

Exhibit C



May 12, 2026

Internal Revenue Service
GLDS Support Services
Stop 211
PO 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 Internal Revenue Service ("IRS") regulations.

Specifically, from December 1, 2025 to the present, CREW requests:

1. All communications to or from President Donald J. Trump, Donald J. Trump Jr., Eric Trump, The Trump Organization LLC, or any attorney, agent, or representative purporting to act on behalf of any of the foregoing, including but not limited to Alejandro Brito, Ian Michael Corp, Daniel Z. Epstein, and the law firms Brito PLLC (@britopllc.com) and Epstein & Co. LLC (@epsteinco.co), concerning *Trump v. Internal Revenue Service*, No. 1:26-cv-20609 (S.D. Fla.), the underlying claims, the disclosure of tax return information by Booz Allen Hamilton contractor Charles Littlejohn, or any potential resolution, settlement, compromise, or disposition of the case.
2. Any agreement, settlement, compromise under 26 U.S.C. § 7122, stipulation of dismissal, release, or other document resolving or purporting to resolve, in whole or in part, *Trump v. Internal Revenue Service*, No. 1:26-cv-20609 (S.D. Fla.), together with any drafts of such documents exchanged between or among the DOJ, IRS, the Department of the Treasury ("Treasury"), and the plaintiffs or their counsel.

The above request excludes agency records consisting solely of news articles, press clippings, and other publicly-available material, so long as the records include no accompanying discussion by agency officials.

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.

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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 agencywide 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 January 29, 2026, President Trump, his sons, and the Trump Organization sued the IRS and Treasury Department in the Southern District of Florida, seeking “at least” \$10 billion in damages arising from the unauthorized disclosure of his tax returns by former IRS contractor Charles Littlejohn.¹ President Trump brought suit against the federal government “in his personal capacity,” while simultaneously overseeing the defendant agencies he is suing.

CREW’s request will further significantly contribute to the public’s understanding of the appropriateness of any settlement entered into by the IRS and President Trump. President Trump has confirmed that he is on “both sides of a lawsuit.”² On April 17, in an unusual move and before any attorney had appeared to represent the United States, *Plaintiffs* moved to extend the *defendant agencies’* deadline to respond to the complaint. Plaintiffs stated that Defendants had consented to the motion in order to allow “the Parties [to] engage in discussions designed to resolve this matter and to avoid protracted litigation,”³ indicating that President Trump may indeed be in the process of negotiating a settlement with himself. The public deserves to understand the justifications for any such settlement

¹ *Trump v. IRS*, No. 1:26-cv-20609 (S.D. Fla. Jan. 29, 2026).

² Forbes Breaking News, ‘I’m Supposed To Work Out A Settlement With Myself’: Trump Addresses Lawsuit Against IRS, YouTube (Feb. 1, 2026), <https://tinyurl.com/4p324c59>.

³ Parties’ Consent Mot. for 90-Day Extension, *Trump v. Internal Revenue Serv.*, No. 1:26-cv-20609 (S.D. Fla. Apr. 17, 2026), ECF No. 40, available at <https://www.courtlistener.com/docket/72207870/40/trump-v-internal-revenue-service/>.

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and what public funds would be used to pay for it. Further, the public deserves to understand if the IRS considered whether such a settlement would comply with the Constitution's Domestic Emoluments Clause, which forbids the President from receiving under any circumstances profits, gains or advantages from the federal government itself, outside of his or her government salary and benefits.⁴

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 over 150,000 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.

Expedited Processing Request

CREW requests expedited processing of this FOIA request pursuant to FOIA, 5 U.S.C. § 552 and 26 CFR § 601.702. CREW is entitled to expedited processing because there is an "urgency to inform the public concerning actual or alleged Federal Government Activity," and CREW "is primarily engaged in disseminating information," 5 U.S.C. § 552(6)(E)(v)(II). In addition, the IRS should grant expedited processing because this request presents a "matter of widespread and exceptional media interest in which there exist possible questions about the government's integrity that affect public confidence." 26 CFR § 601.702(c)(6).

⁴ U.S. Const. art. II, § 1, cl. 7 ("The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be encreased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them.").

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CREW is “primarily engaged in disseminating information” to the public. This “standard ‘requires that information dissemination be the main [and not merely an incidental] activity of the requestor,’” but “publishing information ‘need not be [the organization’s] sole occupation.’” *Protect Democracy Project, Inc. v. U.S. Dep’t of Def.*, 293, 298 (D.D.C. 2017). CREW routinely disseminates information obtained through FOIA to the public in several ways. For example, CREW’s website receives over 150,000 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. CREW is a credible requestor and disseminator of information often relied on by major media outlets.

Further, the facts demonstrate that (1) the request concerns a matter of current exigency to the American public; (2) the consequences of delaying a response would compromise a significant recognized interest; and (3) the request concerns federal government activity. *See Al-Fayed v. C.I.A.*, 254 F.3d 300, 310 (D.C. Cir. 2001).

First, the President’s lawsuit and his publicly stated intent to settle it with himself present a matter of current exigency to the American public. President Trump filed his \$10 billion suit against the IRS and Treasury on January 29, 2026, and the case is currently pending before Judge Kathleen M. Williams in the Southern District of Florida.⁵ The President has stated that he intends to direct the DOJ and IRS to forgo the defenses the DOJ has litigated in other cases arising from Littlejohn’s leak of taxpayer data, and instead intends to “work out a settlement with myself.”⁶ Amici curiae in the case—including former IRS Commissioner John Koskinen and former Assistant Attorney General for the Tax Division Kathryn Keneally—have filed a brief warning that the case “creates the risk of the most collusive lawsuit of all time.”⁷ On April 17, without any attorney appearing for the government, Plaintiffs moved to extend the defendant agencies’ response deadline, indicating that the parties had been in communication about settling the case. The records CREW seeks bear directly on this live and rapidly developing public controversy.

Second, delay would compromise the public’s vital interests in informed debate about whether taxpayer funds can be or should be paid out in an unprecedented settlement between a sitting president and the agencies he controls. Without timely disclosure, CREW and the public are “preclude[d] . . . from obtaining in a timely fashion information vital to the current and ongoing debate” over the DOJ’s defense of this suit, the lawfulness of a potential tax-payer-funded windfall to President Trump, and the procedural regularity and ethical compliance of any process producing such a settlement. *Protect Democracy Project*, 263 F. Supp. 3d at 299.

The concern is particularly acute here, because Trump has curtailed the DOJ’s ability to act as a check to any unlawful settlement. Executive Order 14215 forbids DOJ employees from “advanc[ing] an interpretation of the law as the position of the United States that

⁵ See *supra* note 1.

⁶ See *supra* note 4.

⁷ Br. of Amici Curiae Former Gov’t Offs. & Pub. Interest Orgs. at 5, *Trump v. IRS*, No. 1:26-cv-20609 (S.D. Fla. Feb. 5, 2026).

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contravenes the President or the Attorney General's opinion." 90 Fed. Reg. 10447, 10449 (Feb. 18, 2025). And settlement authority for any payment ultimately rests with Acting Attorney General Blanche, who served as the President's personal criminal defense attorney and who testified that, as of his confirmation hearing, his "attorney-client relationship with President Trump remains."⁸ The public must know, before a payment is made and cannot be clawed back, whether the DOJ and IRS will stake out a directly contrary position from materially identical cases where it argued, for instance that no sovereign-immunity waiver exists under § 7431(a)(1) because Littlejohn "was a contractor—and not an officer or employee of the United States."⁹ On what record DOJ and IRS will now abandon those positions to favor the President must be scrutinized by the public before the settlement check has cleared. A settlement could be reached at any time, as the the President's stated intent to settle with himself makes ordinary litigation timelines inapplicable.

Third, the challenged conduct is federal government activity. The defense of, and any settlement in, a multi-billion-dollar suit against two cabinet departments is squarely federal government activity.

Separately, the case has generated widespread and exceptional media interest that raises questions about the government's integrity. DOJ's defense of the suit and the President's publicly stated intent to settle it with himself for an amount exceeding his family's net worth has drawn extensive national coverage at each stage of the litigation, including by NBC News, the Associated Press, CNN, and Bloomberg News.¹⁰

For these reasons, IRS should grant expedited processing. The undersigned certifies that the representations in this expedited processing request are true and correct to the best of his knowledge and belief.

Conclusion

If you have any questions about this request or foresee any problems in fully releasing the requested records, please email me at [REDACTED] and

⁸ *Nomination of Todd Blanche to be Deputy Attorney General: Hearing Before the S. Comm. on the Judiciary*, 119th Cong. (Feb. 12, 2025) ("Yes, my attorney-client relationship with President Trump remains, yes.").

⁹ *Mot. to Dismiss, Safe Harbor Int'l, LLC v. IRS*, No. 8:25-cv-139 (D. Md. July 23, 2025), ECF No. 31.

¹⁰ See, e.g., Joe Kottke et al, *Trump Sues IRS and Treasury Department for \$10 Billion Over Leaked Tax Records*, NBC News (Jan. 29, 2026), <https://www.nbcnews.com/politics/donald-trump/trump-sues-irs-treasury-department-10-billion-leaked-tax-records-rcna256626>; Fatima Hussein, *Trump sues IRS for \$10 billion over leaked tax info*, AP News (Jan. 29, 2026), <https://apnews.com/article/trump-treasury-irs-tax-records-e3a79e1bf9dc94a663504754af80ce183>; Eric Larson, *Trump Sues IRS, Treasury for \$10 Billion for Tax-Return Leak*, Bloomberg Tax (Jan. 30, 2026), <https://news.bloombergtax.com/daily-tax-report/trump-sues-irs-treasury-for-10-billion-over-tax-return-leaks>; Gary Grumbach et al, *Trump and the IRS are in Talks to Resolve His \$10 Billion Lawsuit Over Leaked Tax Records*, NBC News (Apr. 17, 2026), <https://www.nbcnews.com/politics/donald-trump/trump-irs-talks-resolve-10-billion-lawsuit-tax-records-leak-rcna333854>; Aleena Fayaz, *Judge Appears Skeptical of Trump's \$10 Billion Lawsuit Against IRS and Treasury*, CNN Politics (Apr. 24, 2026), <https://www.cnn.com/2026/04/24/politics/judge-questions-trump-irs-treasury-lawsuit>.

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foia@citizensforethics.org or call me at (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 [REDACTED] and foia@citizensforethics.org or by mail to Kayvan Farchadi, Citizens for Responsibility and Ethics in Washington, P.O. Box 14596, Washington, D.C. 20044.

Respectfully,

/s/ Kayvan Farchadi
Senior Counsel