

responses and disseminates its findings and the requested records to the American public to inform them about “what their government is up to.”

4. Defendant Internal Revenue Service is an agency of the United States Government and is headquartered at 1111 Constitution Avenue, NW, Washington, D.C. 20224. Defendant has possession, custody, and control of records to which Plaintiff seeks access.

STATEMENT OF FACTS

5. On July 18, 2014, Washington Post reported on Deputy Attorney General James Cole’s testimony before a House oversight panel describing events that led to the Internal Revenue Service (“IRS”) providing the Federal Bureau of Investigations (“FBI”) with a database containing private taxpayer information for about 12,000 nonprofit advocacy groups. The database records included protected taxpayer information.

6. In light of the testimony outlined in the Washington Post’s article, Plaintiff sent a FOIA request to the FBI, a component of Defendant, seeking documents and records related to the cross-agency handoff of information provided to the IRS by tax-exempt groups.

7. On September 29, 2014, Plaintiff sent a FOIA request to Defendant seeking access to the following:

Any and all records concerning, regarding, or related to copies of tax returns of tax-exempt organizations provided to the Federal Bureau of Investigation (FBI) by the IRS.

The time frame of the request was identified as being “January 1, 2010 to the present.” The request does not seek information about any individual taxpayer, any individual taxpayer’s tax “return,” or any “return information” about an individual taxpayer. Plaintiff attached a copy of the Washington Post article referencing Attorney General Cole’s testimony which is the subject of Plaintiff’s FOIA request.

8. By letter dated October 31, 2014, Defendant acknowledged receiving Plaintiff's request on October 3, 2014 and assigned the request case number F15279-0056. Defendant informed Plaintiff that Defendant had invoked a 10-day statutory extension of time to process the request to November 18, 2014. Defendant also unilaterally granted itself an additional, unauthorized extension until February 9, 2015:

Unfortunately, we will still be unable to locate and consider release of the requested records by November 14, 2014. We have extended the response date to February 9, 2015 when we believe we can provide a final response . . . You may file suit if you do not agree to an extension beyond the statutory period.

9. As of the date of this complaint, Defendant has failed to: (i) determine whether to comply with the request; (ii) notify Plaintiff of any such determination or the reasons therefor; (iii) advise Plaintiff of the right to appeal any adverse determination; and/or (iv) produce the requested records or otherwise demonstrate that the requested records are exempt from production.

10. Because Defendant failed to comply with the time limit set forth in 5 U.S.C. § 552(a)(6)(A), Plaintiff is deemed to have exhausted any and all administrative remedies pursuant to 5 U.S.C. § 552(a)(6)(C).

COUNT 1
(Violation of FOIA, 5 U.S.C. § 552)

11. Plaintiff realleges paragraphs 1 through 10 as if fully stated herein.
12. Defendant is unlawfully withholding records requested by Plaintiff under FOIA.
13. Plaintiff is being irreparably harmed by reason of Defendant's unlawful withholding of records responsive to Plaintiffs' FOIA request, and Plaintiff will continue to be irreparably harmed unless Defendant is compelled to conform its conduct to the requirements of the law.

WHEREFORE, Plaintiff respectfully requests that the Court: (1) order Defendant to conduct a search for any and all records responsive to Plaintiff's FOIA request and demonstrate that it employed search methods reasonably likely to lead to the discovery of records responsive to Plaintiff's FOIA request; (2) order Defendant to produce, by a date certain, any and all non-exempt records responsive to Plaintiff's FOIA request and a *Vaughn* index of any responsive records withheld under claim of exemption; (3) enjoin Defendant from continuing to withhold any and all non-exempt records responsive to Plaintiff's FOIA request; (4) grant Plaintiff an award of attorney's fees and other litigation costs reasonably incurred in this action pursuant to 5 U.S.C. § 552(a)(4)(E); and (5) grant Plaintiff such other relief as the Court deems just and proper.

Dated: November 19, 2014

Respectfully submitted,

/s/ Jason B. Aldrich

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