

1 TAMARA W. ASFHORD
ACTING ASSISTANT ATTORNEY GENERAL

2 YONATAN GELBLUM (Cal. State Bar. No. 254297)
3 CHRISTOPHER W. SANDERS
4 U.S. DEPARTMENT OF JUSTICE, TAX DIVISION
5 P.O. Box 227
6 Washington, DC 20044
7 (202) 305-3136 (phone)
8 (202) 514-6866 (facsimile)
9 yonatan.gelblum@usdoj.gov

10 *Counsel for Defendant Internal Revenue Service*

11 IN THE UNITED STATES DISTRICT COURT FOR THE
12 NORTHERN DISTRICT OF CALIFORNIA
13 SAN FRANCISCO DIVISION

14 PUBLIC.RESOURCE.ORG,

15 Plaintiff,

16 v.

17 UNITED STATES
18 INTERNAL REVENUE SERVICE,

19 Defendant.

)
) Case No. 13-cv-2789

)
) **ANSWER**

20 DEFENDANT, the Internal Revenue Service, by and through its attorneys,
21 responds to the complaint as follows:

22 1. The Defendant denies the allegations in paragraph 1.

23 2. The complaint's prayer for relief speaks for itself. The Defendant denies any
remaining factual allegations in paragraph 2.

3. The cited document speaks for itself. The Defendant denies any remaining
factual allegations in paragraph 3.

1 4. The cited document speaks for itself. The Defendant denies any remaining
2 factual allegations in paragraph 4.

3 5. The cited document speaks for itself. The Defendant denies any remaining
4 factual allegations in paragraph 5.

5 6. The Defendant denies the allegations in paragraph 6.

6 7. The complaint's prayer for relief speaks for itself. The Defendant denies any
7 remaining factual allegations in paragraph 7.

8 8. The Defendant admits that the Court has jurisdiction pursuant to 5 U.S.C. § 702
9 and 28 U.S.C. § 1331 and denies the remaining allegations in paragraph 8.

10 9. The Defendant admits that Venue is proper in the Northern District of
11 California under 28 U.S.C. § 1391(e)(1)(C) and denies the remaining allegations in paragraph
12 9.

13 10. The Defendant lacks knowledge or information sufficient to form a belief about
14 the truth of the allegations in paragraph 10.

15 11. The Defendant admits the allegations in paragraph 11.

16 12. The Defendant repeats its responses to paragraphs 1 through 11, as if fully
17 stated herein.

18 13. The Defendant lacks knowledge or information sufficient to form a belief about
19 the truth of the allegations in paragraph 13.

20 14. The Defendant lacks knowledge or information sufficient to form a belief about
21 the truth of the allegations in paragraph 14.

22 15. The Defendant lacks knowledge or information sufficient to form a belief about
23 the truth of the allegations in paragraph 15.

1 16. The Defendant lacks knowledge or information sufficient to form a belief about
2 the truth of the allegations in paragraph 16.

3 17. The Defendant admits that Forms 990s are filed documents available, in part,
4 for public inspection, and denies the remaining allegations in the first sentence of paragraph
5 17. The Defendant lacks knowledge or information sufficient to form a belief about the truth
6 of the allegations in the second sentence of paragraph 17.

7 18. The cited document speaks for itself. The Defendant lacks knowledge or
8 information sufficient to form a belief about the truth of the remaining allegations in
9 paragraph 18.

10 19. The cited document speaks for itself. The Defendant lacks knowledge or
11 information sufficient to form a belief about the truth of the remaining allegations in
12 paragraph 19.

13 20. The cited document speaks for itself. The Defendant lacks knowledge or
14 information sufficient to form a belief about the truth of the remaining allegations in
15 paragraph 20.

16 21. The cited document speaks for itself. The Defendant lacks knowledge or
17 information sufficient to form a belief about the truth of the remaining allegations in
18 paragraph 21.

19 22. The cited document speaks for itself. The Defendant denies the remaining
20 allegations in paragraph 22.

21 23. The cited document speaks for itself. The Defendant admits the remaining
22 allegations in paragraph 23.

23 24. The cited document speaks for itself. The Defendant denies the remaining
allegations in paragraph 24.

1 25. The Defendant admits the allegations in paragraph 25.

2 26. The Defendant lacks knowledge or information sufficient to form a belief about
3 the truth of the remaining allegations in paragraph 26.

4 27. The cited document speaks for itself. The Defendant denies the remaining
5 allegations in paragraph 27.

6 28. The Defendant lacks knowledge or information sufficient to form a belief about
7 the truth of the allegations in paragraph 28.

8 29. The Defendant lacks knowledge or information sufficient to form a belief about
9 the truth of the allegations in paragraph 29.

10 30. The Defendant lacks knowledge or information sufficient to form a belief about
11 the truth of the allegations in paragraph 30.

12 31. The Defendant lacks knowledge or information sufficient to form a belief about
13 the truth of the allegations in paragraph 31.

14 32. The Defendant admits that it distributes certain Forms 990 or portions thereof
15 as 1-page documents, and lacks knowledge or information sufficient to form a belief about the
16 truth of the allegations in paragraph 32.

17 33. The Defendant denies the first sentence of paragraph 33, and lacks knowledge
18 or information sufficient to form a belief about the truth of the remaining allegations in
19 paragraph 33.

20 34. The Defendant lacks knowledge or information sufficient to form a belief about
21 the truth of the allegations in paragraph 34.

22 35. The Defendant lacks knowledge or information sufficient to form a belief about
23 the truth of the allegations in paragraph 35.

1 36. The Defendant lacks knowledge or information sufficient to form a belief about
2 the truth of the allegations in paragraph 36.

3 37. The Defendant admits that the stated meeting took place and denies the
4 remaining allegations in paragraph 37 of the complaint.

5 38. The Defendant lacks knowledge or information sufficient to form a belief about
6 the truth of the allegations in paragraph 38.

7 39. The Defendant admits that the stated meeting took place and denies the
8 remaining allegations in paragraph 39 of the complaint.

9 40. The cited documents speak for themselves. The Defendant denies any
10 remaining allegations in paragraph 40.

11 41. The Defendant denies the allegations in paragraph 41.

12 42. The cited document speaks for itself. The Defendant lacks knowledge or
13 information sufficient to form a belief about the truth of the remaining allegations in
14 paragraph 42.

15 43. The cited document speaks for itself. The Defendant lacks knowledge or
16 information sufficient to form a belief about the truth of the remaining allegations in
17 paragraph 43.

18 44. The cited document speaks for itself. The Defendant lacks knowledge or
19 information sufficient to form a belief about the truth of the remaining allegations in
20 paragraph 44.

21 45. The cited document speaks for itself. The Defendant denies any remaining
22 allegations in paragraph 45.

23 46. The cited document speaks for itself. The Defendant denies any remaining
allegations in paragraph 46.

1 47. The Defendant admits that it received a response from Plaintiff’s counsel to the
2 letter described in paragraph 46 and denies the remaining factual allegations in paragraph 47.

3 48. The cited document speaks for itself. The Defendant denies any remaining
4 allegations in paragraph 48.

5 49. The Defendant denies the allegations in paragraph 49.

6 50. The cited documents speak for themselves. The Defendant denies the
7 remaining allegations in paragraph 50.

8 51. The cited document speaks for itself. The Defendant denies the remaining
9 allegations in paragraph 51.

10 52. The cited document speaks for itself. The Defendant denies the remaining
11 allegations in paragraph 52.

12 53. The Defendant repeats its responses to paragraphs 1 through 52, as if fully
13 stated herein.

14 54. The Defendant denies the allegations in paragraph 54.

15 55. The cited statute speaks for itself. The Defendant denies any remaining
16 allegations in paragraph 55.

17 56. The Defendant admits the allegations in the first clause of paragraph 56 and
18 denies the remaining allegations in paragraph 56.

19 57. The Defendant admits that it provides data from Form 990 as a TIFF image and
20 denies the remaining allegations in paragraph 57.

21 58. The Defendant denies the allegations in paragraph 58.

22 59. The cited statute speaks for itself. The Defendant denies the remaining
23 allegations in paragraph 59.

 60. The Defendant denies the allegations in paragraph 60.

- 1 61. The Defendant denies the allegations in paragraph 61.
- 2 62. The Defendant denies the allegations in paragraph 62.
- 3 63. The Defendant repeats its responses to paragraphs 1 through 62, as if fully
- 4 stated herein.
- 5 64. The cited statute speaks for itself. The Defendant denies the remaining
- 6 allegations in paragraph 64.
- 7 65. The Defendant denies the allegations in paragraph 65.
- 8 66. The Defendant denies the allegations in paragraph 66.
- 9 67. The Defendant denies the allegations in paragraph 67.
- 10 68. The Defendant denies the allegations in paragraph 68.

FIRST AFFIRMATIVE
DEFENSE

The plaintiff has failed to state a claim on which relief can be granted.

SECOND AFFIRMATIVE DEFENSE

The Defendant is entitled to withhold from disclosure certain records or portion of records.

THIRD AFFIRMATIVE DEFENSE

The Plaintiff has failed to exhaust its administrative remedies.

FOURTH AFFIRMATIVE DEFENSE

The records requested by the Plaintiff are not readily reproducible in the requested format and cannot be made readily reproducible in that format with reasonable effort.

1 SIXTH AFFIRMATIVE DEFENSE

2 The Plaintiff is neither eligible nor entitled to an award for attorneys' fees and costs.

3
4 WHEREFORE, having fully responded to plaintiff's complaint, the Defendant prays
5 that this Court dismiss the complaint with prejudice, grant the Defendant its costs of defense,
6 and grant such other relief as may be deemed just and proper under the circumstances.

7 DATE: August 1, 2014

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9 TAMARA W. ASHFORD
10 ACTING ASSISTANT ATTORNEY GENERAL

11 /s/ Yonatan Gelblum
12 YONATAN GELBLUM
13 CHRISTOPHER W. SANDERS
14 U.S. DEPARTMENT OF JUSTICE, TAX DIVISION
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16 Washington, DC 20044
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CERTIFICATE OF SERVICE

I certify that I served a true and correct copy of the foregoing answers on Counsel for the Plaintiff via the Court's ECF system this 1st day of August, 2014.

/s/ Yonatan Gelblum
Yonatan Gelblum