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Requested date: 26-February-2021

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Source of document: FOIA Request
Office of Chief Counsel Disclosure Branch
Treasury Inspector General for Tax Administration
1401 H Street, NW, Suite 469
Washington, DC 20005

COVID-19 preferred:

Email: FOIA.Reading.Room@tigta.treas.gov

[National FOIA Portal](#)

Fax: (202) 622-3339

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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

March 23, 2021

SENT VIA E-MAIL

This is in response to your February 26, 2021 Freedom of Information Act (FOIA) request submitted through the National FOIA portal, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). We received your request on February 26, 2021. Specifically, you requested "a copy of the following documents used in the TIGTA FOIA Office: Letter Checklist, FOIA Case File Organization Checklist, Case Closing Checklist, and FOIA Perfection Checklist."

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. 552(c). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

A search of our records located a total of four pages responsive to your request. We are releasing one page in full and three pages in part. A copy is enclosed. We are asserting FOIA subsections (b)(4), (b)(5), and (b)(7)(E) as the justification for withholding.

FOIA subsection (b)(4) permits an agency to withhold from disclosure information that consists of trade secrets and/or commercial or financial information obtained from individuals that could be considered privileged or confidential. The withheld information consists of commercial/financial information that is considered confidential. Therefore, this information has been withheld in response to your request.

FOIA subsection (b)(5) permits an agency to withhold inter-agency or intra-agency information that is considered to be part of the deliberative process. The type of information for which we assert the deliberative process privilege under subsection (b)(5) consists of draft memoranda which contain opinions or recommendations which are predecisional in nature. Internal agency documents containing opinions, deliberations and recommendations of Agency employees in connection with their

official duties are protected from disclosure pursuant to FOIA subsection (b)(5) and the deliberative process privilege.

FOIA subsection (b)(7)(E) permits an agency to withhold “records or information compiled for law enforcement purposes ... [that] 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 withheld pursuant to this exemption was compiled in connection with a TIGTA law enforcement investigation. The withheld information consists of techniques or guidelines not commonly known to the public and/or information that could lead to the circumvention of the law. As a result, this information has been withheld in response to your request.

The cost incurred to process your FOIA request was less than \$25.00, the threshold set by Treasury’s FOIA regulation, so no fees were assessed.

If you have any questions regarding this response, please contact David Greek, Government Information Specialist, at (202) 878-9194 or david.greek@tigta.treas.gov and refer to Disclosure File #2021-FOI-00114. Alternatively, you may contact me, TIGTA’s FOIA Public Liaison, at (202) 557-5616 or via e-mail at amy.jones@tigta.treas.gov, for further assistance or to discuss any aspect of your request.

In addition, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration (NARA) to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, NARA, 8601 Adelphi Road-OGIS, College Park, MD 20740-6001; e-mail at ogis@nara.gov; telephone at (202) 741-5770; toll free at (877) 684-6448; or fax at (202) 741-5769.

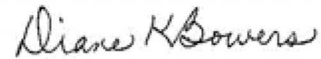
Finally, if you are not satisfied with this determination in response to your request, you may administratively appeal to TIGTA’s Office of Chief Counsel, which is continuing to process FOIA and Privacy Act appeals during the COVID-19 pandemic. However, there may be delays in processing appeals submitted via U.S. mail or commercial carrier. Therefore, if you decide to appeal, we encourage you to use electronic means, either e-mail to FOIA.Reading.Room@tigta.treas.gov or fax to (202) 622-3339.

If you must use mail, please address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
1401 H Street, NW, Suite 469
Washington, DC 20005

Your appeal must be electronically transmitted or postmarked within 90 days of the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Diane K. Bowers".

Diane K. Bowers
(For) Amy P. Jones
Disclosure Officer and
FOIA Public Liaison

Enclosure

LETTER CHECKLIST:

- Date
- Name and Address
- Salutation
- Introduction: This is in response to
- State records requested (can be included in introduction paragraph)
- Exclusion paragraph (b)(5); (b)(7)(E)
- Search Paragraph (& results)
- Paragraph citing record and pages being released or “No Records” language
- Exemption citations (if needed)
- Fee Paragraph (include “moot” if requesting fee waiver and no fees)
- Closing (contact information and case number; FOIA Liaison information)
- OGIS language (unless full release)
- Appeals language (unless full release)
- Sincerely,
- Enclosure(s) (if any)

ORDER OF FOIA CASE FOLDER (sequentially bottom to top)

- Incoming FOIA Request
- Acknowledgment Letter or Invalid Letter
- Perfected Request
- Response to Expedited Processing Request
- Media Notification
- Indices Search
- PARIS Screens (for info purposes only)
- E-mail to SAC and Response (??)
- Request for Records / Search Memo
- Records Received
- Responsive Records
- Ten (10) Day Extension Letter
- Fee Letter
- Case Notes (include copy of FX Notes) and any emails (b)(5); (b)(7)(E)
(b)(5); (b)(7)(E)
- Final Response Letter with all Redacted Records & Appeal Sheet.
No need to add released in full records as they are already in the case file under Responsive Records.
- Referral to Another Agency

DRAFT (11/6/15) - CASE CLOSING CHECKLIST:

- (b)(4)
- Verify (b)(4) was completed (should be done after receipt of assignment).
- Complete (b)(4)
- (b)(4), (b)(5)
- (b)(4) print Documents for Mailing
- Create (b)(4)
- Add Response Letter (b)(4)
- Add Appeals Sheet (b)(4) (if applicable)
- (b)(4)
- (b)(4)
- Update Case Notes
- When Closing Case, (b)(4), (b)(5)
- (b)(4), (b)(5)
- Close Request

FOIA REQUEST PERFECTION CHECKLIST:

- Specifically state you are making a FOIA request.
- Sign the FOIA request.
- Reasonably describe the records being requested as specifically as possible. You should provide names, subject matter, location, and years at issue pertaining to the requested documents. You may attach copies of any correspondence pertaining to the documents you are requesting to assist us in locating the records.
- Establish your right to receive the requested records.** To protect the confidentiality of tax information and/or prevent an unwarranted invasion of personal privacy, you must establish your right to receive the requested documents by:
 - Providing a photocopy of an identifying document **bearing your signature** (such as a driver's license, identification badge, or passport), or a notarized statement swearing to or affirming your identity, or a signed and dated sworn statement as to your identity, under penalty of perjury (Example: *I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct. Date Executed: I am [print your name]. Signature:*).
 - Providing an official document showing proof of entitlement as the sole proprietor, member of partnership, corporate officer, shareholder, etc., if requesting the records of a business.
 - Obtaining the following documentation **from your client:**
 - A photocopy of an identifying document bearing his/her signature (driver's license, identification badge, or passport), or a notarized statement from your client swearing to or affirming his/her identity, or a signed and dated sworn statement from your client as to his/her identity, under penalty of perjury (see example above).
 - A signed statement from your client authorizing you to receive copies of specific TIGTA records on his/her behalf pursuant to the FOIA.
- Cite your firm agreement to pay FOIA processing fees for search, copy, and review as applicable to your requester category. You may state the upper limit you are willing to pay, but the amount cannot be less than \$25. For most categories of requesters, there is no charge if duplication is less than 100 pages and the search time is less than two (2) hours.
- To qualify for a fee waiver, you will need to provide a written justification demonstrating how disclosure of the requested information is in the public interest because it is likely to contribute significantly to public's understanding of the operations and activities of the government and is not primarily to satisfy a commercial interest. Our decision to grant or deny your fee waiver request will be made in writing before we process your request for documents.