

DATE STAMP DATE COMPARED TO ACTUAL DATE RECEIVED

Following is a summary of the dates of the letters I have sent to both the IRS and TIGTA in FOIA requests dealing with the GM/IRS collusion. TIGTA complaint business days gap is from total gap days of 20, less 7 weekend and holiday days.

The letters and receipt records follow this page.

Recipient/- Content	1-Date sent	2-Day of week sent	3-Method sent	4- Certified received date	5-Actual received date	6-Date stamp date	7Acknow- ledged receipt date	8-Business days gap
IRS - FOIA	8/6/09	Thurs	Fax	None	8/6/09	8/6/09	8/6/09	0
IRS - FOIA	8/24/09	Mon	Mail	None	8/25/09	8/25/09	8/25/09	0
IRS - FOIA	9/18/09	Fri	Mail	None	9/22/10	9/22/10	9/22/10	0 or 1*
TIGTA - Complaint	6/21/10	Mon	Mail	6/25/10	6/25/10	7/15/10	7/15/10**	13
IRS - FOIA	12/17/10	Fri	Mail	12/20/10	12/20/10	None	12/20/10	0
TIGTA - FOIA	2/9/11	Wed	Fax&e- mail	None	2/9/11	None	2/9/11	0
TIGTA - FOIA Appeal	5/7/11	Sat	Mail	5/10/11	5/10/11	5/10/11	None	0

Notes to above columns:

4 – Those items that were sent certified.

5 – The date actually received based on either certified receipt, fax or e-mail time, or estimated mail time if no other method is available.

7 - Received date per response correspondence

8 - Gap is days difference between (5) actual receipt date and either (6) date stamp or (7) letter acknowledgement, excluding weekends & holidays

* Letter was dated 9/17, but was mailed on 9/18. Unknown if it arrived on Monday 9/21, or on 9/22

** Received date was not acknowledged in correspondence to me, but 11/10/10 TIGTA letter to Congressman Stark stated that my complaint was received July 15, 2010.

Note: Two other correspondences were sent, but had no date gap tracking. One was the initial IRS FOIA request sent by my CPA in June 2009, but it was undated and wasn't sent certified. The other was my 8/26/10 complaint amendment sent to TIGTA. The letter was in the FOIA file I received from TIGTA, but it had no date stamp and TIGTA sent no acknowledgement letter.

SIGNER

BUICK • CADILLAC

NA

Via facsimile

August 6, 2009

Department of the Treasury
Internal Revenue Service
Disclosure Office
55 S. Market Street
San Jose, CA 95112

INTERNAL REVENUE SERVICE
RECEIVED

AUG 06 2009

DISCLOSURE UNIT
SAN JOSE, CA

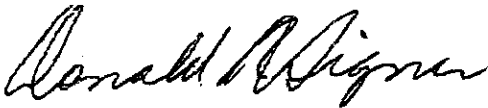
Dear Sir/Madam:

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 2003 tax year.
Taxpayer: Don Signer Buick-Cadillac, Inc., Tax ID: [REDACTED]

Please contact me at 510-226-1234 if there are any questions.

Sincerely,



Donald R. Signer
President





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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 10, 2009

Donald L. Signer
Signer Buick Cadillac
39639 Balentine Drive
Newark, CA 94560

Dear Mr. Singer:

This letter responds to your Freedom of Information Act (FOIA) request of August 6, 2009, received in our office on August 6, 2009. A copy of your request is enclosed.

We need the items checked below before we can process your FOIA request.

- Describe the records in reasonably sufficient detail to enable us to find them.
- Provide proof of your right to access the requested records. Acceptable proof may include a statement on corporate letterhead stationary that you are an officer with authority under state law to bind the corporation.
- Establish your identity by:
 - a. Sending your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
 - b. Providing a notarized statement or a statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity.
- Provide your social security number.
- State your agreement to pay for search and copying fees or request that they be reduced or waived. Fees may be reduced or waived only if you can show that disclosure of the requested information is in the public interest rather than the commercial interest of the requester.

Please send us the indicated information within 35 days. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

If you have any questions please call Disclosure Specialist [REDACTED], ID # [REDACTED] at (510) [REDACTED] or write to: Internal Revenue Service, Disclosure Office 14, 1301 Clay Street, Mail Stop 840S, Oakland, CA 94612. Please refer to case number 14-2009-04340.

Sincerely,

[REDACTED]

Disclosure Specialist
Disclosure Office 14

SIGNER

BUICK • CADILLAC

JVD

INTERNAL REVENUE SERVICE
RECEIVED

AUG 25 2009

14-2009-04667
OAKLAND, CA

August 24, 2009

Internal Revenue Service
Oakland Disclosure Office
1301 Clay Street, Mail Stop 840S
Oakland, CA 94612

Re: Case number 14-2009-04340

Dear Sir/Madam:

This is in response to a letter dated August 10, 2009, from Disclosure Specialist [REDACTED]. The letter requested additional information not included in my Freedom of Information Act letter dated August 6, 2009.

In this 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 2003 tax year.
Taxpayer: Don Signer Buick-Cadillac, Inc., Tax ID: [REDACTED]

I am President of the above-named corporation and have full authority under law to make this request. A copy of my California Driver's License proving my identity is enclosed.

I agree to pay copying fees, which I understand to be \$.20 per page after the first hundred pages that are provided at no charge.

Please contact me at 510-226-1234 if there are any questions.

Sincerely,



Donald R. Signer
President





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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 3, 2009

Signer Buick Cadillac
Attn: Donald R. Signer
39639 Balentine Drive
Newark, CA 94560

Dear Mr. Signer:

This responds to your Freedom of Information Act (FOIA) request of August 24, 2009, received in our office on August 25. A copy of your request is enclosed.

You asked for a copy of the audit file including the Revenue Agent's workpapers for the 2003 tax year. I am enclosing a copy of the requested records consisting of 165 pages. This is a full grant of your request.

The fee for copying the released documents is \$13.00, (\$0.20 per page after an allowance of 100 pages at no charge). Please send your check or money order payable to the Treasury of the United States to the address below. We must receive your payment by October 8, 2009. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name will be added to the FOIA Non-Payment list, and future requests will not be processed until all fees are paid in full.

If you have any questions please call Disclosure Specialist [REDACTED], ID # [REDACTED] at 510-[REDACTED] or write to: Internal Revenue Service, Disclosure Office 14, 1301 Clay Street, Suite 840 – South, Oakland, CA 94612-5217. Please refer to case number 14-2009-04667.

Sincerely,

[REDACTED]

Disclosure Specialist
Disclosure Office 14

Enclosures

Donald R. Signer
[REDACTED]
Fremont, CA 94539

INTERNAL REVENUE SERVICE
RECEIVED

SEP 22 2009

OAKLAND, CA

September 17, 2009

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

Dear Sir/Madam:

This is in reference to case #14-2009-03728F, which was created following a Freedom of Information Act request submitted by my CPA, [REDACTED]. He had requested that the following documents be provided:

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

On July 13, 2009, 73 pages of documents were produced in response. I have reason to believe that additional documents exist and were not included in the response.

This is to serve as a second request under the Freedom of Information Act. I hereby request an **unsanitized** production of the **complete Administrative File** requested in the above referenced first request, excluding the 73 pages previously furnished. These additional documents include, but are not limited to, the following:

- All correspondences
- Examining Officer's Activity Record
- Administrative Lead Sheet
- Revenue Agent "Plan To Close" Check Sheet
- Initial Taxpayer Contact Check Sheet
- Initial Appointment Agenda
- Initial Interview Questions and Notes
- Multi-Year and Related Returns Lead Sheet
- Record of Revenue Agent's survey of tax return

If any of the above documents do not exist, please so state in your response. I ask that this request be assigned to Oakland Disclosure Specialist [REDACTED], as he is familiar with it as a result of a telephone discussion.

I agree to pay copying fees, which I understand to be \$.20 per page after the first hundred pages that are provided at no charge.

Please send the documents to me at my business at the following address:

Don Signer
Signer Buick-Cadillac
39639 Balentine Dr.
Newark, CA 94560

Please contact me at 510-226-1234 if there are any questions. Thank you in advance for your prompt response.

Sincerely,

A handwritten signature in cursive script that reads "Donald R. Signer".

Donald R. Signer
President

Enc: Internal Revenue Disclosure letter
[REDACTED], CPA, letter



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 13, 2009

Donald R. Signer
Signer Buick-Cadillac
39639 Balentine Dr.
Newark, CA 94560

Dear Mr. Signer:

This letter responds to your Freedom of Information Act (FOIA) request of September 17, 2009 received in our office on September 22, 2009. A copy of your request is enclosed.

You asked for the complete Examination administrative file for the 2005 tax period. I am enclosing a copy of the requested records consisting of 423 pages. This is a full grant of your request.

The fee for copying the released documents is \$64.60, (\$0.20 per page after an allowance of 100 pages at no charge). Please send your check or money order payable to the Treasury of the United States to the address below. We must receive your payment by November 17, 2009. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name will be added to the FOIA Non-Payment list, and future requests will not be processed until all fees are paid in full.

If you have any questions please call Disclosure Specialist [REDACTED], ID # [REDACTED] at 510-[REDACTED] or write to: Internal Revenue Service, Disclosure Office 14, 1301 Clay Street, Suite 840 – South, Oakland, CA 94612-5217. Please refer to case number 14-2009-05102.

Sincerely,

[REDACTED]

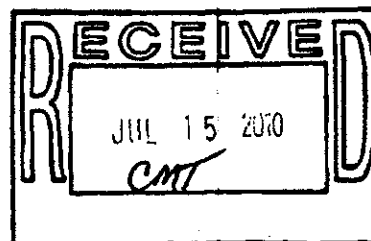
Disclosure Specialist
Disclosure Office 14

SIGNER

BUICK • CADILLAC

June 21, 2010

Treasury Inspector General for Tax Administration
Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589



Dear Sir/Madam:

I wish to report two actions by the Internal Revenue Service involving my corporation, Don Signer Buick-Cadillac, Inc., Federal Tax ID # [REDACTED] and my personal tax return in the name of Donald R. Signer, SS # [REDACTED]

This report concerns a series of events in which I believe the Internal Revenue Service conspired with General Motors ("GM") to harass and financially damage me. It is my strong opinion that GM's longstanding expressed desire to acquire my franchises for its unilateral interests provided the motive for it to commit multiple unconscionable acts to financially and emotionally weaken me into conceding to its wishes. In two of these acts, I believe that GM used its influence as a powerful American corporation to attain the assistance of the IRS toward this end. The damaging actions by the IRS are consistent with other GM and GMAC acts of harassment I feel I have satisfactorily proven and described in detail with supporting documents at donsigner.com. You will note that I have blocked the names and employee numbers of IRS personnel from IRS documents I have posted on my website.

In my opinion, extensive evidence overwhelmingly suggests that GM prompted the IRS to initiate an audit in 2005 for my corporation's 2003 tax year, and then in 2007 and 2008 to make damaging changes to my 2005 and 2006 personal tax returns. While I did not agree with the 2003 tax year audit conclusion, I did not appeal it for reasons described in an attached letter. The 2007-2008 action by the IRS led to what I believe was an improper disallowance of a business bad debt deduction, and resulted in an additional tax of \$111,488 with interest. Although I vehemently disagreed with the IRS's determination, due to a consuming legal conflict with GM and GMAC and a severely deteriorating auto business environment, I chose not to take on the additional time and expense burden of contesting the assessment. Accordingly, I paid the amount in July 2008.

In the months that followed my payment of the additional tax, I connected additional dots in what I believed was GM/IRS collusion. Then, in January 2009, in depositions resulting from the aforementioned lawsuit I filed against GM and GMAC, GM's attorney questioned me on relevant documents I had furnished in discovery, and why I felt GM caused the IRS audits. I responded with the various reasons I felt GM did so. After hearing the reasons for my belief, GM's attorney asked me if I would be "claiming monetary



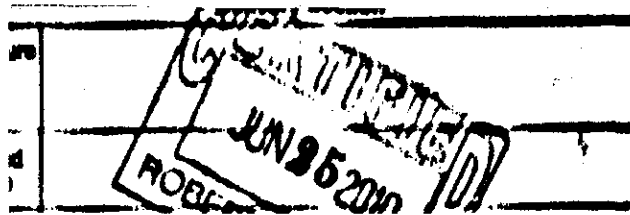


Date: 06/28/2010

Don Signer:

The following is in response to your 06/25/2010 request for delivery information on your Signature Confirmation(TM) item number 2308 2940 0000 1159 3979. The delivery record shows that this item was delivered on 06/25/2010 at 04:17 PM in WASHINGTON, DC 20044 to R J. The scanned image of the recipient information is provided below.

Signature of Recipient:



Address of Recipient:



Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely,

United States Postal Service

This is a post-only message. Please do not respond.

Track & Confirm e-mail update information provided by the U.S. Postal Service.

Label Number: 2308 2940 0000 1159 3979

Service Type: Priority Mail Signature Confirmation

Shipment Activity	Location	Date & Time
Delivered	WASHINGTON DC 20044	06/25/10 4:17pm
Sorting Complete	WASHINGTON DC 20044	06/25/10 9:37am
Arrival at Unit	WASHINGTON DC 20044	06/24/10 2:31pm
Processed through Sort Facility	WASHINGTON DC 20074	06/23/10 4:33am
Processed through Sort Facility	OAKLAND CA 94615	06/21/10 9:44pm
Acceptance	FREMONT CA 94538	06/21/10 4:07pm

Reminder: Track & Confirm by email

Date of email request: 06/22/10

Future activity will continue to be emailed for up to 2 weeks from the Date of Request shown above. If you need to initiate the Track & Confirm by email process again at the end of the 2 weeks, please do so at the USPS Track & Confirm web site at <http://www.usps.com/shipping/trackandconfirm.htm>

USPS has not verified the validity of any email addresses submitted via its online Track & Confirm tool.



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

JUL 19 2010

Donald R. Signer
1477 Tolteca Dr.
Fremont, CA 94534

Complaint Number: 55-1007-0052-C

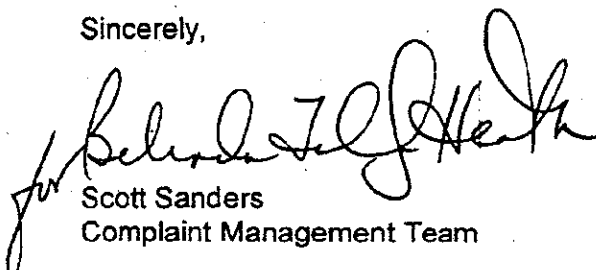
Dear Mr. Signer:

Thank you for the information you provided to the Treasury Inspector General for Tax Administration (TIGTA). This office will review your complaint and evaluate it for appropriate action. TIGTA's responsibilities include the investigation of criminal impropriety within Federal tax administration and serious misconduct by Internal Revenue Service (IRS) employees. In addition, TIGTA works closely with the IRS to oversee the appropriate adjudication of complaints that are under the purview of IRS management, and to provide information about other concerns involving tax administration to the IRS for appropriate determination.

Please note that TIGTA is bound by Federal confidentiality statutes that limit the dissemination of information regarding TIGTA's law enforcement activities, including actions taken as a result of complaints filed with TIGTA. **TO ENSURE COMPLIANCE WITH APPLICABLE DISCLOSURE LAWS AND REGULATIONS, THIS OFFICE CANNOT RESPOND TO TELEPHONIC REQUESTS FOR STATUS OR OTHER INFORMATION ABOUT YOUR COMPLAINT.**

If you wish to have a copy of the information you submitted, you must file a written request pursuant to the Freedom of Information Act (FOIA). Please refer to the FOIA instructions found on TIGTA's website at http://www.ustreas.gov/tigta/important_foia_maftr.shtml. FOIA requests must be signed and submitted by fax at (202) 622-3339, e-mail to FOIA.Reading.Room@tigta.treas.gov, or mail to the Treasury Inspector General for Tax Administration, Office of Chief Counsel - Disclosure Branch, 1125 15th Street, N.W., Room 700-A, Washington, DC 20005.

Sincerely,


for
Scott Sanders
Complaint Management Team

Donald R. Signer
[REDACTED]
Fremont, CA 94539

December 17, 2010

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

Dear Sir/Madam:

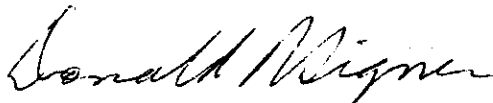
This is a request under the Freedom of Information Act. I request that the following documents for taxpayer Donald R. Signer, SS# [REDACTED], be provided to me:

Complete audit file and workpapers prepared by IRS Revenue Agent for the 2005 tax year Form 1040X dated April 14, 2009. I wish this to be an **unsanitized** production of the **complete Administrative File** of all documents **produced on or after April 14, 2009**. (For reference, the file was produced primarily by Oakland Revenue Agent [REDACTED], employee ID # [REDACTED]) I already possess documents from the original 2005 audit file that was closed on July 29, 2008, so do not need file documents produced on or before that date.

I agree to pay copying fees, which I understand to be \$.20 per page after the first hundred pages that are provided at no charge.

Please send the documents to me at my home address shown at the top of this letter. If you have any questions, please contact me at 510-[REDACTED] or 510-[REDACTED].

Sincerely,



Donald R. Signer

Enc: Copy of California Driver License



Date: 12/31/2010

Don Signer:

The following is in response to your 12/31/2010 request for delivery information on your Certified Mail(TM) item number 7010 1870 0000 7251 3266. The delivery record shows that this item was delivered on 12/20/2010 at 02:16 PM in OAKLAND, CA 94612 to E LYNCH. The scanned image of the recipient information is provided below.

Signature of Recipient:

Delivery section
Signature: Eugene K. Lynch
Printed Name: Eugene K Lynch

Address of Recipient:

Address: 1301 Clay #1700S

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely,

United States Postal Service

This is a post-only message. Please do not respond.

Track & Confirm e-mail update information provided by the U.S. Postal Service.

Label Number: 7010 1870 0000 7251 3266

Service Type: First-Class Certified Mail

Shipment Activity	Location	Date & Time
Delivered	OAKLAND CA 94612	12/20/10 2:16pm
Notice Left	OAKLAND CA 94612	12/18/10 11:38am
Arrival at Unit	OAKLAND CA 94612	12/18/10 6:47am
Acceptance	FREMONT CA 94539	12/17/10 3:45pm

Reminder: Track & Confirm by email

Date of email request: 12/17/10

Future activity will continue to be emailed for up to 2 weeks from the Date of Request shown above. If you need to initiate the Track & Confirm by email process again at the end of the 2 weeks, please do so at the USPS Track & Confirm web site at <http://www.usps.com/shipping/trackandconfirm.htm>

USPS has not verified the validity of any email addresses submitted via its online Track & Confirm tool.

For more information, or if you have additional questions on Track & Confirm services and features, please visit the Frequently Asked Questions (FAQs) section of our Track & Confirm site at <http://www.usps.com/shipping/trackandconfirmfaqs.htm>



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 27, 2011

Donald Signer

[REDACTED]
Fremont, CA 94539

Dear Mr. Signer:

I am responding to your Freedom of Information Act (FOIA) request dated December 17, 2010 that we received on December 20, 2010.

I am unable to send the information you requested by January 20, 2011, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to February 3, 2011, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by February 3, 2011. We have extended the response date to February 28, 2011 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after February 3, 2011. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Senior Disclosure Specialist [REDACTED], ID # [REDACTED], at [REDACTED] or write to: Internal Revenue Service, Disclosure Scanning Operation, 4800 Buford Highway, Mail Stop 93A, Chamblee, GA 39901-0093. Please refer to case number F11362-0031.

Sincerely,

[REDACTED]

[REDACTED]
Disclosure Manager
Disclosure Office 1

Note: Date of letter was
actually February 9, 2011

Donald R. Signer
[REDACTED]
Fremont, CA 94539

Via fax and e-mail

February 9, 2010

Treasury Inspector General for Tax Administration
Office of Chief Counsel Disclosure Branch
1125 15th Street, N.W.
Room 700A
Washington, DC 20005
ATTN: Disclosure Officer

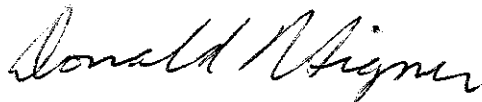
Dear Sir/Madam:

This is a request under the Freedom of Information Act. I request file documents for TIGTA Complaint Number 55-1007-0052-C. I filed the complaint on June 21, 2010, and received the attached July 19, 2010 reply from TIGTA. On December 1, 2010, TIGTA Special Agent Kristofer Pasquale contacted me to inform me that he had been assigned the investigation.

I request all documents produced to date by all parties relative to the investigation of my complaint.

I agree to pay copying fees, which I understand to be \$.20 per page after the first hundred pages that are provided at no charge. Please send the documents to me at my home address shown at the top of this letter. If you have any questions, please contact me at 510-[REDACTED] or 510-[REDACTED]. You may also send e-mail to me at don@donsigner.com.

Sincerely,



Donald R. Signer

Enc: Copy of July 19, 2010 TIGTA reply letter
Copy of California Driver License



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

February 11, 2011

FOIA Request Acknowledgment

Date of Request: February 9, 2011 Date Received: February 9, 2011

Donald Signer

[REDACTED]
Fremont, California 94539

Dear Mr. Signer:

This is to acknowledge receipt of your FOIA request. Your request has been assigned case number 2011-FOI-00067 and will be processed as expeditiously as possible in accordance with Federal laws and regulations. The actual processing time will depend upon the complexity of the request, whether or not it involves third party or voluminous documents, the amount of time needed by the staff to search for records, and/or the need to consult other TIGTA offices or Federal agencies.

Thank you for your correspondence. If you have any questions, please contact Program Analyst Julissa Hurtado at (202) 622-3087 or julissa.hurtado@tigta.treas.gov and reference case number 2011-FOI-00067.

Sincerely,

Julissa Hurtado
Program Analyst



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

March 9, 2011

Donald R. Signer

[REDACTED]

Fremont, California 94539

Dear Mr. Signer:

This is in response to your Freedom of Information Act (FOIA) request dated February 9, 2010 [sic], seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you are seeking "all documents produced to date by all parties relative to the investigation of [your] complaint [#55-1007-0052-C]." TIGTA's Disclosure Branch received your FOIA request on February 9, 2011.

We have located sixty-eight (68) pages pertaining to Complaint #55-1007-0052-C. We are releasing thirty-nine (39) pages in full and eleven (11) pages in part. Copies are enclosed. We are withholding eighteen (18) pages in full. We are asserting FOIA subsection (b)(7)(C) as the justification for withholding.

FOIA subsection (b)(7)(C) permits an agency to withhold "information compiled for law enforcement purposes the release of which could reasonably be expected to constitute an unwarranted invasion" of the personal privacy of a third party. The withheld information consists of identifying information of individuals other than you, including the identities of and information provided by third parties. Releasing this information would not shed any light into the Agency's performance of its official functions and could result in an invasion into the personal privacy of the individuals whose names and personal information have been withheld. The information was compiled for law enforcement purposes and the privacy interest of the third parties outweighs the public's interest in having the information released. As a result, this information has been withheld in response to your request.

We can neither confirm nor deny whether TIGTA has any other documents responsive to your FOIA requests. To reveal even the fact of whether a **third party** was the subject of an investigation could reasonably be expected to constitute an unwarranted invasion of the personal privacy of that individual and/or constitute confidential tax return information as that term is defined in I.R.C. § 6103(b)(2). Therefore, to the extent any additional information responsive to your FOIA requests might exist, such information

would be exempt from disclosure pursuant to FOIA subsection (b)(3) in conjunction with I.R.C. § 6103(a) and/or FOIA subsection (b)(7)(C).

We have enclosed an information sheet that explains the subsection cited above, as well as your administrative appeal rights. You may appeal this decision within thirty-five (35) days from the date of this letter. Your appeal must be in writing and signed by you. Please address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
IG:CC Room 700A
1125 15th Street, NW
Washington, DC 20005

Since the cost incurred for processing this FOIA request is less than \$25.00, the threshold set by Treasury's FOIA regulation, we are not assessing any fees.

If you have any questions, please contact Program Analyst Julissa Hurtado at (202) 622-3087 and refer to Disclosure File #2011-FOI-00067.

Sincerely,



Diane K. Bowers
(For) Amy P. Jones
Disclosure Officer

Enclosures

Donald R. Signer
[REDACTED]
Fremont, CA 94539

May 7, 2011

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
IG:CC Room 700A
1125 15th Street, NW
Washington, DC 20005

Re: TIGTA complaint #55-1007-0052-C

Dear Sir/Madam:

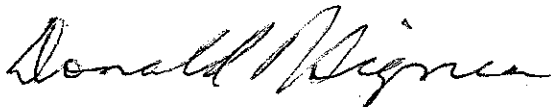
This is an appeal request for documents related to my Freedom of Information Act request dated February 9, 2011, a copy of which is enclosed. (Letter was erroneously dated "2010.") I hereby request: 1. All 23 pages of documents that were withheld in the two groups of responsive documents. 2. Replacement copies of the 24 pages furnished to me that were partially redacted, with replacements to be copies of original pages before modification.

Copies of two TIGTA response letters, dated March 9 and April 12, 2011, are enclosed. The first TIGTA response resulted in a production of documents that represented only a fraction of documents I had provided to TIGTA. After I reported the shortage to the Disclosure Officer, an additional group of documents was located and provided as noted in the second enclosed letter. It should be noted that dozens of pages of documents I have provided TIGTA were still not included in either response.

Please send documents to the address shown at the top of this page. You may contact me with any questions at 510-[REDACTED] or 510-[REDACTED]. E-mail may be directed to don@donsigner.com.

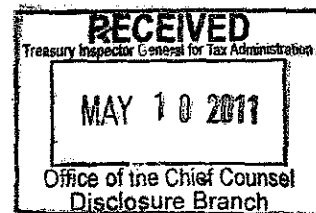
Thank you for your attention to this matter.

Sincerely,



Donald R. Signer

Enclosures





Date: 05/10/2011

Don Signer:

The following is in response to your 05/10/2011 request for delivery information on your Certified Mail(TM) item number 7011 0110 0000 4486 8476. The delivery record shows that this item was delivered on 05/10/2011 at 12:12 PM in WASHINGTON, DC 20005 to K WINSTON. The scanned image of the recipient information is provided below.

Signature of Recipient:

A scanned image of a handwritten signature in black ink. The signature is written over a grid background. The name appears to be "Kevin L. Winston".

Address of Recipient:

A scanned image of a handwritten address in black ink. The address is "1105 6th St NW Wash DC", written over a grid background.

Thank you for selecting the Postal Service for your mailing needs. If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely,

United States Postal Service

This is a post-only message. Please do not respond.

Track & Confirm e-mail update information provided by the U.S. Postal Service.

Label Number: 7011 0110 0000 4486 8476

Service Type: First-Class Certified Mail

Shipment Activity	Location	Date & Time
Delivered	WASHINGTON DC 20005	05/10/11 12:12pm
Arrival at Unit	WASHINGTON DC 20004	05/10/11 6:25am
Processed through Sort Facility	WASHINGTON DC 20066	05/10/11 3:18am
Acceptance	FREMONT CA 94536	05/07/11 3:21pm

Reminder: Track & Confirm by email

Date of email request: 05/10/11

Future activity will continue to be emailed for up to 2 weeks from the Date of Request shown above. If you need to initiate the Track & Confirm by email process again at the end of the 2 weeks, please do so at the USPS Track & Confirm web site at <http://www.usps.com/shipping/trackandconfirm.htm>



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

June 8, 2011

Donald R. Signer

[REDACTED]

Fremont, California 94539

Re: Freedom of Information Act (FOIA) Appeal Dated May 7, 2011

Dear Mr. Signer:

This is in response to your May 7, 2011 letter to the Treasury Inspector General for Tax Administration (TIGTA), in which you sought to appeal TIGTA's April 12, 2011 response to your Freedom of Information Act (FOIA) request dated February 9, 2011, seeking access to records maintained by TIGTA.

In your FOIA request, you sought to obtain all records regarding a complaint you filed, complaint #55-1007-0052-C. By letters dated March 9 and April 12, 2011, TIGTA's Disclosure Officer provided you with responses to your request. Copies of the March 9 and April 12, 2011 responses are attached.

In the March 9, 2011 letter, the Disclosure Officer advised you that sixty-eight (68) pages were responsive to your request. Of those, thirty-nine (39) pages were released in full and eleven (11) pages in part. Eighteen (18) pages were withheld in full. FOIA subsection (b)(7)(c) was asserted as the justification for the withholding.

In the April 12, 2011 letter, the Disclosure Officer advised you that an additional one hundred and twenty-five (125) pages were located that were responsive to your request. Of those, one hundred and seven (107) pages were released in full and thirteen (13) pages in part. Five (5) pages were withheld in full. FOIA subsection (b)(7)(c) was asserted as the justification for the withholding.

After a careful review of the documents, we have identified an additional 22 pages that are responsive to your request. Of those, we are releasing thirteen (13) pages in full and one (1) page in part. We are withholding nine (9) pages in full and exert FOIA subsection (b)(5) as the justification for the withholding.

As a result of our review of the documents previously withheld in full or in part in response to your request, we have determined to uphold in part the Disclosure Officer's determination. We are releasing an additional nineteen (19) pages in full and thirteen (13) pages in part. We uphold the remainder of the release determinations. However, after careful review, we have determined that FOIA exemption (b)(5) is the basis for withholding documents in full and/or in part in response to your FOIA appeal.

FOIA exemption (b)(5) exempts inter-agency or intra-agency memorandums "which would not be available by law to a party other than an agency in litigation with the agency." 5 U.S.C. § 552(b)(5). The withheld records contain information protected under the deliberative process privilege, the attorney-client privilege, and the attorney work-product privilege and are therefore exempt from disclosure to you under the FOIA.

The FOIA requires us to advise you of the judicial remedies granted in the Act. You may file a complaint in the United States District Court for the district in which you reside, or have your principal place of business, or in which the agency records are located, or in the District of Columbia.

If you have any questions, please contact Daphne Levitas at (202) 622-4544.

Sincerely yours,



Gladys M. Hernandez
Deputy Chief Counsel

Enclosures

cc: Disclosure Officer