



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 13, 2007

Chester E. Davis
P.O. Box 2176
Clackamas, OR 97015

Dear Mr. Davis:

This letter is in response to your Freedom of Information Act (FOIA) request dated July 25, 2007 and received in the Detroit Disclosure office September 5, 2007.

Your request is for true and correct copies of documents concerning Mr. Joel Gerber, Chief Judge of the U. S. Tax Court.

This individual is not an employee of Internal Revenue Service; therefore the records you have requested are not available from our agency. We have enclosed a copy of the United States Tax Court press release announcing the election of Judge Joel Gerber. If you require additional records, please make your request to the U. S. Tax Court.

Should you have any questions concerning this correspondence, you may contact Senior Disclosure Specialist Rosemary Marcin; ID #12-10676, by phone at (313) 234-1866. Please refer to case number 05-2007-03999

Sincerely,

Darlene Stewart

Darlene Stewart
Disclosure Officer, Detroit

Enclosure:
Notice 393

dividends on the Schedule K-1. The Service also announced that partnerships and S corporations with 2002-2003 fiscal years must continue to report ordinary dividends and separately report qualified dividends received in 2003.

AUTHOR: Internal Revenue Service

HEADLINE: #30 2004 TNT 37-30 **COMMENTS SOUGHT ON QUALIFIED DOMESTIC TRUST RETURN.** (Section 2056A -- Qualified Domestic Trust) (69 F.R. 8528) (Release Date: FEBRUARY 24, 2004) (Doc 2004-3831 (1 original page))

CODE: Section 2056A -- Qualified Domestic Trust

ABSTRACT: The IRS, as part of a paperwork reduction effort, has asked for public comment on Form 706-QDT, "U.S. Estate Tax Return for Qualified Domestic Trusts."

SUMMARY:

Published by Tax AnalystsTM

The IRS, as part of a paperwork reduction effort, has asked for public comment on Form 706-QDT, "U.S. Estate Tax Return for Qualified Domestic Trusts." Comments are due by April 26, 2004, and should be sent to Robert Coar, Internal Revenue Service, Room 6411, 1111 Constitution Ave., NW, Washington, DC 20224.

AUTHOR: Internal Revenue Service

HEADLINE: #58 2004 TNT 38-58 **TAX COURT ANNOUNCES GERBER AS CHIEF JUDGE.** (Release Date: FEBRUARY 23, 2004) (Doc 2004-4016 (1 original page))

ABSTRACT: The U.S. Tax Court judges have elected Judge Joel Gerber to a two-year term as Tax Court chief judge, effective June 1, 2004, according to a court release highlighting Gerber's service with the Treasury Department and the IRS.

AUTHOR: U.S. Tax Court

TEXT:

Release Date: FEBRUARY 23, 2004

Published by Tax AnalystsTM

UNITED STATES TAX COURT

Washington, D.C. 20217
February 23, 2004

PRESS RELEASE

[1] Judge Joel Gerber has been elected as Chief Judge of the United States Tax Court to serve a 2-year term beginning June 1, 2004. He will succeed Judge Thomas B. Wells, who is the current Chief Judge.

[2] The election of the Chief Judge by the Judges of the Tax Court is undertaken biennially in accordance with statutory requirements.

[3] Judge Gerber was born on July 16, 1940, in Chicago, Illinois. He received his Bachelor of Science in Business Administration from Roosevelt University, Chicago, Illinois, in 1962, his Juris Doctor from DePaul University Law School in 1965, and his Masters of Law in Taxation from Boston University Law School in 1968. Judge Gerber was admitted to the Illinois Bar in 1965 and the Georgia Bar in 1974.

[4] Judge Gerber was appointed by President Reagan as Judge, United States Tax Court, on June 18, 1984, for a term ending June 17, 1999. He served as Senior Judge on recall performing judicial duties until reappointed on December 15, 2000, for a term ending December 14, 2014.

[5] Prior to his appointment to the Court in 1984, Judge Gerber served with the U.S. Treasury Department, Internal Revenue Service, as a trial attorney, Boston, Massachusetts, 1965-72; senior trial attorney, Atlanta, Georgia, 1972-76; District Counsel, Nashville, Tennessee, 1976-80; Deputy Chief Counsel, Internal Revenue Service, Washington, D.C., 1980-84; Acting Chief Counsel, Internal Revenue Service, May 1983 to March 1984.

[6] Judge Gerber is a recipient of a Presidential Meritorious Rank Award in 1983 and the Secretary of the Treasury's Exceptional Service Award in 1984. He is a frequent participant in tax seminars and professional programs and was a lecturer of law at Vanderbilt School of Law, 1976-1980 and University of Miami School of Law Graduate Program, 1986-1990.

[7] Judge Gerber married Judith Smilgoff of Chicago, Illinois, in 1963, and they have three sons, Jay, Jeffrey, and Jon; three daughters-in-law, Deborah, Trigg, and Christine; and four grandchildren, Jeremy, Bradley, Eli, and Ivy Pearl.

Information on an IRS Determination to Withhold Records Exempt From
The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,
Description of the requested records,
Date of the request (and a copy, if possible),
Identity of the office and contact on the response letter, and
Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

IRS Appeals
Attention: FOIA Appeals
5045 E. Butler Ave.
M/Stop 55201
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A). The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order.
- (b)(2) • related solely to the internal personnel rules and practices of an agency;
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute