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

COVID-19 preferred:
Email: FOIA.Reading.Room@tigta.treas.gov
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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

April 8, 2021

SENT VIA E-MAIL

This is in response to your Freedom of Information Act (FOIA) request, dated February 27, 2021, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you requested “a copy of the Standard Operating Procedure (SOP) for FOIA Appeals. I think the revision date is December 9, 2019.” We received your request on March 11, 2021.

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). 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.

A search of our records located a total of seven pages responsive to your request. We are releasing one page in full and six pages in part. A copy is enclosed. We are asserting FOIA subsections (b)(4), (b)(6), and (b)(7)(E) as the justification for withholding.

FOIA subsection (b)(4) permits an agency to withhold from disclosure information that consists of trade secrets and/or commercial or financial information obtained from individuals that could be considered privileged or confidential. The withheld information consists of commercial/financial information that is considered confidential. Therefore, this information has been withheld in response to your request.

FOIA subsection (b)(6) permits the withholding of records and information about individuals when disclosure of the information could result in a clearly 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. As a result, the

privacy interests of the third parties outweigh the public's interest in having the information released.

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 information technology security guidelines or tolerances the disclosure of which could lead to circumvention of the law. As a result, this information has been withheld in response to your request.

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 regarding this response, please contact David Greek, Government Information Specialist, at (202) 878-9194 or david.greek@tigta.treas.gov and refer to Disclosure File #2021-FOI-00124. Alternatively, you may contact me, TIGTA's FOIA Public Liaison, at (202) 557-5616 or via e-mail at amy.jones@tigta.treas.gov, for further assistance or to discuss any aspect of your request.

In addition, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration (NARA) to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, NARA, 8601 Adelphi Road-OGIS, College Park, MD 20740-6001; e-mail at ogis@nara.gov; telephone at (202) 741-5770; toll free at (877) 684-6448; or fax at (202) 741-5769.

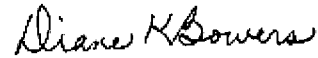
Finally, if you are not satisfied with this determination in response to your request, you may administratively appeal to TIGTA's Office of Chief Counsel, which is continuing to process FOIA and Privacy Act appeals during the COVID-19 pandemic. However, there may be delays in processing appeals submitted via U.S. mail or commercial carrier. Therefore, if you decide to appeal, we encourage you to use electronic means, either e-mail to FOIA.Reading.Room@tigta.treas.gov or fax to (202) 622-3339.

If you must use mail, please address the envelope as follows:

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

Your appeal must be electronically transmitted or postmarked within 90 days of the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Diane K. Bowers".

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

Enclosure

**Standard Operating Procedures for FOIA Appeals
Secretary / Government Information Specialist / Attorney**

Revised December 9, 2019

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SECRETARY / ATTORNEY PROCEDURES

The Secretary is responsible for opening the FOIA Appeal in FOIAXpress; adding previous records to case from (b)(4) making changes to redactions for the Attorneys; adding all correspondence/emails generated during the processing of the case; and adding time to the case.

Upon receipt of a FOIA Appeal, the Secretary will:

1. Date stamp the Appeal letter with received date.
2. In FX, open the (b)(4)
3. (b)(4)
4. Complete all data fields as you would for a new Case (Appeal Type (select Appeal), (b)(4) (what are they appealing – usually Final Decision), Description (b)(4) should contain the information, or reason, for the appeal), and the (b)(4)
5. Add incoming Appeal letter (b)(4)
6. Select SAVE at this point.
7. Next, the records on appeal need to be added to the Appeal Case (b)(4) (b)(4)
8. Select (b)(4)
9. Select (b)(4) the applicable records (i.e., Complaint #, Report of Investigation #, etc.) and select (b)(4) Click YES). All revisions to the appealed records will be made in the Appeal (b)(4) See section on making revisions below.
10. Assign the Government Information Specialist (GIS) who processed the FOIA Case (b)(4) (b)(4)
11. Then, an electronic copy of all records from the FOIA Case File (b)(4) will be saved as a document for review by attorney assigned to case. This includes all records from (b)(4) Case Notes, and a (b)(4) copy of Redacted Case File Documents. This document should be added to the (b)(7)(E) drive for access by the assigned attorney. (Location: (b)(7)(E) (b)(7)(E)

12. Send an email notification to the Deputy Chief Counsel (b)(6) (b)(6) regarding the receipt of a new Appeals case and attach incoming to email. The Deputy Chief Counsel will assign the case to one of the Branch Managers.

During the Appeals process, the Secretary will:

1. Add any instructional and other email to the (b)(4)
2. Add case notes based on instructions/actions that are taken on the case.
3. Add Work Hours as tasks are completed. (b)(4) (b)(4) to add Work Hours. Work hours should always be added in increments of 15 minutes (e.g., .25, .50, .75, 1, 1.25, etc.). This information is needed to capture the cost of processing for the Annual Report.

Once the Attorney has reviewed the records on Appeal, they will advise the Secretary, by email or in person, of any revisions needed on a marked up copy of the records. In order to make the revisions, the Secretary will:

1. To make revisions to the appealed documents, select (b)(4) (b)(4) (b)(4)
2. (b)(4) (b)(4) check with the GIS who handled the case.
3. (b)(4) (b)(4)

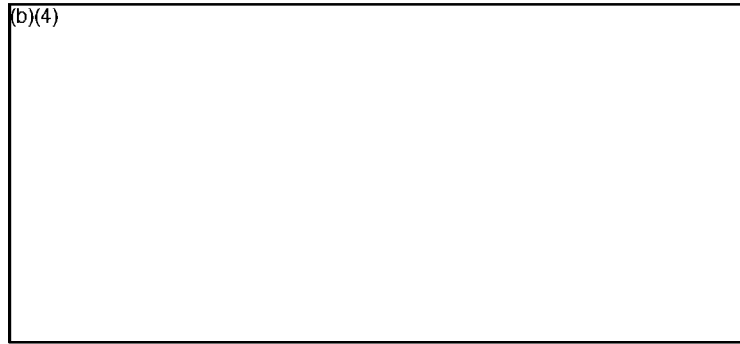


FIGURE 1

4. You are now ready to make revisions to the records as instructed by the Attorney. **The Attorney** will specify the FOIAXpress page number(s) (from top center of each page) where the revisions are to be made. The Attorney's verbal or written instructions should be documented in the case notes.
5. After all needed revisions are completed, print the pages with the changes for the Attorney to review. See how to print records at end of this SOP.
6. Any additional changes made by the Attorney must be made to the electronic record in the (b)(4)
7. **The Attorney** will provide the approved copy of the records to be released with the Final Decision letter via email to the Secretary with a cc: to GIS who worked the FOIA case.
8. The Secretary will add the Final Decision letter and any records to the (b)(4)

Mailing the Final Decision Letter:

The Attorney will provide the following to the Secretary, with a CC: to the GIS, in the case closing email instructions:

1. Final Decision Letter (and any records) to be mailed to requester.
2. Disposition of the case (b)(4) including exemptions being cited:
 - o Completely Reversed/Remanded
 - o Completely Affirmed
 - o Other Reasons
 - o Partially Affirmed & Partially Reversed/Remanded
3. Time Spent Working Case (Hourly Salary Rates and hours worked) for Attorney and Deputy Chief Counsel.
4. Any case notes to be added to the FX Appeal Case.

The Attorney will destroy the paper copy of the FOIA Case File.

After receipt of the case closing email, the Secretary will:

1. Mail the Final Decision letter (and any records to be released).
2. Add the case closing email as a PDF document to the (b)(4) (this contains the Final Decision Letter and any records being released).
3. Ensure all other correspondence and any paper notes from Attorney are added to (b)(4)
4. Add Work Hours for the Attorney and Deputy Chief Counsel to the Staff Processing Costs.
5. Notify the GIS that the case is ready to be closed.

GOVERNMENT INFORMATION SPECIALIST PROCEDURES

The GIS is responsible for reviewing data fields for accuracy and completeness, requesting additional documents, electronically delivering any documents in the appeal file that were released, (b)(4) and closing the case.

The GIS will:

1. If asked to do so, conduct any additional searches in CRIMES or via search memo. If any records are located and need to be requested, the GIS will request the records from the (b)(4) and send to the appropriate TIGTA Records Holding Office.
2. Once the additional responsive records are received, (b)(4) (b)(4) needs to be completed.
3. The additional records, once received, will be added to Document Management and to the (b)(4) Provide a copy to the Attorney for release determination.

Once notification has been received from the Secretary that case can be closed:

1. Review data fields for accuracy and completeness (if not sooner).
2. Verify any records on appeal that are being released in full or in part have the correct (b)(4)
3. Add any records being released to the (b)(4)
4. Complete (b)(4) information (Case Disposition provided in closing email).
5. (b)(4) for Appeals Case.

6. Complete the Cost Sheet (b)(4) for all individual hours worked on the case (b)(4)
7. Ensure the case closing email and any relevant correspondence have been added to the (b)(4)
8. Add case notes if relevant.
9. Close Appeal Case with the date of the Final Decision letter.

APPENDIX 1: How to Print Records by Specific Page Numbers

NOTE: Figure 2 below shows all boxes to be checked

1. (b)(4) and select "print."
2. Under (b)(4) from FX with revisions.
3. (b)(4)
4. (b)(4)
5. Select Ok at bottom of page (not shown on Screen Shot).
6. (b)(4) and print.



FIGURE 2