



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