

Ricardo Beas
XXXXXXXXXXXXXXXXXXXXX
Yuma, AZ 85367
XXX-XXX-XXXX

Preferred Method of Contact:
RicardoBeasV@hotmail.com

January 11, 2026

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road – OGIS
College Park, MD 20740-6001
Emailed and faxed to: OGIS@nara.gov / 202-741-5769

**RE: REQUEST FOR MEDIATION SERVICES
IRS FOIA DENIAL/APPEAL DENIAL**

Dear Sir or Madam,

This is a request that you intervene via your mediation services in my FOIA request to the Internal Revenue Service (IRS), in that the IRS's Disclosure Office wrongfully declined to search and provide the records requested, and the IRS's Independent Office of Appeals unjustifiably denied my appeal and refused to take action.

BACKGROUND

On October 26, 2025, I submitted a FOIA request to the IRS requesting any document, such as memorandums, issued by IRS Commissioner Roscoe L. Egger Jr. on or around April 4, 1985. See Attachment (B), Addendum (1).

On December 4, 2025, the IRS, via Disclosure Manager T. Williams, denied my FOIA request on the two following grounds:

- (1) The scope of my request extends to records, to the extent that any exist, that consist of or contain the return information of a third party; and
- (2) My FOIA request appears to ask for documents concerning my personal responsibility to pay federal income tax.

See Attachment (B), Addendum (2).

It is important to note here that T. William's response makes the following two statements:

- (a) **"TO THE EXTENT THAT ANY EXIST."**
- (b) **"TO THE EXTENT SUCH RECORDS EXIST."**

The two above statements clearly indicate that no search for the records sought was even done; T. Williams simply refused to do a search claiming the record were protected under 26 U.S.C. SECTION 6103(b)(3). This subsection reads as follows:

“(3) Taxpayer return information

The term “taxpayer return information” means return information as defined in paragraph (2) which is filed with, or furnished to, the Secretary by or on behalf of the taxpayer to whom such return information relates.”

I appealed. On January 27, 2026, the IRS, through Appeals Team Manager Charles J. Brashear, IRS Independent Office of Appeals, refused to take action on my appeal, making the following arguments:

(1) *“We reviewed the response from the Disclosure Office and determined it was appropriate under the circumstances regarding **the adequacy of search and the identification of documents** ... it is appropriate because the IRS does not possess a memorandum of the type described in your request.”*

(2) *“FOIA does not require agencies to authenticate documents supplied by requesters.”*

(3) *The IRS does not “engage in analysis or discussion of legal assertions reflected in such materials.”*

(4) *“The IRS does not possess any responsive agency records.”*

THE OFFICE OF APPEALS RESPONSE WAS INADEQUATE, ARBITRARY AND CAPRICIOUS, AND AN ABUSE OF DISCRETION

The response by Mr. Brashear ignored not only the text of the original denial by the IRS and the main arguments T. Williams presented, but it also ignored the arguments I presented that justify overturning T. Williams’ decision and ordering a search for and the release of the document sought. Here is my proof:

(1) There Was No Search for Records Done by the Disclosure Office

T. Williams confirmed that **he did not do the search of the document sought**, because searching for, finding, and releasing those records, according to T. Williams, would be a violation of 26 U.S.C. SECTION 6103(b)(3), release of taxpayer return information.

To prove that the document sought, if it existed, did not contain any taxpayer information, for the first time I revealed to the Office of Appeals that I had three images that might represent the document sought, which was completely readable, and it clearly proved that such document contained no taxpayer identifiable information.

In the denial of my appeal, Mr. Brashear said that the Disclosure Office was correct to deny my request but never confirmed that T. Williams was correct in applying section (b)(3) to refuse to do the search. The statements by T. William above confirmed that he did not do a search (“*to the extent such records exist*”).

This is also proven by the fact that in his response, T. Williams never explicitly said that a search was done for the records sought and that no responsive records were found, which is the customary way for an agency to confirm that a search for records was done and that no such records were found.

Mr. Brachear was wrong when he stated, *“It was appropriate under the circumstances regarding **the adequacy of the search and the identification of documents.**”* In other words, there was no adequacy of search, because **no search was ever done**. There was no adequacy of identification of documents, because **no documents were ever identified**.

Because of this, it was inappropriate for Brashear to state that T. Williams was correct in denying my request.

(2) The Office of Appeals Did Not Conduct Its Own Search of the Document Sought

In his response Brachear also states without proof that *“the IRS does not possess a memorandum of the type described in your request ... Because the IRS does not possess any responsive agency records.”*

This statement from Brachear has no foundation and it appears to be simply his “opinion”. First, because as it is proven above, T. Williams never conducted the search to confirm if such a document existed; and secondly, because the appeals department is not required and does not do searches of FOIA requested documents, it simply compares FOIA requests with any reasons by the IRS’ Disclosure Office to deny any or all parts of the request! It is simply a review of the documents presented by the requester and the Disclosure Office.

As noted by Google AI, in part:

*“Under 5 U.S.C. § 552, federal agencies delegate authority to an appeals division to review initial FOIA denials, **not typically to conduct new, original searches. The appellate authority is generally limited to reviewing the adequacy of the initial search and the propriety of exemptions applied, rather than performing searches de novo** ... Appeals analysts review the initial decision, searching for missed information or misapplied exemptions. **While they can order a new search if the original was inadequate, the appellate office itself does not act as the primary search unit** ... The primary focus is assessing if the initial search was reasonable and if the records were properly withheld, **not initiating the search process over again** ... If the appellate office finds the original search inadequate, it will usually remand the case back to the original FOIA office to perform a new, proper search.”*

Based on the above, there is no reason why Mr. Brachear would have done his own separate search for the documents sought that would have helped him confirm if the document sought existed or not.

(3) I Did Not Request That the IRS Authenticate Any Records

In his response, Mr. Brachear claims that I was asking the IRS to authenticate a document that might be in their possession and noted that FOIA regulations do not require the IRS to authenticate records. This is not true: Mr. Brachear purposely or ignorantly misconstrued my comments.

Under FOIA regulations, I have a right to request any records produced by an agency, such as the IRS. The IRS has the right and authority to deny the release of and/or to do redactions to any records if certain exemptions exist allowing such refusal and/or redactions. Based on my right to request and obtain releasable records, I requested a specific document, which I identified in detail. T. Williams, as noted above, refused to do a search, claiming that if such document existed, it would be exempt under section (b)(3). In turn, in my appeal, I produced three images that together seemed to identify the document I was referring to.

I did not ask them to take the images I sent and to authenticate them. Instead, I submitted the image simply to show that if the document existed, it did not contain any information that would be banned under section (b)(3). Thus, my request was not for the IRS to authenticate a document, as I provided them none in my original request, but to simply produce a record that most likely did not fall under the (b)(3) exemption.

(4) I Did Not Request That the IRS Engage In Analysis or Discussion of Legal Assertions

As noted in my original request, and on my appeal, I never requested the IRS to determine if the content of any involved document was correct, or legally binding on me or on anyone; I simply requested that the IRS search its records for a document I believed was created by them and in their possession, and was legally releasable to me under FOIA.

As I specifically noted in my appeal, I do not know if the claims in any record, in particular the one I requested, was true, false, an exaggeration, if it was reconsidered in the future by IRS personnel, adjudicated in a court of law with the same or different and opposite result, or if charges were brought up against the involved person that may be indirectly referenced in the document requested.

Even if the document existed, it does not mean that the IRS presently agrees with such statements therein – I never asked the IRS to address the content of the document requested, I simply requested that they produce the document if it exists, and based on all the evidence and arguments I have presented here, the IRS Disclosure Office, through T. Williams or any authorized agent, should reconsider its decision and do a search of the document requested, and must come back with only one of two possible answers to my request: **We did a search of the document sought and (1) we have no responsive records to your request; or (2) we found the document sought and it will be provided to you.**

REMEDY AND RELIEF REQUESTED

Therefore and otherwise, based on all the information provided by me herein, I request that you order T. Williams and the IRS FOIA Disclosure Office, to do the following:

- (1) Do a search of their records to determine if the document sought exists.

(2) If it does not exist, that they contact me to advise that the search was done and that no responsive records exist in their files. Or,

(3) If the document exists, that it immediately release the document to me without redactions of any sort, especially if the document requested contains no taxpayer identifiable information.

Where applicable and required, I also request that you order the Independent Office of Appeals to order T. Williams and the Disclosure Office to do the above.

Please confirm receipt of this request for mediation services, advise when I can expect a response to my request, and submit your responses to my requests by email, at RicardoBeasV@hotmail.com.

Respectfully submitted,

Ricardo Beas

ATTACHMENT A



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
55 S. Market St., Suite 440
MS-7100
San Jose, CA 95113

Date:
1/27/2026
Person to contact:
Todd J Lemmon
Re:
Freedom of Information Act
FOIA number:
F2026-01006

RICARDO BEAS
11587 S DOROTHY DRIVE
YUMA, AZ 85367-6831

Dear Ricardo Beas:

We received your December 15, 2025 Freedom of Information Act (FOIA) appeal in our office on December 23, 2025.

You're appealing the December 4, 2025 response from the Disclosure Office of your request for information.

The October 26, 2025 letter requested documents to include all writings including memorandum, letters, orders, directives, or notices issued by the Commissioner of the IRS, Roscoe L. Egger, Jr. dated on or around April 4, 1985, sent to all District Directors, or any other IRS officers, regarding a tax evasion charge filed on March 5, 1985 by US Attorney Duncan, filed in the U.S. District Court of Indianapolis, relating to the ratification of the 16th amendment was never properly ratified as proven by irrefutable evidence provided by the involved case's defense attorney Lowell Bocraft (or similar name) of Huntsville, Alabama..

The Disclosure Specialist, Emily Nicholson, denied your request for the documents, citing 5 USC § 552(b)(3), in conjunction with IRC § 6103..

Your appeal argues that you challenge the denial of the documents because the request did not seek the personal information of another taxpayer. Rather, the request simply sought to verify the authenticity of the memorandum in question, and, if authentic, to release a copy.

We reviewed the response from the Disclosure Office and determined **it was appropriate under the circumstances regarding the adequacy of search and the identification of documents.**

It's appropriate because **the IRS does not possess a memorandum of the type described in your request.** Because the IRS does not have such a record, it likewise does not have any related or derivative documents responsive to your request. **FOIA does not require agencies to authenticate documents supplied by requesters or to engage in analysis or discussion of legal assertions reflected in such materials. Because the IRS does not possess any responsive agency records,** the requested records cannot be released..

As part of the 2007 FOIA amendments, the **Office of Government Information Services (OGIS)** was created to offer **mediation services** to resolve disputes between FOIA requesters and the Office of Disclosure as a non-exclusive alternative to litigation. The Independent Office of Appeals (Appeals) isn't a part of this mediation process.

Using OGIS services doesn't affect your right to pursue litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS doesn't have the authority to handle requests made under the Privacy Act of 1974. **If you disagree with the Appeals determination and wish to pursue mediation, you may contact OGIS in any of the following ways:**

Letter 6562 (6-2023)
Catalog Number 93873H

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road - OGIS
College Park, MD 20740-6001
Email: OGIS@nara.gov
Web: [Archives.gov/OGIS](https://www.archives.gov/ogis)
Telephone: 202-741-5770
Facsimile: 202-741-5769
Toll-free: 1-877-684-6448

The FOIA requires us to advise you of the judicial remedies granted in the Act.

You may file a complaint in United States District Court in the District of Columbia, or where:

- you reside
- you have your principal place of business
- agency records are located

Sincerely,

Charles Brashear

Charles J Brashear
Appeals Team Manager

Letter 6562 (6-2023)
Catalog Number 93873H

ATTACHMENT B

Ricardo Beas
XXXXXXXXXXXXXXXXXXXX
Yuma, AZ 85367
XXX-XXX-XXXX

Preferred Method of Contact:
RicardoBeasV@hotmail.com

U.S. Mail
Certified Receipt #
7018 1130 0000 2762 7636
December 15, 2025

INDEPENDENT OFFICE OF APPEALS

Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, CA 93725

Dear Sir or Madam,

This is an appeal of my FOIA request to the Internal Revenue Service (IRS), faxed and filed on October 26, 2025, for all writings, including memorandums, letters, orders, directives, or notices issued by the Commissioner of Internal Revenue, Roscoe L. Egger, Jr., dated on or around April 4, 1985, regarding a tax evasion charge filed on March 5, 1985, by U.S. Attorney Duncan, related to the ratification of the 16th Amendment to the U.S. Constitution. See Addendum 1 below, my FOIA request, for more details.

On December 4, 2025, I received a letter from the IRS, signed by T. Williams, Disclosure Manager, Disclosure Office 13, responding to and denying my FOIA request, allegedly because of the following:

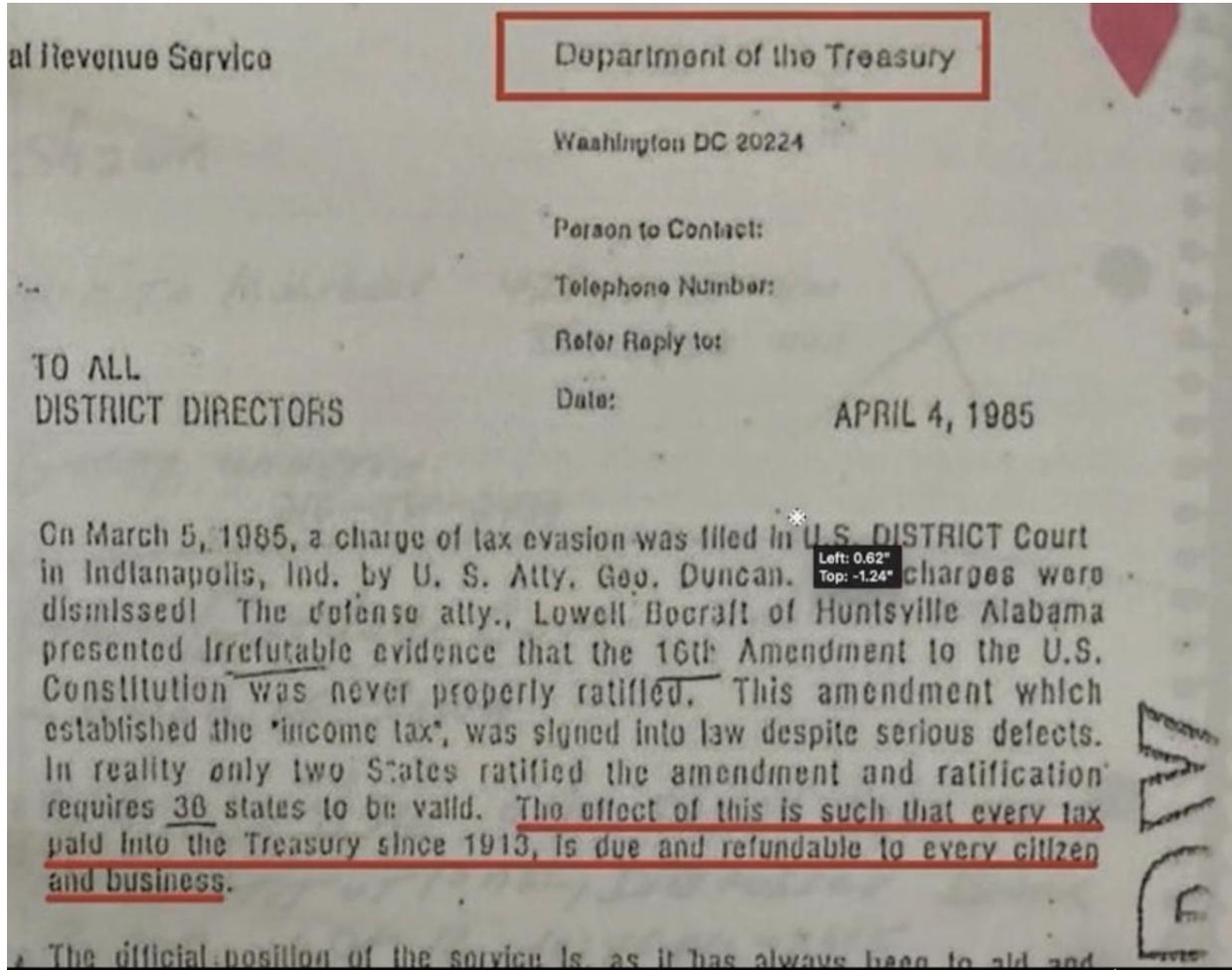
- (3) The scope of my request extends to records, to the extent that any exist, that consist of or contain the return information of a third party; and
- (4) My FOIA request appears to ask for documents concerning my personal responsibility to pay federal income tax.

See Addendum 2 below, the response by T. Williams.

I disagree with both statements above and firmly believe T. Williams misinterpreted my request or purposely misconstrued it in order to deny me the records sought for the following reasons.

BACKGROUND

Recently I came across pictures of a memorandum or similar document, appearing to be part of a one-page long document with secondary markings, allegedly and apparently written by Commissioner Egger, describing the things I referenced as a description in my FOIA request. This letter came in the form of 3 images, which appear to be part of the same document, but with missing text, which I copy below:



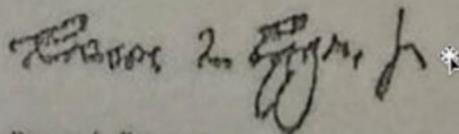
On March 5, 1985, a charge of tax evasion was filed in U.S. DISTRICT Court in Indianapolis, Ind. by U. S. Atty. Gen. Duncan. The charges were dismissed! The defense atty., Lowell Bocraft of Huntsville Alabama presented irrefutable evidence that the 16th Amendment to the U.S. Constitution was never properly ratified. This amendment which established the "income tax", was signed into law despite serious defects. In reality only two States ratified the amendment and ratification requires 38 states to be valid. The effect of this is such that every tax paid into the Treasury since 1913, is due and refundable to every citizen and business.

The official position of the service is, as it has always been to aid and assist the citizens of the United States. We will not publish or advertise this finding as a total immediate refund would cause a serious drain on the resources of the Treasury. For those citizens who become aware of this finding and apply for a total refund, expedite their refund documents as quickly and as quietly as possible. A simple 1040X form will suffice until a new form is designed and printed. Advise each of your managers that they are not to discuss this situation with anyone. There will be no written communications and you are to destroy this memorandum.

The Secretary of the Treasury assures me that there will be no reduction in the workforce as this refunding activity will take a minimum of 5 years to complete. Further directions will be forwarded as the need arises.

...ion of the service is, as it has always been to aid and assist the citizens of the United States. We will not publish or advertise this finding as a total immediate refund would cause a serious drain on the resources of the Treasury. For those citizens who become aware of this finding and apply for a total refund, expedite their refund documents as quickly and as quietly as possible. A simple 1040X form will suffice until a new form is designed and printed. Advise each of your managers that they are not to discuss this situation with anyone. There will be no written communications and you are to destroy this memorandum.

...y of the Treasury assures me that there will be no reduction in the workforce as this refunding activity will take a minimum of 5 years to complete. Further directions will be forwarded as the need arises.



Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

As can be seen by the above letter, the letter is simply a directive to other IRS personnel, does not mention nor identify the person that was part of that federal case and or any third party, other than an attorney (only to the effect that he represented someone in a public federal case), does not mention in any way information related to the tax return information of such individual, and does not use any sort of identifiable attributes or particulars.

From that standpoint, T. Williams was wrong in claiming that I was seeking protected information considered confidential, such as a tax return, or return information, and that 26 U.S.C Section 6103(b)(3) applied to my request, and thus the requested document or documents must be produced and released to me immediately as required by FOIA Regulations.

T. Williams was also wrong in claiming that my request was an inquiry asking for documents concerning my personal responsibility to pay federal income tax. Nowhere in the text of my FOIA request do I ever ask or request, directly or indirectly, if I am subject to federal income taxes, or if the comments on the letter are applicable to me or any other person. I did not ask the IRS or the FOIA office to answer any questions or create any new documents, other than to respond to my request, like T. William's response. Neither do I question if the claims therein are true or false.

The request is simply to (a) confirm if the above document is authentic and if it was issued by Commissioner Egger, and if so, (2) to obtain a clear, original, and unmarked copy proving such authenticity.

Whether the document and its claims are true, false, exaggeration, reconsidered in the future by IRS personnel, adjudicated in a court of law with the same or different and opposite result, or if charges were brought up against the involved person in the future, is irrelevant. Whether the claims in the document impacts me or not as to my obligation to pay taxes, is also irrelevant, and it is not for T. Williams to determine whether or not I take any action as a result of the confirmation of the existence of this document and its claims. T. Williams responsibility and duty under FOIA and IRS regulations, is to comply with FOIA requirements to make available to the public documents produced by the government if there are no legitimate reason to either redact, blank out and/or simply refuse to release such documents. All I am interested in at this time is whether this document exists and to obtain a copy, and not any possible consequences of such disclosure. Therefore, this second claim by T. Williams is also inapplicable to my request and warrants immediate release of the documents requested.

Finally, as was noted above, the description I gave for the documents sought in my request make it clear that on its face, such documents do not contain any confidential and/or personal information that identifies any protected individuals and/or their related tax returns or return information. Because of this, the first obligation that T. Williams had was to search for such records and to inform me if such records exist that were responsive to my request; the second obligation was to inform me whether such documents could be released, in their original form, redacted, or prohibited from release. Instead, T. Williams twice uses the phrase "*to the extent that any exist,*" apparently to hide whether such documents even exist, contrary to FOIA regulations.

As noted in 5 U.S.C. § 552(a)(3)(C) and (D),

“(C) In responding under this paragraph to a request for records, an agency shall make reasonable efforts to search for the records in electronic form or format, except when such efforts would significantly interfere with the operation of the agency’s automated information system.

(D) For purposes of this paragraph, the term “search” means to review, manually or by automated means, agency records for the purpose of locating those records which are responsive to a request.”

Based on the above, I request that this office of appeals instruct T. Williams or any other responsible person in that office, to immediately release to me the documents sought. The question of fees is not brought up here because (1) T. Williams did not mention any possible fees; (2) the document is clearly identified by it’s author, issuing office, and date of issuance, and therefore is easy to locate; and (3) it consists only of one page and any possible attachments, so reproduction costs would be negligible.

Respectfully Submitted,

Ricardo Beas

ADDENDUM 1

Ricardo Beas
11587 S Dorothy Dr.
Yuma, AZ 85367
RicardoBeasV@hotmail.com
October 26, 2025

Internal Revenue Service
GLDS Support Services
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

**RE: Freedom of Information Act Request
Roscoe L. Egger, Jr. Commissioner Memorandum
Letters, and Directives
FAXED TO: 877-807-9215**

Dear Sir or Madam:

This is a request under the Freedom of Information Act under 5 U.S.C. Section 552. The records sought and to what extent are described below:

1. All writings, including, memorandum, letters, orders, directives, or notices issued by the Commissioner of Internal Revenue for the United States Internal Revenue Service, Roscoe L. Egger, Jr., dated on or around April 4, 1985, sent to all District Directors, or any other IRS officers, regarding a tax evasion charge filed on March 5, 1985, by U.S. Attorney Duncan, filed in the U.S. District Court of Indianapolis, related to the ratification of the 16th Amendment to the U.S. Constitution, where it notes that the 16th amendment was never properly ratified, as proven by irrefutable evidence provided by the involved case's defense attorney Lowell Bocraft (or similar name), of Huntsville, Alabama.

As used herein, "documents" means written or electronic material, information, reports, studies and related documentation, together with any attachments thereto, electronic, recorded. All written documents requested herein are requested in electronic PDF or PowerPoint format only, in a readable and searchable format, with active links.

If any or all documents do not exist, please note that specifically in your response. I request that you disclose these documents and materials as they become available to you, without waiting until all the documents have been assembled.

Please note that the FOIA provides that if only portions of a requested file are exempted from release, the remainder must still be released. I therefore request that I be provided with all non-exempt portions which are reasonably segregable. I further request that you describe any deleted or withheld material in detail and specify the statutory basis for the

Page 1 of 2

denial as well as your reasons for believing that the alleged statutory justification applies. Please also separately state your reasons for not invoking your discretionary powers to release the requested documents in the public interest. Such statements may help to avoid unnecessary appeal and litigation. I reserve all rights to appeal the withholding or deletion of any information.

In order to help to determine my status to assess fees, you should know that I am an individual seeking information for personal use and not for a commercial use. If there are any fees for searching or copying these records, please inform me if the cost will exceed \$10.00. I request a waiver of all fees for this request in that (a) disclosure of the requested information to me is in the public's interest because it is likely to contribute significantly to the public understanding of the operations and activities of your agency/department, and any potential effects of same on the public, (b) this information is not being sought for commercial purposes; and (c) the request is for such documents to be provided in electronic format.

I further request that all documents be provided by reply email to the following address: RicardoBeasV@hotmail.com.

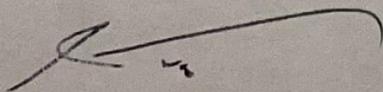
If you deny any part of or this entire request, please cite each specific exemption you feel justifies the refusal to release the information and under what legal authority and notify me of the appeal procedures available to me under the law.

Access to the requested records should be granted within twenty (20) business days from the date of your receipt of this letter/correspondence. Failure to respond in a timely manner shall be viewed as a denial of this request and I may immediately take further administrative or legal action. I look forward to your response within the 20 working days, as outlined by the applicable regulations. Furthermore, I specifically request that the agency provide me with an estimated date of completion for this request.

If you would like to discuss my request or any issues raised in this letter/communication, please feel free to contact me at RicardoBeasV@hotmail.com.

Thank you for your consideration and timely attention to this matter.

Respectfully submitted,



Ricardo Beas

ADDENDUM 2



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

GLDS Support Services

Stop 93A
PO Box 621506
Atlanta, GA 30362

Ricardo Beas
11587 S Dorothy Dr
Yuma, AZ 85367

Date:

December 4, 2025

Employee name:

E. Nicholson

Employee ID number:

1003001069

Telephone number:

720-956-4413

Fax number:

855-205-9335

Case number:

2026-01006

Dear Ricardo Beas:

We are writing to provide you a final response to your Freedom of Information Act (FOIA) request we received on November 13, 2025.

You requested "all writings, including memorandum, letters, orders, directives, or notices issued by the Commissioner of Internal Revenue for the United States Internal Revenue Service, Roscoe L. Egger, Jr., dated on or around April 4, 1985, sent to all District Directors, or any other IRS officers., regarding a tax evasion charge filed on March 5, 1985, by U.S. Attorney Duncan, filed in the U.S. District Court of Indianapolis, related to the ratification of the 16th Amendment to the U.S. Constitution, where it notes that the 16th amendment was never properly ratified, as proven by irrefutable evidence provided by the involved case's defense attorney Lowell Bocraft (or similar name), of Huntsville, Alabama".

Your request is being denied because the scope of your request extends to records, 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. FOIA subsection (b)(3) permits the withholding of records that are specifically exempted from disclosure pursuant to a statute other than the FOIA. Section 6103 of Title 26, which consists of detailed provisions that concern the disclosure of returns and return information, has been held to be a statute meeting the criteria of FOIA subsection (b)(3). Specifically, 26 U.S.C. § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. As your request asks for third party return information and you have failed to demonstrate that any of the exceptions to the confidentiality provisions of section 6103 allow for disclosures to you, exemption (b)(3) is being asserted in conjunction with 26 U.S.C. section 6103(a) to withhold from you the return information, to the extent such records exist, of a third party.

Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. The FOIA wasn't designed, and doesn't require agencies, to answer questions, perform research or create new documents in response to FOIA requests.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, known as the Internal Revenue Code (IRC). The IRC and implementing regulations may contain information responsive to portions of your request. They're available at many bookstores, public libraries and on the Internet at www.irs.gov and may be challenged through the judicial system, not through the FOIA.

You may find Publication 2105, "Why Do I Have to Pay Taxes?", helpful. This publication can be found by searching Forms and Publications on IRS.gov. There is also information on the IRS website at www.irs.gov/tax-professionals/the-truth-about-frivolous-tax-arguments-introduction called, "The Truth About Frivolous Tax Arguments."

For practical and policy reasons, we cannot engage in extended correspondence about the interpretation and enforcement of the tax laws. Thus, the Disclosure Office will not reply to future letters about the legality of the income tax system.

If you have questions regarding the processing of your FOIA request and you have a FOIA Public Access Portal (FPAP) account, you may send a message directly to the assigned caseworker. If you do not have a FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are unable to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaison at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

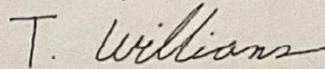
You also have the right to contact the Office of Government Information Services (OGIS). The Federal FOIA Ombudsman's office within OGIS offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

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
www.archives.gov/ogis

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,



T. Williams
Disclosure Manager
Disclosure Office 13

Enclosure:
Notice 393