



AMERICANS FOR LIMITED GOVERNMENT

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November 2, 2010

Department of Treasury
Hugh Gilmore
FOIA/PA Request
Disclosure Services
1500 Pennsylvania Avenue, N.W.
Washington, DC 20220

Via fax to: 202.622.0930
Hard Copy Via U.S. Mail

Re: Freedom of Information Act (FOIA) Amended Request #2010-08-054

Dear Mr. Gilmore:

I am writing in response to your August 19, 2010 letter, in which you informed us that you were forwarding our FOIA request to the Internal Revenue Service. We have decided to amend our FOIA request as stated below.

I have attached a letter addressed to The Honorable Timothy F. Geithner, dated September 1, 2010. It makes reference to both an appeals case and a Field Service Advice Memorandum, which the Department of Treasury is held to have considered in reversing its "long-standing policy maintaining that court and other litigation expenses advanced by trial attorneys are not deductible as business expenses." There has also been legislation proposed on the topic. I am hereby requesting copies of the following documents under the Freedom of Information Act ("FOIA"), pursuant to 5 U.S.C. § 552(a)(2):

- (1) All documents that refer to, reflect, or mention communications regarding Senate Bill S.437 and/or House Bill H.R. 2519.
- (2) All documents that refer to, reflect, or mention communications regarding *Boccardo v. Commissioner*, 56 F. 3d 1016 (9th Cir. 1996).
- (3) All documents that refer to, reflect, or mention communications regarding the

IRS's June 2, 1997 Field Service Advisory, "Deductibility of Attorney Expense Advance."

I am seeking all such documents that were created **between January 20, 2009 and the present.**

If you have any questions regarding these FOIA requests please contact me at 703.383.0880, ext. 122.

Thank you in advance for your assistance.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Wohlschlegel II". The signature is written in a cursive style with a prominent initial "M" and a stylized "W".

Mark A. Wohlschlegel II
Staff Attorney

Enclosures

Ref # ALGFOIA2010-068