



governmentattic.org

"Rummaging in the government's attic"

Description of document: **List of number and types of Department of the Treasury Inspector General for Tax Administration (TIGTA) investigations closed January 1, 2007 - October 27, 2008**

Requested date: 27-October-2008

Released date: 19-December-2008

Posted date: 24-March-2009

Title of Document TIGTA Investigations Closed Between January 1, 2007 and October 27, 2008

Source of document: Treasury Inspector General for Tax Administration
Office of Chief Counsel Disclosure Branch
1125 15th Street, N.W., Room 700A
Washington, DC 20005
ATTN: Disclosure Officer
Fax: (202) 622-3339
Email: FOIA.Reading.Room@tigta.treas.gov

The governmentattic.org web site ("the site") is noncommercial and free to the public. The site and materials made available on the site, such as this file, are for reference only. The governmentattic.org web site and its principals have made every effort to make this information as complete and as accurate as possible, however, there may be mistakes and omissions, both typographical and in content. The governmentattic.org web site and its principals shall have neither liability nor responsibility to any person or entity with respect to any loss or damage caused, or alleged to have been caused, directly or indirectly, by the information provided on the governmentattic.org web site or in this file. The public records published on the site were obtained from government agencies using proper legal channels. Each document is identified as to the source. Any concerns about the contents of the site should be directed to the agency originating the document in question. GovernmentAttic.org is not responsible for the contents of documents published on the website.



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

December 19, 2008

This is in response to your Freedom of Information Act (FOIA) request dated October 27, 2008, for access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you requested "a printout (listing) ... of all OIG investigations closed during the time period January 1, 2007 to the present." We received your FOIA request on October 28, 2008. On November 26, 2008, you agreed to narrow the scope of your request to the "number of investigations and types (generally) of investigations closed" from January 1, 2007 to October 27, 2008.

The TIGTA Office of Investigations produced two (2) pages that are responsive to your request. We are releasing both pages in part. See enclosed copies. FOIA subsections (b)(3) in conjunction with I.R.C. § 6103 and (b)(7)(C) are cited as the justification for withholding.

We have withheld the type and number of certain investigations contained in the report pursuant to FOIA subsection (b)(3) in conjunction with I.R.C. § 6103. The responsive information contains return information, as that term is defined in I.R.C. § 6103(a), of an individual or individuals other than yourself. The information pertaining to third parties was collected by the Secretary of the Treasury with respect to determining the liability of the individuals under Title 26, and therefore is exempt from disclosure to you in response to your FOIA request. The Supreme Court has held that return information retains its protected character under I.R.C. § 6103 even when identifiers (such as name, Social Security Number, case number, address, etc.) are removed. Thus, protected information cannot be released merely because all identifiers have been stripped out; there must be an exception under I.R.C. § 6103 authorizing its disclosure. Since there is no exception authorizing the disclosure of this information to you under the FOIA, we are withholding this material pursuant to FOIA subsection (b)(3) in conjunction with I.R.C. § 6103(a).

Subsection (b)(7)(C) permits an agency to withhold "information compiled for law enforcement purposes the release of which could reasonably be expected to constitute an unwarranted invasion of personal privacy." The withheld information consists of identifying information compiled with regard to individuals other than you. Releasing the withheld information would not shed any light into the Agency's performance of its

official functions, but instead could result in an invasion into the personal privacy of the individuals whose names and personal information have been withheld. The information was compiled for law enforcement purposes and the privacy interest of the third parties outweighs the public's interest in having the information released. As a result, this information has been withheld in response to your request.

We have enclosed an information sheet that explains the subsections cited above as well as your administrative appeal rights. You may appeal this decision within thirty-five (35) days from the date of this letter. Your appeal must be in writing and signed by you. You should address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Attn: IG:CC Room 700A
1125 15th Street, NW
Washington, DC 20005

If you have any questions concerning this matter, you should contact Program Analyst Monica Frye at (202) 622-2738 and refer to case number 2009-FOI-00028.

Sincerely,



Amy P. Jones
Disclosure Officer

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 35 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 within 35 days after the date the last records were released.

The appeal must be in writing, must be signed by you, and must contain the following information:

your name and address
description of the requested records
date of the request (and a copy, if possible)
date of the letter denying the request (and a copy, if possible).

Mail your appeal to: Freedom of Information Appeal
Treasury IG for Tax Administration
Attn: IG:CC Room 700A
1125 – 15th Street, NW
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.

The court will treat your complaint according to the Federal Rules of Civil Procedure (F.R.C.P.). Service of process is governed by Rule 4(d)(4) and (5), which requires that a copy of the summons and complaint be (1) personally served on the United State Attorney for the district in which the lawsuit is brought; (2) sent by registered or certified mail to the Attorney General of the United States at Washington, C.C.; and (3) sent by registered or certified mail to the Treasury Inspector General for Tax Administration, Attn: IG:CC, Room 700A, 1125 – 15th Street, NW, Washington, D.C. 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. See internal Revenue Service Regulations 26 CFR 601.702 for further details.

Exemptions

The Freedom of Information Act, 5 U.S.C. § 552, does not apply to matters that are –

- (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 under such an Executive Order;

- (b)(2) related solely to the internal personnel rules and practices of an agency;
 - (b)(3) specifically exempt from disclosure by statute (other than section 552b of this title), provided that the statute
 - (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or
 - (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld;
- Note: subsection (b)(3) protects information exempted by certain qualifying statutes, such as Internal Revenue Code section 6103, which protects tax returns and information generated by and collected by the IRS with regard to a taxpayer.
- (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 would not be available by law to a party other than an agency in litigation with the agency;
 - (b)(6) personnel and medical files and similar files that 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 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.

TIGTA Investigations Closed Between January 1, 2007 and October 27, 2008

Types of Investigations Closed	Count
THREAT (NON-IRS EMPLOYEE SUBJECT)	564
PHYSICAL ASSAULT (NON-IRS EMPLOYEE SUBJECT)	39
CORRUPT INTERFERENCE/HARASSMENT (8300's, LIENS FILED, ETC.)	192
BOMB THREAT	48
BOMB/INCENDIARY DEVICE	6
BIOLOGICAL/CHEMICAL SUBSTANCE	18
WORKPLACE VIOLENCE (IRS EMPLOYEE SUBJECT)	272
THREAT ASSESSMENT	982
BRIBE/GRATUITY	147
EXTORTION	7
UNAUTHORIZED ACCESS TO TAX RETURN INFORMATION	885
UNAUTHORIZED ACCESS TO NON TAX INFORMATION	84
UNAUTHORIZED DISCLOSURE	140
MAIL FRAUD	13
WIRE FRAUD	35
CONFLICT OF INTEREST	24
UNLAWFUL COMPENSATION OR UNJUST ENRICHMENT OF IRS EMPLOYEE	21
MONEY LAUNDERING	11
PREFERENTIAL TREATMENT	7
THEFT/EMBEZZLEMENT-TRAVEL VOUCHER	21
THEFT/EMBEZZLEMENT-ANOTHER AGENCY PROGRAM	85
THEFT/EMBEZZLEMENT-TAX REMITTANCE (LOCKBOX)	34
THEFT/EMBEZZLEMENT-REFUND	203
THEFT/EMBEZZLEMENT-TAX REMITTANCE (NON-LOCKBOX)	78
THEFT/EMBEZZLEMENT-BY USE OF FRAUDULENT FINANCIAL INSTRUMENT	23
THEFT/EMBEZZLEMENT-TELEMARKETING SCHEME	13
THEFT/EMBEZZLEMENT-GOVERNMENT PURCHASE CARD	13
THEFT/EMBEZZLEMENT-IRS FUNDS OR PROPERTY (NON-IT ASSET)	150
THEFT/EMBEZZLEMENT-NON-IRS FUNDS OR PROPERTY	100
IDENTITY THEFT	23
CONTRACT FRAUD	32
CONSPIRACY	24
OBSTRUCTION OF JUSTICE	20
INTERCEPTION OF ELECTRONIC COMMUNICATIONS	3
VIOLATION OF CIVIL RIGHTS (NON-1203)	4
MISUSE OF TREASURY/IRS NAMES OR SEALS	81
FALSE STATEMENT	537
FALSE STATEMENT-TAX RETURNS	36
LOSS/THEFT IT ASSET-PII (COMPUTER, SERVER, BLACKBERRY, CD/DVD, FLASH DRIVE, PII DOCUMENT)	245
DESTRUCTION OF TAX RETURNS/TAXPAYERS RECORDS (NON-1203)	18
DESTRUCTION OF GOVERNMENT PROPERTY	9
MISUSE OF GOVT COMPUTERS/SOFTWARE VIOLATIONS (NON-UNAX) (NOT INTERNET OR E-MAIL)	22
PROHIBITED GAMBLING ON GOVERNMENT PREMISES	3
COMPUTER INTRUSION / SABOTAGE	56
CHILD PORNOGRAPHY	3
IMPERSONATION	137
SEXUAL HARASSMENT	14
POSSESSION / USE / SALE / MANUFACTURING OF DRUGS	39
1203: UNAUTHORIZED SEIZURE OF TAXPAYER ASSETS	5
1203: FALSIFY/DESTROY DOCUMENTS TO HIDE WORK ERROR	22
1203: VIOLATED IRC/IRM TO RETALIATE OR HARASS	35
1203: WILLFULLY UNTIMELY FILES FEDERAL TAX RETURN	8
1203: WILLFULLY UNDERSTATES FEDERAL TAX LIABILITY	128
1203: THREATENS AUDIT OF TAXPAYER FOR PERSONAL GAIN	22
1203: CIVIL RIGHTS VIOLATIONS	7
1204: TAX ENFORCEMENT RESULTS USED TO EVALUATE IRS EMPLOYEES	4

(b)(7)(C)

(b)(7)(C)

TIGTA Investigations Closed Between January 1, 2007 and October 27, 2008

Types of Investigations Closed		count
(b)(7)(C)	3466: FAIR TAX COLLECTION UNUSUAL CONTACT WITH TAXPAYER	3
	3466: HARASSMENT/ABUSE BY USE OR THREAT OF USE	9
	3466: USE OF OBSCENE OR PROFANE LANGUAGE TO ABUSE	3
	(b)(3)-26 U.S.C. 6103,(b)(7)(C)	
	MISUSE OF BADGE/CREDENTIALS/POSITION (NON-1203)	65
	EMPLOYEE ARRESTED BY ANOTHER AGENCY	167
	FAILURE TO PAY PROPER TAX OR OTHER FINANCIAL OBLIGATIONS	54
	FAILURE TO COOPERATE WITH TIGTA	3
	FAILURE TO REPORT MISCONDUCT BY ANOTHER EMPLOYEE	8
	LOSS OF GOVERNMENT PROPERTY (NON-IT ASSET)	13
	LOSS OF TAX RETURNS/TAXPAYER RECORDS	26
	MISUSE OF GOV	13
	MISUSE/IMPROPER CARRYING OF WEAPON	10
	MISUSE OF GOVERNMENT EQUIPMENT (NON-COMPUTER)	22
	UNAUTHORIZED OUTSIDE EMPLOYMENT	53
	ASSOCIATIONS WITH DISREPUTABLE PERSONS	9
(b)(7)(C)	ADMIN MISUSE OF GOVT COMP-ACCESS INTERNET/E-MAIL (ADULT PORNO,GAMBLING,ETC)NON-UNAX	159
	GOVERNMENT CREDIT CARD MISUSE (NON-CRIMINAL)	18
	POOR OR IMPROPER MANAGEMENT PRACTICES	57
	EEO ISSUE/SEXUAL HARASSMENT	20
	PERSONNEL/LABOR RELATIONS ISSUE	130
	PERSONAL/BUSINESS TAX ISSUE	3
	IRS SYSTEMS/PROCESS ISSUE	18
	TORT CLAIM	8
	Grand Count	6631