

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

**FREEDOM OF INFORMATION ACT DOCUMENT COVERSHEET:
EXEMPTION LIST AND APPEALS RIGHTS**

Part I – Document Cover Sheet		
1. Requesters' Name	2. File No.	3. Requested documents were referred by the following agency:
4. Documents are being released: <input type="checkbox"/> at cost <input type="checkbox"/> without cost	5. Package ends with documents No.:	6. Total Number of documents denied:

7. Exemptions cited for information withheld on pages released: (See Part II of explanations of exemptions)

(b)(1) (b)(2) (b)(3) (26 USC 6103) (B)(3) _____ (b)(4) (b)(5)
 (b)(6) (b)(7)(A) (b)(7)(B) (b)(7)(C) (b)(7)(D) (b)(7)(E) (b)(7)(F)

Documents completely withheld:

Document No.	Exemption	Document No.	Exemption	Document No.	Exemption
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Part II – List of Freedom of Information Act Exemptions, Title 5 United States Code 552(b) – Information Exempt from Disclosure

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| <p>(1) Specifically authorized under criteria established by an Executive Order to be kept secret in the interest of national defense or foreign policy, and are in fact property classified pursuant to such Executive order;</p> <p>(2) Related solely to the internal personnel rules and practices of an agency;</p> <p>(3) Specifically exempted from disclosure by statute;</p> <p>(4) Trade secrets and commercial or financial information obtained from a person and privileged or confidential;</p> <p>(5) Inter-agency or intra-agency memoranda or letter which would not be available by law to a party other than an agency in litigation with the agency;</p> <p>(6) Personnel and medical files and similar files, disclosure of which would constitute a clear and unwarranted invasion of personal privacy;</p> <p>(7) Investigatory records compiled for law enforcement purposes, but only to the extent that the production of such records could:</p> | <p>(a) interfere with enforcement proceedings;</p> <p>(b) deprive a person of a right to a fair trial or an impartial adjudication;</p> <p>(c) constitute an unwarranted invasion of personal privacy;</p> <p>(d) disclose the identity of a confidential source and, in the case of a record compiled by a criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source;</p> <p>(e) disclose investigative techniques and procedures;</p> <p>(f) endanger the life or physical safety of law enforcement personnel</p> <p>(8) Contained in or related to examination, operation, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or</p> <p>(9) Geological and geophysical information and data, including maps, concerning wells.</p> |
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Part IV – 26 U.S.C. 6103 Disclosure

In order to respect citizens' reasonable expectation of the privacy of their tax information, Congress created, and has amended over the years, 26 U.S.C. 6103 (section 6103) to provide that tax returns and return information are confidential and are not subject to disclosure except in limited situations, where disclosure is warranted. For each allowed disclosure delineated by the Internal Revenue Code (IRC), Congress attempted to balance the particular office's or agency's need for the information with the citizen's right to privacy, as well as the impact of the disclosure upon the continuation of compliance with the voluntary tax assessment system.

Permissible Disclosures. Though the general rule of section 6103 protects the confidentiality of return information, it outlines a number of circumstances where disclosure or inspection of return information is permissible.

We may be able to provide you with this information, subject to the provisions of 26 U.S.C. 6103, which controls the disclosure of tax returns and tax return information collected under the Internal Revenue Code. Accordingly, in order for us to comply with the provisions of section 6103 that outline the circumstances under which we can share information, the request must come in a specific format. The request must come from an official who is at least a first-line supervisor and contain the following information:

1. Identify the name, title and agency of the requester.
2. Identify the name, address, and (if available) the employer identification number, social security number, or taxpayer identification number of the taxpayer/subject.
3. Briefly explain why the requester's official duties require TTB to disclose the information. For example, if the request is pursuant to an investigation involving a tax administration matter or another Federal law not related to tax administration, please indicate such.
4. If known, please indicate the subparagraph of 26 U.S.C. 6103 under which you are requesting the information.
5. If there is a need for a quick turnaround, identify the time frame in which the information is needed.
6. Identify, if applicable, the type of tax and the tax periods covered by the request.
7. Finally, the requester must agree to safeguard all information in accordance with the terms of section 6103(p)(4) of the IRC, and must acknowledge awareness of the laws imposing civil and criminal liability on Federal employees who improperly disclose return information.