**PETITION FOR REMISSION OR MITIGATION  
OF [[NAME]]**

Pursuant to 19 U.S.C. § 1618 and 31 U.S.C. § 5321(c), [[name]] hereby petitions the United States Secretary of the Treasury, the United States Department of Justice, and the Internal Revenue Service to remit or mitigate [[amount ultimately forfeited]] that was taken from [[bank]] on or about [[date of seizure]]. [[Name]] has an ownership in those funds because they are [[the lawfully-earned proceeds of name’s business]]. Those funds would not be seized—much less forfeited—under current IRS and DOJ policies. Now, the government should do the right thing and give the money back.

# INTRODUCTION

In [[month / year]], the IRS seized the entire bank account for [[name’s]] business, containing [[amount seized]]. The government took the money because [[name]] [[deposited or withdrew]] cash in amounts under $10,000. Federal law requires banks to report cash transactions over $10,000 and makes it a crime (“structuring”) to deposit or withdraw cash in amounts under $10,000 in order to evade that reporting requirement. This law was intended to target drug dealers, tax evaders, and other criminals seeking to conceal their activities from the government. But, in the instant case, the law was applied to an innocent business guilty of nothing more than doing business in cash. Apart from that act of depositing cash, the government has never even *alleged* that [[name]] did anything unlawful.

In fact, the funds that were seized were lawfully earned [[explain how the funds were earned]]. [[Tell the agency a bit about yourself and your business. Explain that you are not a criminal and that you a hardworking individual who earned your money legally.]]

Of the [[amount seized]] that the IRS initially seized under the structuring laws, the government today still holds [[amount ultimately forfeited]]. Yet the government today would not even *initiate* forfeiture proceedings in this case. Cases like this one have attracted significant public attention and criticism.[[1]](#footnote-2) In the face of this criticism, both the IRS and the DOJ announced policy changes under which they will no longer seek to forfeit money under the structuring laws where—as here—the money involved in the allegedly structured transactions is derived from lawful activity.[[2]](#footnote-3) As the IRS Commissioner explained at a February 2015 hearing before the House Ways and Means Oversight Subcommittee, this policy change will “ensure fairness for taxpayers” and “protect the rights of individuals” by “making sure that taxpayers get appropriately protected.” [[3]](#footnote-4) The policy change implicitly recognizes that what happened in this case was not fair, was not appropriate, and did not adequately respect constitutional guarantees of property and due process.

Having recognized that what happened in this case was wrong, the government should do the right thing and give the money back. The government has ample authority to correct this injustice: Congress has authorized the return of forfeited money, under the remission and mitigation procedure, so long as it will promote the interests of justice. *See* 19 U.S.C. § 1618; 31 U.S.C. § 5321(c). And IRS and DOJ regulations recognize that return of forfeited money is appropriate where it “will promote the interest of justice and will not diminish the deterrent effect of the law.” Internal Revenue Manual § 9.7.7.4.6.1.A; 28 C.F.R. § 9.5(b)(1)(i). In light of current policy, the DOJ and IRS evidently have determined that seizure of money in cases like this one is neither just nor necessary to deter criminal behavior. So there can be no question that return of property is merited under the standards for remission and mitigation.

In fact, in February 2016, the IRS granted a substantially similar petition for remission or mitigation filed on behalf of a property owner named Khalid Quran,[[4]](#footnote-5) and, in June 2016, the DOJ granted a substantially similar petition filed on behalf of another property owner named Randy Sowers.[[5]](#footnote-6) By granting these petitions, the IRS and DOJ recognized that it is both possible and appropriate to return money seized under the structuring laws where that money would not be seized under current policy. Having granted relief to Khalid and Randy, there is no reason why the government should not grant relief in this case as well.

# ARGUMENT

## I. The Government Has Authority To Return The Money, And There Are No Procedural Barriers To Granting That Relief.

As explained at length below, there are no procedural or technical barriers to the return of this money. First, the government has statutory authority to return the money. Second, the existence of a settlement agreement (if one exists) does not bar relief. And, third, this petition remains timely notwithstanding the passage of time since the forfeiture.

### A. The Government Has Statutory Authority To Return The Money.

The government’s statutory authority to return this money is plain and clear. Congress has authorized the Secretary of the Treasury (“the Secretary”) to grant a petition for remission or mitigation whenever he “finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty, or forfeiture.” 19 U.S.C. § 1618. The Secretary has broad discretion to “remit or mitigate the same upon such terms and conditions as [the Secretary] deems reasonable and just.” *Id.* More specifically, Congress has provided that the Secretary “may remit *any part* of a forfeiture under . . . section 5317 of this title,” which in turn is the provision authorizing forfeiture for structuring violations of the sort at issue here. 31 U.S.C. § 5321(c) (emphasis added).

As the governing statutes make plain, Congress intended to confer broad authority to return forfeited money whenever doing so would advance the interests of justice. The statutes do not limit the factors that officials may consider in deciding whether to grant a petition for remission or mitigation; officials charged with deciding a petition can grant relief whenever they find the existence of “such mitigating circumstances as to justify the remission or mitigation.” 19 U.S.C. § 1618. In other words, the law confers “virtually unreviewable discretion to ameliorate the harshness of forfeiture statutes in appropriate cases.” *United States v. United States Currency in the Amount of $2,857.00*, 754 F.2d 208, 214 (7th Cir. 1985). And, as the Supreme Court has observed, that grant of discretion was intended to ensure that the forfeiture laws “impose a penalty only upon those who are *significantly involved* in a criminal enterprise.” *United States v. United States Coin and Currency*, 401 U.S. 715, 721-22 (1971) (emphasis added).The only limitation on this grant of statutory authority is the government’s sense of justice.

The government, moreover, has authority to return *all* of the property. The relevant statute is clear that the government has discretion to choose to “remit *any part* of a forfeiture.” 31 U.S.C. § 5321(c) (emphasis added). When that language is read in conjunction with applicable regulations, it becomes clear that the phrase “any part” encompasses the sum total of the forfeiture. Remission of the entire amount of the forfeiture is authorized where a petitioner is an innocent owner. *See* 28 C.F.R. § 9.5(a). And regulations pertaining to *mitigation* likewise allow return of the entire property, at least so long as return is paired with imposition of non-monetary conditions. *See* 28 C.F.R. § 9.5(b)(3) (stating that mitigation may be premised on “a monetary condition *or* the imposition of other conditions relating to the continued use of the property”). The government might, for instance, condition return of the entire amount of seized money on an agreement to sign a notification regarding the structuring laws.

### B. An Agreement To Forfeit Money Does Not Bar A Remission Petition.

While many property owners have entered into settlement agreements to resolve threatened forfeitures under the structuring laws, those agreements cannot bar subsequent remission petitions. A petition for remission or mitigation is an entirely separate legal proceeding from the underlying forfeiture, and a property owner’s agreement to settle the underlying forfeiture has no bearing on that subsequent proceeding. *See* Internal Revenue Manual § 9.7.7.4 (“Petitions for remission or mitigation are separate and independent of (administrative or judicial) or criminal forfeiture proceedings.”); *see also Ibarra v. United States*, 120 F.3d 472, 475 (4th Cir. 1997) (a petition for remission or mitigation “does not serve to contest the forfeiture, but rather is a request for an executive pardon of the property”).For this reason, the United States Attorneys’ Manual specifically explains that “[n]o agreement, whether a settlement in civil judicial action or a plea agreement resolving both criminal charges and the forfeiture of assets, may contain any provision binding the Department and the agencies to a particular decision on a petition for remission or mitigation.” *U.S. Attorneys’ Manual* § 9-113.400.[[6]](#footnote-7)

The availability of remission or mitigation after settlement of a forfeiture proceeding is akin to the availability of an executive pardon after a criminal plea agreement. Presidents routinely issue pardons to petitioners who have pleaded guilty to a criminal offense. *See*, *e.g.*, Todd Spangler, *Detroit Man’s Drug Sentence Among 46 Commuted by Obama*, Detroit Free Press, July 13, 2015, http://on.freep.com/1YrUkxq (reporting that President Obama pardoned a man who “pleaded guilty to conspiracy to distribute”); Philip Rucker, *Obama Grants Pardons to 17 People for Nonviolent Offenses*, Wash. Post, Mar. 1, 2013, http://wapo.st/25XJiWB (reporting that President Obama pardoned a “fishing magnate who pleaded guilty more than 20 years ago”). In short, an agreement not to contest a judicial proceeding does not bar a later request for executive clemency—which is exactly what petitioners seek here.

### This Petition Is Timely.

Finally, applicable regulations and the Internal Revenue Manual establish that this petition is timely notwithstanding the time that has elapsed since the forfeiture of the money.

The Internal Revenue Manual states that a petition for remission or mitigation “will be considered *any time* after written notice is sent to interested parties, *after the property is forfeited* and *until* the forfeited property is placed into official use, sold, or otherwise disposed of according to law.” Internal Revenue Manual § 9.7.7.4.4 (emphasis added). Likewise, DOJ regulations state that a petition for remission or mitigation “will be considered *any time* after notice *until* such time as the forfeited property is placed into official use, sold, or otherwise disposed of according to law.” 28 C.F.R. § 9.4(a) (emphasis added). Thus, although the notice sent to a property owner “shall advise any persons who may have a present ownership interest in the property to submit their petitions for remission or mitigation within 30 days,” *id.*, this 30-day deadline is merely advisory and does not draw a hard line after which the petition will no longer be considered. So long as the property has not been “placed into official use, sold, or otherwise disposed of according to law,” it is available to be returned to its owner at any time.

Although the money taken in this case presumably has been deposited into the Treasury Forfeiture Fund, that fact alone cannot be sufficient to establish that the money has been “placed into official use, sold, or otherwise disposed of according to law.”[[7]](#footnote-8) Under federal law, money placed in the Treasury Forfeiture Fund is “available to the Secretary . . . for . . . [p]ayment of amounts authorized by law with respect to remission and mitigation.” 31 U.S.C. § 9705(a)(1)(E). That same statute lists the various types of “disposition” that can be made of money placed in the Treasury Forfeiture Fund: “sale, *remission*, cancellation, placement into official use, sharing with State and local agencies, and destruction.” *Id.* § 9705(f)(2)(I)(ii) (emphasis added). These provisions plainly convey Congress’s understanding that money contained within the Treasury Forfeiture Fund should be available to satisfy petitions for remission or mitigation. It would violate manifest congressional intent to interpret the timeliness provisions such that a petition for remission or mitigation is no longer timely once money has been placed in the Treasury Forfeiture Fund, as that would be tantamount to saying that money in the fund is *not* in fact available for a purpose authorized by Congress.

\* \* \*

Given all the foregoing, there can be no serious question that the government has authority to return this money. Indeed, this conclusion is rendered inescapable by the IRS’s decision in February 2016 to grant the substantially similar petition filed by Khalid Quran, as well as DOJ’s decision in June 2016 to grant the substantially similar petition filed by Randy Sowers. *Supra* notes 4 & 5. The IRS and DOJ evidently saw no barrier—of timeliness or otherwise—to granting those petitions. If the government could grant relief to Khalid Quran and Randy Sowers, the government can grant relief here as well.

## Because The Forfeited Money Is The Legitimate Proceeds Of A Lawful Business, It Should Be Returned In Its Entirety.

Under applicable regulations pertaining to mitigation, the government has authority to return the *entire* amount of the forfeited property in conjunction with the imposition of a non-monetary condition—for instance, that petitioners sign a document stating that they are now aware of the structuring laws. Mitigation is generally appropriate where return of the property “will promote the interest of justice and will not diminish the deterrent effect of the law.” 28 C.F.R. § 9.5(b)(1)(i); *see also* Internal Revenue Manual § 9.7.7.4.6.1.A. Moreover, applicable regulations establish other factors that come into play in cases where the petitioner was involved in the commission of the offense underlying the forfeiture, including, among other things, “lack of a prior record” and that the “[v]iolation was minimal and was not part of a larger criminal scheme.” 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2. Under these provisions, return of the entire amount of the forfeited property is the appropriate remedy.

### A. Return Of The Property Will Promote The Interest Of Justice, Will Not Diminish The Deterrent Effect Of The Law, And Is Necessary To Prevent Extreme Hardship.

Applicable regulations establish that mitigation is appropriate where it will “promote the interest of justice,” “not diminish the deterrent effect of the law,” and “avoid extreme hardship.” 28 C.F.R. § 9.5(b)(1)(i); *see also* Internal Revenue Manual § 9.7.7.4.6.1.A. In light of current government policy, there can be no question that this standard has been satisfied in this case.

If the policy announced by the IRS in October 2014 and confirmed by the DOJ in March 2015 had been in place earlier, the government would never even have *attempted* to seize the money that has been taken in this case. Current IRS policy limits application of the structuring laws to “illegal-source” cases, meaning cases where the structured funds are derived from otherwise illegal activity. Current DOJ policy, meanwhile, states that the government will not seek forfeiture absent “probable cause that the structured funds were generated by unlawful activity or that the structured funds were intended for use in, or to conceal or promote, ongoing or anticipated unlawful activity.” By contrast, [[explain where the funds come from – for instance, if true and applicable, state that you earned the funds through a lawful business.]]

Precisely because these funds would not be seized under current policy, agency policies and regulations support return of the funds to their lawful owner.

1. The Interests Of Justice

The government’s policy change represents recognition by the IRS and DOJ that forfeiture under the structuring laws promotes the “interest of justice” *only* where the funds are derived from illegal activity. As the IRS Commissioner explained, in testimony before the House Ways & Means Oversight Subcommittee, the policy change will “ensure fairness for taxpayers” and “protect the rights of individuals” by “making sure that taxpayers get appropriately protected.” Hearing Transcript, *supra* note 3, at 11, 15. While the structuring law itself sweeps more broadly than the new IRS policy, the IRS has recognized through its policy that the statute’s broad scope encompasses innocent businesspeople guilty of nothing more than doing business in cash. Such people were not the intended focus of the structuring law, and justice is not served by application of the law in such cases.

2. The Deterrent Effect Of The Law

The government’s policy change likewise serves as definitive evidence that returning this money would “not diminish the deterrent effect of the law.” If forfeiture was necessary for deterrence, the IRS would presumably continue to seize property in such cases today. Given that the IRS has adopted a policy of forbearing from such forfeitures, the IRS has plainly concluded that there is no need for forfeiture in such cases to deter unlawful activity. And, indeed, the IRS Commissioner told Congress that the new policy prohibiting structuring seizures in legal-source cases would strike “the right balance between law enforcement and trying to protect taxpayers.” Hearing Transcript, *supra* note 3, at 26. The recent policy change definitively establishes that the government’s interest in deterrence would not be advanced by keeping this money.

And this makes good sense. Where individuals are not engaged in illegal activity, the IRS has no apparent interest in deterring deposits or withdrawals under $10,000. The act of depositing or withdrawing money from the bank is not itself harmful to society; there is nothing inherently dangerous or destructive about sub-$10,000 cash transactions. *See Ratzlaf v. United States*, 510 U.S. 135, 144 (1994) (“[C]urrency structuring is not inevitably nefarious.”). Structuring is significant only because it provides a means for criminals to evade bank reporting laws. The government obviously has an interest in uncovering criminal behavior, and once such behavior has been uncovered the government may proceed under the structuring laws. But, in legal-source cases, there is no criminal behavior to deter.

Moreover, even if deterrence were desirable in legal-source cases, forfeitures are unlikely to achieve that result, as property owners in legal-source cases are likely to engage in structuring *only* if they are unaware of the possible penalties that could result. People who engage in structuring in legal-source cases are typically unaware that such activity is unlawful—or, at a minimum, are unaware of the consequences that such behavior can bring. People who are unware that structuring violates the law are unlikely to be deterred from engaging in structuring, no matter how harsh the penalty.

3. Hardship

Finally, to take this money, when the IRS would not even subject petitioners to *any* penalty if their conduct were uncovered today, is undoubtedly an “extreme hardship.” Petitioners worked hard to earn their money. [[Tell the agency a bit about how hard you worked.]] Apart from the act of depositing money in the bank, they have never been accused of doing *anything* wrong. For the government to take their hard-earned money simply because of how they [[deposited or withdrew]] their money at the bank is a punishment that defies common sense and finds no justification whatsoever in basic norms of justice. Such arbitrary punishment is a hardship that no American should have to bear.

### Factors Listed In Governing DOJ Regulations Support Return Of All The Forfeited Money.

In addition to the general standard discussed above, applicable regulations set forth a non-exclusive list of factors that become relevant where a petitioner was involved in the commission of the offense underlying the forfeiture. *See* 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2.. These factors all support return of the forfeited money.

*First*, [[name]] has [[if true and accurate, state that you have no prior criminal record]], and there is no evidence of any similar conduct in the past. 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2.A. [[Briefly tell the agency about yourself. Explain that you are a hardworking citizen—not a criminal.]] [[If you do have a prior criminal record, explain briefly why it is not related to the IRS’s allegations of structuring – for instance, did it involve very different conduct years in the past?]]

*Second*, the alleged violation “was minimal and was not part of a larger criminal scheme.” 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2.B. Petitioners did not limit the size of their deposits to conceal some kind of underlying criminal activity from the government; indeed, there *was no* such underlying criminal activity to conceal. [[If true and accurate, say here that you had no intent to keep anything secret from the IRS. Explain why it was—other than keeping information from the government—that you had a pattern of under-$10,000 cash deposits or withdrawals. Make clear that you were not attempting to conceal some kind of criminal enterprise from the government. State once again that your money was lawfully-earned.]]

*Third*, petitioners have “cooperated with Federal, state, or local investigations.” 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2.C. [[Set forth anything that you have done to cooperate with the IRS and/or DOJ following the seizure. Have you provided any documents? Have you met with government agents or prosecutors? Have you answered any questions from the government?]] Moreover, petitioners *still* stand ready to answer any reasonable requests for information from the IRS today.

*Fourth*, and finally, “forfeiture . . . is not necessary to achieve the legitimate purposes of forfeiture.” 28 C.F.R. § 9.5(b)(2); *see also* Internal Revenue Manual § 9.7.7.4.6.2.D. Forfeiture is legitimate only as a punishment for criminal behavior, which is precisely why the only legitimate form of forfeiture is *criminal* (as opposed to civil) forfeiture. But petitioners here are not even suspected of a crime—unless one counts the act of depositing money in the bank as a “crime.” Taking money from hardworking small business owners, simply because they [[deposit or withdraw]] their own hard-earned money at the bank, is not a “legitimate” purpose of forfeiture.

### IRS Guidelines For Mitigation Likewise Support Return Of The Money.

IRS internal guidelines for mitigation likewise support return of all the forfeited money. These guidelines establish a base penalty of 10 percent of the entire amount involved in the structuring offense in cases where the structuring was a “[f]irst offense,” where the money was from a legitimate source, and where the property owner was not criminally convicted. *See* Internal Revenue Manual Exhibit 9.7.7-5(II). All three factors are present in this case. [[If true and accurate, say: Petitioners had never been admonished for structuring prior to this offense; the money was from a legitimate business; and petitioners were not criminally convicted of structuring and, apart from the act of structuring itself, were never accused of *any* crime.]]

From this 10 percent base penalty, the guidelines provide for reductions based on a variety of mitigating factors. *See* Internal Revenue Manual Exhibit 9.7.7-5(II)(B). Some factors call for a subtraction of 2 percent of the total amount of the structured transactions from the base penalty; some call for a subtraction of 3 percent; and others call for a subtraction of 9 percent. *Id.* Because petitioners can establish mitigating circumstances adding up to more than the 10 percent base penalty, petitioners can establish that the entire amount of the property should be returned.

*First*, petitioners are entitled to a 3 percent reduction in the penalty based on the “[i]nexperience in banking matters” factor. Internal Revenue Manual Exhibit 9.7.7-5(II)(B)(2). [[Explain to the agency that, while you are a customer of a bank, you do not work at a bank and have no other reason to be an expert in banking law. Explain, if true and accurate, that you were not aware of the structuring laws before your money was seized.]]

*Second*, petitioners are entitled to a 2 percent reduction based on the “[c]ooperation with IRS officials” factor. Internal Revenue Manual Exhibit 9.7.7-5(II)(B)(3). As explained above, petitioners have cooperated with the IRS at every turn. [[Summarize again any steps that you have taken to cooperate with the IRS.]]

*Third*, and finally, petitioners are entitled to up to a 9 percent reduction based on the catch-all “[h]umanitarian factor.” Internal Revenue Manual Exhibit 9.7.7-5(II)(B)(5). The government took [[amount forfeited]] of petitioners’ money, although they were never accused of any misconduct other than [[depositing or withdrawing]] legitimate business proceeds at the bank in the “wrong” amounts. [[Tell the agency about any hardship that has been caused by the seizure and forfeiture of your money.]]

Today, the government recognizes that taking petitioners’ hard-earned money was a mistake. Under current DOJ and IRS policies, the seizure and forfeiture of this money would never have been approved. Yet the government continues to hold petitioners’ money simply because it seized the money *before* realizing the error of its ways. To return that forfeited money—money that petitioners worked hard to earn—would be an act of humanitarianism and, above all, an act of justice.

## At The Very Minimum, The Government Should Return A Substantial Portion Of The Money.

While the foregoing analysis of governing statutes, regulations, and internal agency policies demonstrates the appropriateness of returning *all* the money seized and forfeited, at a minimum those same authorities support return of *some* of the money. *See* 28 C.F.R. § 9.5(b). The government has authority to return any portion of the money that it thinks would be appropriate to further the interests of justice. 31 U.S.C. § 5321(c). Applicable regulations and administrative authorities make clear that, in this case, the appropriate portion to return is the entire amount that has been forfeited. But it would be impossible to read those authorities and conclude that petitioners are entitled to return of *none* of the currency.

# CONCLUSION

[[FOR SELF-REPRESENTED PARTIES:]]

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on [[date]].

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[[petitioner signature]]

[[FOR PARTIES REPRESENTED BY ATTORNEYS:]]

Upon information and belief, I swear that the facts stated herein are true.

RESPECTFULLY SUBMITTED, this [[date]].

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[[attorney signature]]

I hereby declare under penalty of perjury that [[attorney name]] has authority to represent me in this proceeding; that I have reviewed the petition; and that it is truthful and accurate in every respect.

Executed on [[date]].

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[[petitioner signature]]

1. *See, e.g.,* Shaila Dewan, *Law Lets IRS Seize Accounts on Suspicion, No Crime Required*, N.Y. Times, Oct. 25, 2014; Editorial, *The IRS’s Ill-Gotten Gains*, Wall St. Journal, July 15, 2015. [↑](#footnote-ref-2)
2. Copies of these policy change documents are available online at http://bit.ly/1Q5BZVj (IRS policy change) and http://bit.ly/1UzKmEB (DOJ policy change). [↑](#footnote-ref-3)
3. A transcript of this hearing is available online at <http://bit.ly/1UzJXC9>. The quoted statements appear at pages 11 and 15 of the transcript. [↑](#footnote-ref-4)
4. A copy of Khalid Quran’s petition is available at http://bit.ly/1UjG0UY. A copy of the IRS’s letter granting the petition is available at http://bit.ly/1U8Oyvr. [↑](#footnote-ref-5)
5. A copy of Randy Sowers’s petition is available at <http://bit.ly/29fQDHS>. A copy of DOJ’s letter granting the petition is available at <http://bit.ly/29buWKa>. [↑](#footnote-ref-6)
6. This section of the *Manual* is available online at http://1.usa.gov/1Opbs50. [↑](#footnote-ref-7)
7. Petitioners lack information regarding the present whereabouts of the forfeited funds, but if regular procedures have been followed the funds should have been deposited into the Treasury Forfeiture Fund. As of September 2014, the Treasury Forfeiture Fund held net assets of $7.5 billion. *See* Department of the Treasury, Treasury Forfeiture Fund Accountability Report Fiscal Year 2014, at 14 (2015), *available at* http://1.usa.gov/24QRKB7. [↑](#footnote-ref-8)