



CITIZENS FOR
RESPONSIBILITY &
ETHICS IN WASHINGTON

December 19, 2024

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

Re: Freedom of Information Act Request

Dear FOIA Officer:

Citizens for Responsibility and Ethics in Washington (“CREW”) submits this request for records pursuant to the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552, and United Internal Revenue Service (“IRS”) regulations. Specifically, CREW requests the following records from November 5, 2024 to the date this request is processed:

- 1) **Any and all communications between employees of IRS and Elon Musk, Vivek Ramaswamy, Antonio Gracias, William (Bill) McGinley, or Steve Davis.**
- 2) **Any and all communications between employees of IRS and any other individual purporting to represent, work for, or communicate on behalf of Elon Musk, Vivek Ramaswamy, Antonio Gracias, William (Bill) McGinley, or Steve Davis.**
- 3) **Any and all communications between employees of IRS and any other individual purporting to have an association with, represent, work for, or communicate on behalf of the Department of Government Efficiency (“DOGE”).**
- 4) **Any and all communications between employees of IRS and any other individual purporting that they will in the future have an association with, represent, work for, or communicate on behalf of the Department of Government Efficiency (“DOGE”).**
- 5) **Any and all communications between employees of IRS and any other individual purporting to have an association with, represent, work for, or communicate on behalf of “Delivering Outstanding Government Efficiency Caucus,” “DOGE Caucus,” and related terms.**
- 6) **Any and all communications between employees of IRS and Senator Joni Ernst, Congresswoman Marjorie Taylor Greene, or their offices between November 5, 2024 and the present regarding DOGE, IRS’s organizational structure, staffing, or expenditures or the efficiency of any of its programs, functions, or operations.**
- 7) **Any and all communications between employees of IRS and any other individual purporting that they will in the future have an association with, represent, work for, or communicate on behalf of “Delivering Outstanding Government Efficiency Caucus,” “DOGE Caucus,” and related terms.**

8) Any and all records within IRS regarding “Department of Government Efficiency,” “DOGE,” “Government Efficiency Commission,” “Delivering Outstanding Government Efficiency Caucus,” or “DOGE Caucus.”

Please search for responsive records regardless of format, medium, or physical characteristics. We seek records of any kind, including paper records, electronic records, audiotapes, videotapes, photographs, data, and graphical material. Our request includes without limitation all correspondence, letters, emails, text messages, facsimiles, telephone messages, voice mail messages, and transcripts, notes, or minutes of any meetings, telephone conversations, or discussions. Our request also includes any attachments to emails and other records, and anyone who was cc’ed or bcc’ed on any emails.

If it is your position any portion of the requested records is exempt from disclosure, CREW requests that you provide it with an index of those documents as required under *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973). If some portions of the requested records are properly exempt from disclosure, please disclose any reasonably segregable non-exempt portions of the requested records. See 5 U.S.C. § 552(b). If it is your position that a document contains non-exempt segments, but that those non-exempt segments are so dispersed throughout the document as to make segregation impossible, please state what portion of the document is non-exempt, and how the material is dispersed throughout the document. See *Mead Data Central v. U.S. Dep’t of the Air Force*, 566 F.2d 242, 261 (D.C. Cir. 1977).

Please be advised that CREW intends to pursue all legal remedies to enforce its rights under FOIA. Accordingly, because litigation is reasonably foreseeable, the agency should institute an agency wide preservation hold on all documents potentially responsive to this request.

Fee Waiver Request

In accordance with 5 U.S.C. § 552(a)(4)(A) and agency regulations, CREW requests a waiver of fees associated with processing this request for records. The subject of this request concerns the operations of the federal government, and the disclosures likely will contribute to a better understanding of relevant government procedures by CREW and the general public in a significant way. See *id.* § 552(a)(4)(A)(iii). Moreover, the request primarily and fundamentally is for non-commercial purposes. See, e.g., *McClellan Ecological v. Carlucci*, 835 F.2d 1282, 1285 (9th Cir. 1987).

On November 13, 2024, President-elect Donald Trump announced the formation of the “Department of Government Efficiency” (“DOGE”).¹ The announcement stated that Elon Musk and Vivek Ramaswamy would lead DOGE and that its mission would be to “pave the way for [Trump’s] administration to dismantle Government Bureaucracy, slash excess regulations, cut wasteful expenditures, and restructure Federal Agencies.”² Musk and Ramaswamy explained their vision for DOGE in a piece that they published in the Wall Street

¹ @realDonaldTrump, X (Nov. 13, 2024) <https://x.com/realDonaldTrump/status/1856658569124262092>

² *Id.*

Journal.³ Agencies that Musk reportedly plans to pursue cuts at include the IRS through DOGE.⁴ Musk and Ramaswamy have reportedly “discussed overhauling the tax system to let Americans file their taxes through a mobile app.”⁵ While it remains unclear how DOGE is or will be constituted, how it is or will be funded, whether it will be an official governmental body, and in which branch of government it may sit, statements by Musk and Ramaswamy, as well as social media accounts purporting to belong to DOGE, indicate that they and others have already begun to undertake work on its behalf.⁶

CREW is a non-profit corporation, organized under section 501(c)(3) of the Internal Revenue Code. CREW is committed to protecting the public’s right to be aware of the activities of government officials, to ensuring the integrity of those officials, and to highlighting and working to reduce the influence of money on politics. CREW uses a combination of research, litigation, and advocacy to advance its mission. CREW intends to analyze the information responsive to this request and to share its analysis with the public through reports, press releases, or other means. In addition, CREW will disseminate any documents it acquires from this request to the public through its website, www.citizensforethics.org. The release of information obtained through this request is not in CREW’s financial interest.

CREW further requests that it not be charged search or review fees for this request pursuant to 5 U.S.C. § 552(a)(4)(A)(ii)(II) because CREW qualifies as a member of the news media. *See Nat’l Sec. Archive v. U.S. Dep’t of Defense*, 880 F.2d 1381, 1386 (D.C. Cir. 1989) (holding non-profit a “representative of the news media” and broadly interpreting the term to include “any person or organization which regularly publishes or disseminates information to the public”).

CREW routinely disseminates information obtained through FOIA to the public in several ways. For example, CREW’s website receives hundreds of thousands of page views every month. The website includes blogposts that report on and analyze newsworthy developments regarding government ethics, corruption, and money in politics, as well as numerous reports CREW has published to educate the public about these issues. These reports frequently rely on government records obtained through FOIA. CREW also posts the documents it obtains through FOIA on its website.

Under these circumstances, CREW satisfies fully the criteria for a fee waiver.

³ Elon Musk & Vivek Ramaswamy, *Elon Musk and Vivek Ramaswamy: The DOGE Plan to Reform Government*, Wall Street Journal (Nov. 20, 2024)

https://www.wsj.com/opinion/musk-and-ramaswamy-the-doge-plan-to-reform-government-supreme-court-guidance-end-executive-power-grab-fa51c020?mod=hp_opin_pos_0.

⁴ Brian Schwartz, Dana Mattioli, Rebecca Ballhaus, and Emily Glazer, *Musk-a-Lago: Inside Elon Musk’s Role on Trump’s Transition Team*, Wall Street Journal (Nov. 13, 2024)

<https://www.wsj.com/politics/policy/musk-a-lago-inside-elon-musks-role-on-trumps-transition-team-55235859>.

⁵ Jeff Stein, *Musk’s ‘DOGE’ commission eyes new app for Americans to file taxes*, Wash. Post (Nov. 19, 2024) <https://www.washingtonpost.com/business/2024/11/19/taxes-irs-musk-ramaswamy/>.

⁶ *See generally* Elizabeth Dvoskin, Jeff Stein, Jacob Bogage and Faiz Siddiqui, *Musk and Ramaswamy race to build a ‘DOGE’ team for war with Washington*, Wash. Post (Dec. 4, 2024)

<https://www.washingtonpost.com/business/2024/11/24/musk-ramaswamy-doge-trump/>.

Conclusion

If you have any questions about this request or foresee any problems in fully releasing the requested records, please email foia@citizensforethics.org or call (202) 408-5565. Also, if CREW's request for a fee waiver is denied, please contact our office immediately upon making such a determination.

Where possible, please produce records in electronic format. Please send the requested records to foia@citizensforethics.org or by mail to CREW Staff, Citizens for Responsibility and Ethics in Washington, 1331 F St. NW, Suite 900, Washington, D.C. 20004.

Sincerely,

Citizens for Responsibility and Ethics in
Washington (CREW)