



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

April 12, 2011

Donald R. Signer

[REDACTED]
Fremont, California 94539

Dear Mr. Signer:

This is in further 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 sought "all documents produced to date by all parties relative to the investigation of [your] complaint [#55-1007-0052-C]." TIGTA's Disclosure Branch closed your initial request on March 9, 2011. However, per our telephone conversation on March 17, 2011, you stated that documents previously submitted to TIGTA as part of your complaint were not provided with the responsive documents we released to you, as you had anticipated.

As a result, another search was conducted for any additional records that were not reviewed previously for a release determination and we located one hundred and twenty-five (125) pages pertaining to Complaint #55-1007-0052-C. We are releasing one hundred and seven (107) pages in full and thirteen (13) pages in part. Copies are enclosed. We are withholding five (5) 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 personal privacy" of third parties. 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).

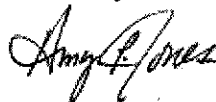
We have enclosed an information sheet that explains the subsection cited above, as well as your administrative appeal rights. You may appeal this decision within thirty-five (35) days from the date of this letter. Your appeal must be in writing and signed by you. Please address the envelope as follows:

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.

We are pleased to have located the additional records you were seeking and apologize for the confusion and inconvenience resulting from our initial response. If you have any questions, please contact Program Analyst Julissa Hurtado at (202) 622-3087 and refer to Disclosure File #2011-FOI-00067.

Sincerely,



Amy P. Jones
Disclosure Officer

Enclosures