



U.S. Department of Justice

Tax Division

Washington, D.C. 20533

September 20, 2016

CDC:CMB:CBANERJE
FOIPA/TAX # 11018

Sent by E-Mail: james.valvo@causeofaction.org

Mr. James Valvo, III, Esq.
Clause of Action Institute
1875 Eye Street, NW, Ste 800
Washington, DC 20006

Dear Mr. Valvo, III:

This responds to your Freedom of Information Act request dated July 15, 2016 as you clarified on August 15, 2016 by phone call and two e-mails on the same day. The Tax Division's Freedom of Information Act (FOIA) and Privacy Act (PA) Unit received your request on July 15, 2016; it was perfected on July 15, 2016.

We understand from your request that you seek information about:

- yourself.
- a third party taxpayer (individual).
- a third party taxpayer (entity).
- the Division's policies or procedures.
- other.

The Tax Division has determined that two records are responsive to your clarified request:

- One record is released in full and enclosed with this letter
- One record on one page is withheld in full based upon:
 - Exemption 3 in conjunction with 26 U.S.C. § 6103 to withhold confidential taxpayer information associated with individuals or entities other than yourself.

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- 5 U.S.C. § 552(b)(5) (Exemption 5) with the attorney-work product doctrine to withhold information created by attorneys, or on their behalf, in anticipation of litigation.

If you are not satisfied with my response to this request, you may administratively appeal by writing to the Director, Office of Information Policy (OIP), United States Department of Justice, Suite 11050, 1425 New York Avenue, NW, Washington, DC 20530-0001, or you may submit an appeal through OIP's FOIAonline portal by creating an account on the following web site: <https://foiaonline.regulations.gov/foia/action/public/home>. Your appeal must be postmarked or electronically transmitted within 90 days of the date of my response to your request. If you submit your appeal by mail, both the letter and the envelope should be clearly marked "Freedom of Information Act Appeal." Thereafter, judicial review of the final determination will be available in the District Court of the United States located in the district in which you reside, where you have your principal place of business, in which the agency records are located, or in the District of Columbia.¹ Additionally, the Office of Government Information Services (OGIS) offers FOIA requesters mediation services as a non-exclusive alternative to litigation. Please see <https://ogis.archives.gov/about-ogis/requesting-assistance.htm> for more information.

Sincerely yours,

Carmen M. Banerjee
Senior Division Counsel
for FOIA and PA Matters

Enclosures (1)

¹For 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) (2006 & Supp. IV (2010)). 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.

Record 1. Non-responsive

Record 2. Non-responsive

Record 3. non-responsive

Record 4. non-responsive

Record 5. non-responsive

Record 5-continued. non-responsive

Record 6. non-responsive

Record 7. b3 with 6103, b5 with atty work prod

Record 8. Non- responsive

Record 8-continued. Non- responsive

Record 9. Non- responsive

Record 9- continued. Non- responsive

Record 9- continued. Non- responsive