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Description of document: List of the Deputy Inspector General for Investigations (DIGI) Numbered memoranda from the Treasury Inspector General for Tax Administration (TIGTA) internal web system IMDS (Internal Management Document System), FY 2000 – FY 2017

Requested date: 23-February-2017

Released date: 27-March-2017

Posted date: 19-February-2018

Source of document: Office of Chief Counsel Disclosure Branch
Treasury Inspector General for Tax Administration
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005
Fax: (202) 622-3339
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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

March 27, 2017

This is in response to your February 23, 2017 Freedom of Information Act (FOIA) request, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you requested a list of the DIGI Memoranda from the TIGTA internal web system (IMDS). The TIGTA Disclosure Branch received your request on March 1, 2017.

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) (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.

Enclosed is list consisting of eleven (11) pages of the Deputy Inspector General for Investigations (DIGI) Numbered Memoranda from TIGTA's Internal Management Document System (IMDS) for Fiscal Years 2000-2017. We are releasing six (6) pages in full and five (5) pages in part. A copy is enclosed. We are asserting FOIA subsection (b)(7)(E) as the justification for withholding.

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 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.

We have enclosed an Information Sheet that explains the subsection cited above as well as your administrative appeal rights. If you file an appeal, your appeal must be in writing, signed by you, and postmarked or electronically transmitted within ninety (90) days from the date of this letter. You should address the envelope as follows:

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

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, please contact Carroll Field, Government Information Specialist, at (202) 927-7032 or Carroll.Field@tigta.treas.gov and refer to Disclosure File # 2017-FOI-00133.

You may contact our FOIA Public Liaison at (202) 622-4068 for any further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, MD 20740-6001; e-mail at ogis@nara.gov; telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

Sincerely,



Carroll Field

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

Enclosures

Information on a TIGTA Determination to Withhold Records Exempt From the Freedom of Information Act – 5 U.S.C. § 552

Appeal Rights

You may file an appeal with the Treasury Inspector General for Tax Administration (TIGTA) within 90 days after we (1) determine to withhold records, (2) determine that no records exist, or (3) deny a fee waiver or a favorable fee category. If some records are released at a later date, you may file an appeal within 90 days from the date the last records were released. The appeal must be in writing, signed by you, and postmarked or electronically transmitted within 90 days from the date of the response letter. You must provide the following information: your name and address; description of the requested records; date of the initial request (and a copy, if possible); date of the letter denying the request (and a copy, if possible). You should mail your appeal to:

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

Judicial Review

If we deny your appeal, or if we do not send you a reply within 20 days (not counting Saturdays, Sundays, or legal public holidays) after the date we receive the appeal, you may file a complaint with the U.S. District Court in the district where (1) you reside, (2) your principal place of business is located, or (3) the records are located. You may also file in the District Court for the District of Columbia.

Any proceedings in district court will be governed by the Federal Rules of Civil Procedure. Under Rule 4(i)(1) and (2), service on the Department of the Treasury may be effected by delivering copies of the summons and complaint: (a) personally, upon the U.S. Attorney (or his designee) for the district where the lawsuit is brought; (b) via registered or certified mail, upon the Attorney General of the United States at Washington, D.C.; and (c) via registered or certified mail to:

Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

In such a court case, the burden is on the Treasury Inspector General for Tax Administration to justify withholding the requested records, determining that no records exist, or denying a fee waiver or a favorable fee category. The court may assess against the United States reasonable attorney fees and other litigation costs incurred by the person who takes the case to court and who substantially prevails. You will have substantially prevailed if the court determines, among other factors, that you had to file the lawsuit to obtain the records you requested and that the Treasury Inspector General for Tax Administration had no reasonable grounds to withhold the records.

Exemptions

Not all records can be released under the FOIA. Congress established certain categories of information that are not required to be released in response to a FOIA request because release could be harmful to a government or private interest. These categories are called "exemptions" from disclosures. There are nine categories of exempt information and each is described below.

- (b)(1) (A) Specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and (B) are in fact properly classified pursuant to such Executive order;
- (b)(2) Related solely to the internal personnel rules and practices of an agency;

- (b)(3) Specifically exempted from disclosure by statute (other than section 552b of this title), if that statute--
 - (A) (i) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue; or
 - (ii) establishes particular criteria for withholding or refers to particular types of matters to be withheld; and
 - (B) if enacted after the date of enactment of the OPEN FOIA Act of 2009, specifically cites to this paragraph.
- (b)(4) Trade secrets and commercial or financial information obtained from a person and privileged or confidential;
- (b)(5) Inter-agency or intra-agency memorandums or letters which that would not be available by law to a party other than an agency in litigation with the agency, provided that the deliberative process privilege shall not apply to records created 25 years or more before the date on which the records were requested;
- (b)(6) Personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;
- (b)(7) Records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local, or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information 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, information furnished by a confidential source,
 - (E) 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, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual;
- (b)(8) Contained in or related to examination, operating, 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
- (b)(9) Geological and geophysical information and data, including maps, concerning wells.

OMS Response to FOIA Request

Disclosure File #2017-FOI-00133

DIGI Numbered Memoranda FY 2000

00-002 (b)(7)(E)
2000-01 Retention of Investigative Notes

DIGI Numbered Memoranda FY 2000

00-002 (b)(7)(E)
2000-01 Retention of Investigative Notes

DIGI Numbered Memoranda FY 2001

01-005 Referral to State-Assault Cases
01-004 Oleoresin Capsicum Aerosol
01-003 Implementation, Inspection Plan 2002
01-002 Disposal of Bribe and Special Monies
01-001 Outside Employment

DIGI Numbered Memoranda FY 2001

01-005 Referral to State-Assault Cases
01-004 Oleoresin Capsicum Aerosol
01-003 Implementation, Inspection Plan 2002
01-002 Disposal of Bribe and Special Monies
01-001 Outside Employment

**DIGI Numbered Memoranda
FY 2002**

02-007 Office of Preference Pilot Program
Attachment – Office of Preference Pilot Program
02-006 Raid Jackets Guidance
02-005 Section 1203 Complaint Process
02-004 FAA Air Marshal Program Rotation of Assignments
02-003 Federal Air Marshal Program
Attachment – US Secret Service Form
02-002 Procedures for Requesting IRS Employee Audits
02-001 Requirement to Report Arrests
Attachment – Certification-Requirement to Report Arrests

**DIGI Numbered Memoranda
FY 2002**

~~02-007~~ Office of Preference Pilot Program
~~Attachment - Office of Preference Pilot Program~~
~~Raid Jacket Guidance~~
~~02-006~~
~~Superseded by DIGI 03-002~~
~~02-005~~ Section 1203 Complaint Process
~~02-004~~ FAA Air Marshal Program Rotation of Assignments
~~02-003~~ Federal Air Marshal Program
~~Attachment - US Secret Service Form~~
~~02-002~~ Procedures for Requesting IRS Employee Audits
~~02-001~~ Requirement to Report Arrests
~~Attachment - Certification-Requirement to Report Arrests~~

**DIGI Numbered Memoranda
FY 2003**

03-001 Procedures for Requesting Kalkines Authorization in Employee Tax Cases
03-002 New Performance Model with Workload Indicators
03-003 Management Development Program
03-004 Resumption of Requirement to Wear Jackets During Firearms Training and Qualification

DIGI Numbered Memoranda FY 2003

Doc #	Status	Title of Memoranda
03-001		Procedures for requesting Kalkina authorization in Employee tax cases
03-002		New Performance Model with Workload Indicators
03-003		Management Development Program
03-004		Resumption of Requirement to Wear Jackets During Firearms Training and Qualification

DIGI Numbered Memoranda FY 2004

- 04-001 OI Program Guidance for Fiscal Year (FY) 2004 and provides direction concerning the management of OI's resources for this fiscal year and is the foundation for the Special Agents in Charge (SACs) to manage their divisions
- 04-002 Prohibition Against Storing Body Armor in Automobiles
- 04-003 Office of Preference Program Biannual Open Seasons
- 04-004 Investigative Focus and Disclosure
- 04-005 Management Development Program
- 04-006 Elimination of Certain Reporting Requirements
- 04-007 Office of Investigations Divisional Realignment
- 04-008 Management Development Program
- 04-009 (b)(7)(E)

DIGI Numbered Memoranda FY 2004

Doc #	Status	Title of Memoranda
04-001		04 Program Guidance for Fiscal Year (FY) 2004 and provides direction concerning the management of OI's resources for this fiscal year and is the foundation for the Special Agents in Charge (SACs) to manage their divisions
04-002		Prohibition Against Storing Body Armor in Automobiles
04-003		Office of Preference Program Biannual Open Season
04-004		Investigative Focus and Disclosure
04-005		Management Development Program
04-006		Elimination of Certain Reporting Requirements
04-007		Office of Investigations Divisional Realignment
04-008		Management Development Program
04-009		(b)(7)(E)

DIGI Numbered Memoranda FY 2005

- 05-001 Memorandum for Special Agents in Charge – Battery Recycling
- 05-002 Memorandum for All Office of Investigations Employees – Fiscal Year 2005
Office of Investigations Program Guidance
- 05-003 Memorandum for Special Agents – Department of Justice Tax Division Referral Procedures
- 05-004 Memorandum for Special Agents – Management Development Program
- 05-005 Memorandum for Special Agents in Charge – Criminal Investigator Position Descriptions

DIGI Numbered Memoranda FY 2005

Doc #	Status	Title of Memoranda
05-001		MEMORANDUM FOR SPECIAL AGENTS IN CHARGE-Battery Recycling
05-002		MEMORANDUM FOR ALL OFFICE OF INVESTIGATIONS EMPLOYEES-Fiscal Year 2005 Office of Investigations Program Guidance
05-003		MEMORANDUM FOR SPECIAL AGENTS-Department of Justice Tax Division Referral Procedures
05-004		MEMORANDUM FOR SPECIAL AGENTS- Management Development Program
05-005		MEMORANDUM FOR SPECIAL AGENTS IN CHARGE- Criminal Investigator Position Descriptions

DIGI Numbered Memoranda FY 2006

06-001 Fiscal Year 2006 Office of Investigations Program Guidance
 06-002 Firearms Qualification Requirement to Wear a Ballistic Vest and an Outer Garment
 06-003 Management Development Program
 06-004 Senior Management Development Program

DIGI Numbered Memoranda FY 2006

Doc #	Status	Title of Memoranda
<u>06-001</u>		<u>Fiscal Year 2006 Office of Investigations Program Guidance</u>
<u>06-002</u>		<u>Firearms Qualification Requirement to Wear a Ballistic Vest and an Outer Garment</u>
<u>06-003</u>		<u>Management Development Program</u>
<u>06-004</u>		<u>Senior Management Development Program</u>

DIGI Numbered Memoranda FY 2007

07-001 Fiscal Year 2007 Office of Investigations Program Guidance
 07-002 Meeting with FLEOA
 07-003 Reimbursement of Remittance Test Money
 07-004 Driver's License Requirement
 07-005 Firearms Proficiency Requirement
 07-006 Disposal of Seized Tax Remittance Money

DIGI Numbered Memoranda FY 2007

Doc #	Status	Title of Memoranda
<u>07-001</u>		<u>Fiscal Year 2007 Office of Investigations Program Guidance</u>
<u>07-002</u>		<u>Meeting with FLEOA</u>
<u>07-003</u>		<u>Reimbursement of Remittance Test Money</u>
<u>07-004</u>		<u>Driver's License Requirement</u>
<u>07-005</u>		<u>Firearms Proficiency Requirement</u>
<u>07-006</u>		<u>Disposal of Seized Tax Remittance Money</u>

**DIGI Numbered Memoranda
FY 2008**

08-001 Fiscal Year 2008 Office of Investigations Program Guidance
 08-002 Management Development Program
 08-003 Special Agent in Charge Management Development Program
 08-004 Packaging and Transmittal of Evidence and Sensitive Items

**DIGI Numbered Memoranda
FY 2008**

Doc #	Status	Title of Memoranda
08-001		Fiscal Year 2008 Office of Investigations Program Guidance
08-002		Management Development Program
08-003		Special Agent in Charge Management Development Program
08-004		Packaging and Transmittal of Evidence and Sensitive Items

**DIGI Numbered Memoranda
FY 2009**

09-001 Fiscal Year 2009 Office of Investigations Program Guidance
 09-002 Armed Escort Program
 09-003 American Recovery and Reinvestment Act of 2009 and The Troubled Asset Relief Program
 09-004 Firearms, Agent Safety and Tactics (FAST) Program

**DIGI Numbered Memoranda
FY 2009**

Doc #	Status	Title of Memoranda
09-001		Fiscal Year 2009 Office of Investigations Program Guidance
09-002		Armed Escort Program
09-003		American Recovery and Reinvestment Act of 2009 and The Troubled Asset Relief Program
09-004		Firearms, Agent Safety and Tactics (FAST) Program

**DIGI Numbered Memoranda
FY 2010**

10-001 Fiscal Year 2010 Office of Investigations Program Guidance
 10-002 Instructor Cadre Program
 10-003 Access Granted to Previously Prohibited Websites
 10-004 Management Development Program

**DIGI Numbered Memoranda
FY 2010**

Doc #	Status	Title of Memoranda
10-001		Fiscal Year 2010 Office of Investigations Program Guidance
10-002		Instructor Cadre Program
10-003		Access Granted to Previously Prohibited Websites
10-004		Management Development Program

**DIGI Numbered Memoranda
FY 2011**

11-001 Fiscal Year 2011 Office of Investigations Program Guidance
 11-002 Special Agent in Charge Management Development Program
 11-003 Temporary Modification of the Office of Investigations (OI) Government Owned Vehicle (GOV)
 Maintenance Requirements and Repair Expenditures Until September 30, 2011
 11-004 Interim Guidance for Armed Escort Responsibilities
 11-005 Instructor Cadre Program
 11-006 Timekeeping Validations
 11-007 Interim Guidance for the Potentially Dangerous Taxpayer Five Year Update Program

DIGI Numbered Memoranda FY 2011

Doc #	Status	Title of Memoranda
<u>11-001</u>		Fiscal Year 2011 Office of Investigations Program Guidance
<u>11-002</u>		Special Agent in Charge Management Development Program
<u>11-003</u>		Temporary modification of the Office of Investigations (OI) Government Owned Vehicle (GOV) maintenance requirements and repair expenditures until September 30, 2011
<u>11-004</u>		Interim Guidance for Armed Escort Responsibilities
<u>11-005</u>		Instructor Cadre Program
<u>11-006</u>		Timekeeping Validations
<u>11-007</u>		Interim Guidance for the Potentially Dangerous Taxpayer Five Year Update Program

DIGI Numbered Memoranda FY 2012

- 12-001 Modification of Firearms, Agent Safety and Tactics Requirements
 12-002 Policy Modification of the Office of Investigations (OI) Government Owned Vehicle (GOV) Maintenance Requirements and Repair Expenditures
 12-003 Fiscal Year 2012 Office of Investigations' Program Guidance
 12-004 Identity Theft Investigative Initiative
 12-005 Interagency Agreements and Reimbursement Protocol

DIGI Numbered Memoranda FY 2012

Doc #	Status	Title of Memoranda
<u>12-001</u>		Modification of Firearms, Agent Safety and Tactics Requirements
<u>12-002</u>		Policy modification of the Office of Investigations (OI) Government Owned Vehicle (GOV) maintenance requirements and repair expenditures
<u>12-003</u>		Fiscal Year 2012 Office of Investigations' Program Guidance
<u>12-004</u>		Identity Theft Investigative Initiative
<u>12-005</u>		Interagency Agreements and Reimbursement Protocol

DIGI Numbered Memoranda FY 2013

13-001 Fiscal Year 2013 Office of Investigations' Program Guidance
 13-002 Office of Investigations Communication Board (OCB)
 13-003 (b)(7)(E)
 13-004 Modification of the Handgun and Rifle Qualification Courses
 13-005 FY13 Bribery Initiative
 13-006 Tracing Firearms in Connection with Criminal Investigations
 13-007 Annual Vehicle Training and Certification

DIGI Numbered Memoranda FY 2013

Doc #	Status	Title of Memoranda
13-001		Fiscal Year 2013 Office of Investigations' Program Guidance
13-002		Office of Investigations Communication Board (OCB)
13-003		(b)(7)(E)
13-004		Modification of the Handgun and Rifle Qualification Courses
13-005		FY13 Bribery Initiative
13-006		Tracing Firearms in Connection with Criminal Investigations
13-007		Annual Vehicle Training and Certification

DIGI Numbered Memoranda FY 2014

14-001 Changes to the Office of Preference Program
 14-002 Fiscal Year 2014 Office of Investigations Program Guidance
 14-003 Modification to Complaints Processing Measure

DIGI Numbered Memoranda FY 2014

Doc #	Status	Title of Memoranda
14-001		Changes to the Office of Preference Program
14-002		Fiscal Year 2014 Office of Investigations Program Guidance
14-003		Modification to Complaints Processing Measure

**DIGI Numbered Memoranda
FY 2015**

15-003 Substitution of Road Flares with Triangle Warning Kits
 15-004 Electronic Recording of Custodial Interviews
 15-005 Updated Department of Justice Guidance Regarding Use of Race and Other Characteristics
 by Federal Law Enforcement Agencies
 15-006 Psychological Support Services Requests
 15-007 Business Casual Friday Dress
 15-008 Hepatitis B Vaccine for At-Risk Employees

**DIGI Numbered Memoranda
FY 2015**

Doc #	Status	Title of Memoranda
<u>15-003</u>		Substitution of Road Flares with Triangle Warning Kits
<u>15-004</u>		Electronic Recording of Custodial Interviews
<u>15-005</u>		Updated Department of Justice Guidance Regarding Use of Race and Other Characteristics by Federal Law Enforcement Agencies
<u>15-006</u>		Psychological Support Services Requests
<u>15-007</u>		Business Casual Friday Dress
<u>15-008</u>		Hepatitis B Vaccine for At-Risk Employees

**DIGI Numbered Memoranda
FY 2016**

16-005 Body Worn Camera Program
 16-004 Memorandum RE Passports
 16-003 Treasury Check Initiative
 16-002 Instructor Cadre Program Solicitation
 16-001 Fiscal Year 2016 Office of Investigations Program Guidance

DIGI Numbered Memoranda FY 2016

Doc #	Status	Title of Memoranda
<u>16-005</u>		Body Worn Camera Program
<u>16-004</u>		Memorandum RE Passports
<u>16-003</u>		Treasury Check Initiative
<u>16-002</u>		Instructor Cadre Program Solicitation
<u>16-001</u>		Fiscal Year 2016 Office of Investigations Program Guidance

DIGI Numbered Memoranda FY 2017

17-004 (b)(7)(E)

17-003 Updated Interim Guidance on the Body Worn Camera Program

17-002 Criminal Results Management System (CRIMES) Interim Guidance

17-001 Fiscal Year 2017 Office of Investigations Program Guidance

DIGI Numbered Memoranda FY 2017

Doc #	Status	Title of Memoranda
<u>17-004</u>		(b)(7)(E)
<u>17-003</u>		Updated Interim Guidance on the Body Worn Camera Program
<u>17-002</u>		Criminal Results Management System (CRIMES) Interim Guidance
<u>17-001</u>		Fiscal Year 2017 Office of Investigations Program Guidance