



AMERICANS FOR LIMITED GOVERNMENT

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November 3, 2010

Department of Treasury
Hugh Gilmore
Director
Disclosure Services
1500 Pennsylvania Avenue, N.W.
Washington, DC 20220

Via fax to: 202.622.0930

Re: Freedom of Information Act (FOIA) Request

Dear Mr. Gilmore:

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); and
- (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. I respectfully request that this FOIA be submitted to the Treasury's Office of Legislative Affairs, the Office of the Secretary, and any other office the FOIA Office deems appropriate.

Pursuant to 5 U.S.C. § 552(a)(6)(A), please advise my counsel, whose information is listed below, within 20 days whether you will comply with this request and provide the documents.

I work for Americans for Limited Government, but am not seeking this information for any commercial use. Disclosure of such information is in the public interest as it would likely contribute significantly to public understanding of the operations or activities of the government. I therefore request that any fees associated with this request be waived in accordance with 5 U.S.C. 552(a)(4)(A)(iii), or at least be limited in accordance with 5 U.S.C. § 552(a)(4)(A)(ii)(II). I would also request that if you deny the fee waiver, that I be notified in advance.

To the extent that you deny any part of this request, please cite specific exemptions to FOIA that you believe justifies your denial. In addition, for any documents withheld by the agency, please provide a description containing the information that would be required by *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974).

Please send the requested records to the following address:

Nathan Paul Mehrens
Counsel
Americans for Limited Government
9900 Main Street
Suite 303
Fairfax, VA 22031

If you have any questions regarding these FOIA requests please contact Mark A. Wohlschlegel, II at 703.383.0880, ext 122.

Thank you in advance for your assistance.

Sincerely,



William Wilson
President

Enclosures

Ref# ALGFOIA2010-068