington, DC 20009

Dear John Davisson:

This is our final response to your letter dated March 29, 2017 on behalf of the Electronic Privacy Information Center ("EPIC") that we received on March 29, 2017.

In your letter, you request an appeal of our response, dated March 2, 2017, to a prior Freedom of Information Act (FOIA) request that was submitted on February 16, 2017 on behalf of EPIC. Please be advised that the Service will not consider an appeal of an incomplete FOIA request that cannot be processed due to the inability of the requester to establish a right to the disclosure of the records requested.

In your letter, you also ask to renew EPIC's prior FOIA request submitted on February 16, 2017 for "all of Donald J. Trump's individual income tax returns for tax years 2010 forward, and any other indications of financial relations with the Russian government or Russian businesses." Your letter cites Internal Revenue Code (IRC) § 6103(k)(3) as the authority for EPIC's right to the disclosure of the records in question.

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the tax returns or 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.

IRC § 6103(k)(3) does not afford any rights to requesters under the FOIA to the disclosure of tax returns or return information of third parties.

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. Please be advised that any future requests regarding this subject matter will not be processed.

If you would like to discuss our response, you may contact me, the FOIA Public Liaison, at 949-575-6328, or write to Internal Revenue Service, Disclosure Office 13, 24000 Avila Road, M/S 2201, Laguna Niguel, CA 92677. Please refer to case number F17089-0037.

Sincerely,

A handwritten signature in black ink that reads "David Nimmo". The signature is written in a cursive, slightly slanted style.

David Nimmo  
Disclosure Manager  
Disclosure Office 13