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May 18, 2026

VIA FOIA.GOV

IRS FOIA Request
Headquarters Disclosure Office
CL:GLD:D
1111 Constitution Avenue, NW.
Washington, DC 20224

Re: Freedom of Information Act Request – EXPEDITED PROCESSING REQUESTED

Dear FOIA Officer:

On behalf of Public Citizen, and pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. § 552, we request copies of the following records, dated from May 1, 2026 through the date of processing of this request:

- Any agreements, contracts, or settlement documents between the United States, the Department of Justice, the Department of the Treasury, and/or the Internal Revenue Service on the one hand, and President Donald J. Trump, Donald J. Trump, Jr., Eric Trump, and/or The Trump Organization, LLC on the other hand, relating to *President Donald J. Trump et al. v. Internal Revenue Service et al.*, Case No. 1:26-cv-20609, in the U.S. District Court for the Southern District of Florida.
- Any agreements, contracts, or settlement documents between the United States and/or the Department of Justice on the one hand, and President Donald J. Trump and/or The Trump Organization, LLC, on the other hand, relating to any legal administrative claims made by President Trump and/or The Trump Organization, LLC seeking compensation or damages for alleged torts or other alleged wrongs from any agency of the United States.

If it is your position that responsive records exist but that those records (or portions of those records) are exempt from disclosure, please identify the records that are being withheld and state the basis for the denial for each record being withheld. In addition, please note that Public Citizen seeks each record *in its entirety*. Accordingly, please provide all nonexempt portions of the records, without redacting portions of any record as “non-responsive,” “out of scope,” or the like. We request that any records produced in response to this request be provided in electronic form wherever possible.

Request for Expedited Processing

Pursuant to 26 C.F.R. § 601.702(c)(6)(B), Public Citizen requests expedited treatment of this FOIA request. Section 601.702(c)(6)(B) provides that expedited treatment is warranted when there is “[a]n urgency to inform the public about an actual or alleged Federal government activity, if made by a person who is primarily engaged in disseminating information.” Moreover, “[t]he standard of ‘urgency to inform’ requires that the records requested pertain to a matter of current exigency to the public and that delaying a response to a request for records would compromise a significant recognized interest to and throughout the general public.”

The requested records relate to the potential settlement of a \$10 billion lawsuit brought by President Trump, his sons, and his business against the Department of the Treasury and the Internal Revenue Service for the authorized disclosure of their tax return information. President Trump’s lawsuit, the first by a sitting president against his own government, was unprecedented and garnered significant media attention because of the inherent conflict of interests that arises when a President is in control of the federal agency defendants charged with defending against the President’s lawsuit.¹ The lawsuit, and the government’s potential defense of it, itself raised questions about the government’s integrity that would affect public confidence.

The Department of Justice never entered an appearance in the litigation or otherwise indicated that it would vigorously defend the federal agency defendants against the plaintiffs’ claims. Then today, Monday, May 18, 2026, President Trump and his co-plaintiffs dismissed his lawsuit with prejudice. This dismissal follows recent media reporting that President Trump was negotiating a settlement of his federal lawsuit and other claims he has filed with his own government behind closed doors.² The reporting indicates that a possible term of the settlement includes the creation of a compensation fund that would use taxpayer dollars to pay third parties who claim to have been victims of so-called “weaponization” of government under President Biden.³ The Trump plaintiffs’ dismissal with prejudice of their pending lawsuit indicates that a secret settlement has been reached between the parties.

Given the nature of President Trump’s unprecedented claims, the secret nature of the negotiations, the possibility that the settlement may result in the creation of a compensation program for third parties, and the intense public and media interest in these issues, there can be no

¹ See, e.g., *Trump’s IRS lawsuit short-circuits the executive branch*, Wash. Post, Feb. 2, 2026, <https://www.washingtonpost.com/opinions/2026/02/02/irs-lawsuit-trump-tax-returns/>; Fatima Hussein, *Trump’s \$10 billion lawsuit against the IRS raises conflict of interest concerns*, Wash. Post, Feb. 2, 2026, Associated Press, Feb. 2, 2026, <https://apnews.com/article/trump-tax-leak-irs-lawsuit-df70440e1a01193c7ea456d41caeb990>; Ashleigh Fields, *Trump quips about seeking DOJ settlement: “I hereby give myself \$1 billion,”* The Hill, Dec. 20, 2025, <https://thehill.com/homenews/administration/5658234-trump-doj-settlement-north-carolina/>.

² See, e.g., Katherine Faulders et al., *Trump poised to drop IRS suit, launch \$1.7B ‘weaponization’ fund for allies: Sources*, ABCNews, May 14, 2026, <https://abcnews.com/US/trump-poised-drop-irs-suit-launch-17b-weaponization/story?id=132962661>.

³ *Id.*

doubt that there is widespread and exceptional media interest in the terms of the settlement and that there exist possible questions about the government's integrity that affect public confidence.

Although Public Citizen is not a member of the news media, as described below in the Fee Waiver section, Public Citizen has the ability and intent to distribute the requested records broadly to members of the media and the public. For these reasons, expedited processing of this FOIA request is appropriate.

Pursuant to 26 C.F.R. § 601.702(c)(6)(ii), I certify that the foregoing is true to the best of my knowledge.

Fee Waiver Request

Pursuant to 26 C.F.R. § 601.702(f)(2), Public Citizen requests that all fees in connection with this FOIA request be waived in accordance with 5 U.S.C. § 552(a)(4)(A)(iii) because Public Citizen does not seek the records for a commercial purpose and disclosure "is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the government." The factors under section 601.702(f)(2)(i) all support grant of the requested waiver:

(A) Whether the subject of the releasable records concerns the agency's operations or activities; and (B) Whether the releasable records are likely to contribute to an understanding of the agency's operations or activities.

A fee waiver is warranted here because disclosure of the requested information would shed light on the agency's operations and activities. The requested records concern the federal government's agreement to settle an unprecedented multi-billion-dollar lawsuit and potentially other claims brought by a sitting precedent and the commitments made by the government to secure the settlement. The settlement terms could include commitments made by Internal Revenue Service with respect to President Trump's tax returns or those of his family or children. Disclosure of the records would enable the public to understand how the agency handled this unprecedented situation.

(C) Whether the releasable records are likely to contribute to the general public's understanding of the agency's operations or activities (e.g., how will the requester convey the information to the general public).

Public Citizen has expertise in the subject area of government operations, transparency, and oversight.⁴ Public Citizen, moreover, filed an amicus brief in President Trump's federal lawsuit to address the significant conflict of interest issues raised. As discussed below, Public

⁴ See, e.g., Public Citizen Testifies: Cracking Down on Corruption at the Dept. of Homeland Security (Mar. 26, 2026), <https://www.citizen.org/article/public-citizen-testifies-cracking-down-on-corruption-at-the-dept-of-homeland-security/>; Freedom of Information Act and Government Transparency, <https://www.citizen.org/article/freedom-of-information-act-and-government-transparency/>.

Citizen has the ability and intention to effectively convey information to the public about the requested records.

(D) The significance of the contribution to the general public's understanding of the agency's operations or activities (e.g., is the information contained in the releasable records already available to the general public).

A fee waiver is warranted because disclosure of the requested records would be meaningfully informative about government operations or activities” for the reasons already explained. Moreover, the requested records are not already in the public domain.

(E) The existence and magnitude of the requester's commercial interest, as that term is used in paragraph (f)(3)(i)(A) of this section, being furthered by the releasable records; and (F) Whether the magnitude of the requester's commercial interest is sufficiently large in comparison to the general public's interest.

A fee waiver is warranted because Public Citizen does not have a commercial interest in the requested records.

Public Citizen is a nonprofit research, litigation, and advocacy organization that represents the public interest before Congress, the executive branch, and the courts. Public Citizen fights, among other things, for openness and democratic accountability in government. Public Citizen has used FOIA to advance its work, has litigated FOIA cases, and has trained others to use FOIA, for more than 50 years.⁵

Public Citizen intends to share information received from this request with the public free of charge. It regularly publishes reports based upon information acquired through FOIA. Public Citizen also has a demonstrated capacity to disseminate this information. Public Citizen has several full-time staff dedicated to distributing its publications through its website, as well as via newsletters,⁶ Twitter,⁷ Facebook,⁸ email listservs, and press releases. Many of Public Citizen's reports, petitions, or other research products grab headlines in major newspapers, broadcast media,

⁵ See, e.g., Public Citizen, “Protecting the public’s right to know,” <https://www.citizen.org/topic/making-government-work/open-government/> Public Citizen, “Freedom of Information Act,” <https://www.citizen.org/article/freedom-of-information-act-foia-resources/>.

⁶ See, e.g., Public Citizen, Health Letter, <http://www.citizen.org/healthletter>.

⁷ https://twitter.com/Public_Citizen (Public Citizen’s Twitter page).

⁸ <https://www.facebook.com/publiccitizen> (Public Citizen’s Facebook page)

social media, and academic journals.⁹ Public Citizen maintains multiple blogs,¹⁰ publishes a bi-monthly newspaper,¹¹ and issues frequent press releases.¹² Nearly every day, print and broadcast media around the world mention Public Citizen or quote its experts.¹³ Public Citizen also makes its experts available to speak to the media, at conferences, and to testify before Congress.¹⁴ Documents obtained via Public Citizen’s previous FOIA requests have been widely disseminated and the subject of multiple news articles.¹⁵

Accordingly, we request that you waive all fees for locating and duplicating the requested records because Public Citizen is entitled to a public interest fee waiver. If, however, a waiver is not granted, please advise us of the amount of any proposed search, review, and reproduction charges before you conduct those activities.

If you have any questions regarding this request, please contact me by phone at (202) 588-7733 or by email at njoshi@citizen.org.

⁹ See, e.g., Dymond Green & Tala Hadavi, “Why big banks could be killing private prisons,” CNBC, Jan. 2, 2020 (<https://www.cnbc.com/2020/01/02/why-private-prisons-geo-group-and-corecivic-are-struggling-under-trump.html>) (citing 2019 Public Citizen report); Christopher Rowland, “Whopping jury award against Johnson & Johnson sends a signal to drug industry,” Wash. Post, Oct. 9, 2019 (discussing Public Citizen research).

¹⁰ See, e.g., Consumer Law & Policy Blog, <https://clpblog.citizen.org>; Eyes on Trade, <http://citizen.typepad.com/eyesontrade/>

¹¹ See, e.g., Public Citizen, Public Citizen News (March/April 2022), <https://www.citizen.org/wp-content/uploads/March-22-PC-News.pdf>.

¹² Public Citizen, Latest Public Citizen Press Releases, <https://www.citizen.org/news/type/press/>.

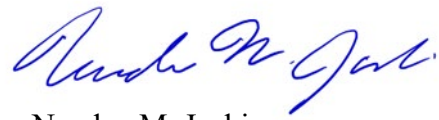
¹³ See Public Citizen, “In the News,” <https://www.citizen.org/news/type/in-the-news/> (collecting media quoting Public Citizen staff experts).

¹⁴ Public Citizen, “Experts,” <https://www.citizen.org/experts/>.

¹⁵ See, e.g., Madison McVan, “New emails shed light on meat company CEOs’ lobbying in beginning of pandemic,” *Investigate Midwest*, Nov. 9, 2021, <https://investigatamidwest.org/2021/11/09/new-emails-shed-light-on-meat-ceos-lobbying-in-beginning-of-pandemic/>; “Trump ag secretary Sonny Perdue personally lobbied to keep meatpacking plants open during pandemic, emails show Brett Wilkins,” *Investigate Midwest*, July 2, 2021, <https://investigatamidwest.org/2021/07/02/trump-ag-secretary-sonny-perdue-personally-lobbied-to-keep-meatpacking-plants-open-during-pandemic-emails-show/>; “‘Utterly Damning’ Docs Reveal Meatpacking Industry Fought Feeble Covid-19 Safeguards Under Trump,” *Common Dreams*, Mar. 3, 2021, <https://www.commondreams.org/news/2021/03/03/utterly-damning-docs-reveal-meatpacking-industry-fought-feeble-covid-19-safeguards>; Sky Chadde, Kyle Bagenstose, & Rachel Axon, “A week before Trump’s order protecting meat plants, industry sent draft language to feds,” *USA Today*, Sept. 14, 2020, <https://www.usatoday.com/story/news/2020/09/14/covid-19-meat-plants-sought-feds-protection-local-health-depts/5797051002/>.

Thank you very much for your attention to this matter.

Sincerely,



Nandan M. Joshi
On behalf of Public Citizen