



INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

February 26, 2018

Roy D. Oppenheimer  
Oppenheimer Law  
2500 Weston Road  
Suite 204  
Weston, FL 33331

Dear Mr. Oppenheimer:

This is in response to your letter dated February 6, 2018, appealing the Treasury Inspector General for Tax Administration's (hereinafter "TIGTA") November 6, 2017 response to your Freedom of Information Act (hereinafter "FOIA" or the "Act") request dated October 10, 2017.

In your October 10, 2017 request, you sought:

All communications generated and received by the Treasury Inspector General for Tax Administration's Office including, but not limited to, both electronic media and actual paper documents of mail, emails, charts, graphs, memorandums, reports, agendas of meetings, minutes of meetings, notes from conversations and any other documents within the possession of the Treasury Inspector General Tax Administration's Office that discussed TIGTA Claim #54-1609-0023C, as well as the previous submission made on April 10, 2014.

By letter dated November 6, 2017, the Disclosure Officer advised that on October 12, 2017, TIGTA contacted you and Ms. Torres of your office, via email, to clarify your request because it appeared to be the exact same request that was sent to TIGTA on April 20, 2017, which TIGTA responded to on May 16, 2017. The Disclosure Officer further advised that on October 13, 2017, Ms. Torres of your office sent an email which clarified your request, by stating that you "were seeking any information/update that we are entitled to on the file since our last request on April 20, 2017, which was answered May 16, 2017." The Disclosure Officer responded by stating that to the extent you are requesting documents pertaining to a third party, TIGTA can neither admit nor deny the existence of responsive records. To the extent any documents may exist, the Disclosure Officer asserted FOIA subsections (b)(6) and (b)(7)(C) as the justification for withholding.

After careful consideration, we are affirming the Disclosure Officer's prior determination and continue to assert FOIA subsections (b)(6) and (b)(7)(C) as the basis for the

**EXHIBIT**

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withholding. Pursuant to your previous FOIA requests, TIGTA already provided to you any documents you are entitled to receive under the FOIA.<sup>1</sup> As explained by the Disclosure Officer in her November 6, 2017 response, to the extent you are requesting information pertaining to a third party, TIGTA can neither admit nor deny the existence of responsive records. To the extent that any records responsive to your request might exist, TIGTA would assert the FOIA subsections discussed above as justification for the withholding. This response is our standard response to requesters seeking access on third parties and should not be taken as an indication that such records exist.

FOIA subsection (b)(6) protects information about individuals in personnel and medical and similar files when the disclosure of such information would constitute a clearly unwarranted invasion of personal privacy. The United States Supreme Court has made clear that the term "similar files" is to be interpreted broadly to include all information that applies to a particular individual. We have withheld information that pertains to a particular individual(s) other than yourself. This individual(s) would have a strong privacy interest in such information. Furthermore, release of any such information would shed little, if any, light on a governmental agency's performance of its official functions, and therefore, there is little, if any, public interest in this information as that term is defined for purposes of the FOIA. Accordingly, this information is exempt from release pursuant to FOIA subsection (b)(6).

FOIA exemption (b)(7)(C) protects from disclosure "information compiled for law enforcement purposes the release of which could reasonably be expected to constitute an unwarranted invasion of personal privacy." 5 U.S.C. § 552(b)(7)(C). Exemption (b)(7)(C) applies if the invasion of privacy that would result from the release of the information outweighs the public interest in disclosure. See Department of Justice v. Reporters Committee for Freedom of the Press, 489 U.S. 749, 762 (1989). The public interest prong of the personal privacy balancing test, as the Supreme Court noted, is the public's interest in shedding light on the agency's performance of its statutory duties, not the individual's interest in obtaining a particular document. Id. at 773. Releasing the withheld information would not shed any light on TIGTA's performance of its official functions, but instead would result in an invasion into the personal privacy of the individual(s) whose name(s) and personal information have been withheld. The information was compiled for law enforcement purposes and the privacy interest of third parties outweighs the public's interest in having the information released. Therefore, this information has been withheld pursuant to FOIA exemption (b)(7)(C).

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, in which the agency records are located, or in

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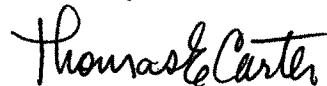
<sup>1</sup> Regarding TIGTA Complaint # 54-1609-0023-C, you previously made FOIA requests to TIGTA on December 7, 2016, March 23, 2017, and April 20, 2017. TIGTA responded to these request on January 31, 2017 and May 16, 2017.

the District of Columbia. Additionally, as part of the 2007 FOIA amendments, the Office of Government Information Services (OGIS) was created to offer mediation services to resolve disputes between FOIA requesters and Federal agencies as a non-exclusive alternative to litigation. Using OGIS services does not affect your right to pursue litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS does not have the authority to handle requests made under the Privacy Act of 1974. You may contact OGIS in any of the following ways:

Office of Government Information Services  
National Archives and Records Administration  
Room 2510  
8601 Adelphi Road  
College Park, MD 20740-6001  
E-mail: [ogis@nara.gov](mailto:ogis@nara.gov)  
Telephone: 301-837-1996  
Facsimile: 301-837-0348  
Toll-free: 1-877-684-6448

If you have any questions concerning this matter, you may contact Cheryl Wassel at (202) 622-4068.

Sincerely,



Thomas E. Carter  
Deputy Chief Counsel

cc: Disclosure Officer