

[REDACTED]

Certified Public Accountants

Department of the Treasury
Internal Revenue Service
Disclosure Office 14
Mail Stop 840S
1301 Clay Street
Oakland, CA 94612

Dear Sir/Madam,

This is a request under the Freedom of Information Act . I request that copies of the following documents be provided to me:

Audit files and workpapers prepared by IRS auditor for the 2005 tax year. Taxpayer: Donald R Signer, SSN: [REDACTED]

Please see the attached Power of Attorney form 2848.
Please see the attached copy of the auditor's conclusions.

Please contact [REDACTED], CPA at [REDACTED] if we can help to clarify this request.

Sincerely,

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 13, 2009

[REDACTED]
[REDACTED]
[REDACTED]

RE: DONALD SIGNER

Dear Mr. [REDACTED]

This is in response to your Freedom of Information Act (FOIA) request received June 25, 2009.

You requested a copy of the audit files and work papers for the tax period 2005 relative to the above-referenced taxpayer.

I am enclosing 73 pages of responsive documents.

I redacted 2 pages of diff scores pursuant to exemption (b)(3) and (b)(7)(e).

Further explanation of the exemptions follows:

Subsection (b)(3) of the Freedom of Information Act exempts from disclosure matters that are specifically exempted by statute. The information being withheld under Freedom of Information Act exemption (b)(3) consists of third party tax information, the disclosure of which is prohibited by Internal Revenue Code section 6103.

Subsection (b)(7)(E) of the Freedom of Information Act exempts from disclosure records or information compiled for law enforcement purposes to the extent the production of such records would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law. The information being withheld meets the criteria for this exemption.

This constitutes a partial denial of your request. The enclosed Notice 393 explains your appeal rights.

Should you have any questions concerning this correspondence, you may contact Disclosure Specialist [REDACTED] ID # [REDACTED], by calling [REDACTED] or by writing to: Internal Revenue Service, Disclosure Office, 2525 Capitol St, M/S 22491, Fresno, Calif., 93721. Please refer to case number 14-2009-03728F.

Sincerely,

[REDACTED]

[REDACTED]

Disclosure Manager
Disclosure Office 14

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld;

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

- (b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential;
- (b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency;
- (b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;
- (b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information
 - (A) could reasonably be expected to interfere with enforcement proceedings
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual;
- (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or
- (b)(9) • geological and geophysical information and data, including maps, concerning wells.