



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

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.

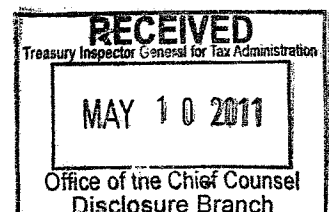
Thank you for your attention to this matter.

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 "Kevin L. Winston" is clearly legible.

Address of Recipient:

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

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
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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>