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Description of document: Summary of Treasury Inspector General for Tax Administration (TIGTA) Investigations closed in 2021 and 2022

Requested date: 09-January-2023

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Source of document: Office of Chief Counsel Disclosure Branch
Treasury Inspector General for Tax Administration
901 D Street SW, Suite 600
Washington, D.C. 20024-2169
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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

January 23, 2023

SENT VIA E-MAIL

This is in response to your January 9, 2023 Freedom of Information Act (FOIA) request, submitted through the Department of Justice National FOIA Portal (Request ID 536706) to the Treasury Inspector General for Tax Administration (TIGTA). We received your request on January 9, 2023. Specifically, your request states:

A copy of the list of investigations closed by the TIGTA during CY 2021 and CY 2022.

Per your January 10, 2023 email with Carroll Field, Government Information Specialist, of my staff, you clarified the request as seeking "a listing of CY 2021 and CY 2022 Closed Investigations by Primary Violation Code."

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.

The CY 2021 and CY 2022 Closed Investigations by Primary Violation Code statistical list by consists of three pages. We are releasing one page in full and two pages in part. A copy is enclosed. We are asserting FOIA subsection (b)(3) in conjunction with I.R.C. § 6103(a) as the justification for withholding.

Please be advised that we have considered the foreseeable harm standard when reviewing records and applying FOIA exemptions.

We have withheld information from the documents responsive to your request pursuant to FOIA subsection (b)(3) in conjunction with I.R.C. § 6103(a). The responsive documents contain return information, as that term is defined in I.R.C. § 6103(b)(2), of 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 individuals

under Title 26, and therefore is exempt from disclosure to you in response to your FOIA request. Accordingly, we are withholding this material pursuant to FOIA subsection (b)(3) in conjunction with I.R.C. § 6103(a).

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 Carroll Field, Government Information Specialist, at (202) 893-5660 or Carroll.Field@tigta.treas.gov. Please reference FOIA Case #2023-FOI-00069. Alternatively, you may contact me, TIGTA's FOIA Public Liaison, at (202) 557-5616 or 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.

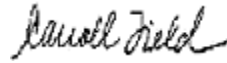
Finally, if you are not satisfied with this determination in response to your request, you may administratively appeal to TIGTA's Office of Chief Counsel, which is continuing to process FOIA and Privacy Act appeals during the COVID-19 pandemic. However, there may be delays in processing appeals submitted 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
901 D Street, SW, Suite 600
Washington, DC 20024-2169

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 "Carroll Field".

Carroll Field

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

Enclosure

Primary Violation Code	CY 2021	CY 2022
101 - THREAT (NON-IRS EMPLOYEE SUBJECT)	358	235
110 - PHYSICAL ASSAULT (NON-IRS EMPLOYEE SUBJECT)	4	7
131 - CORRUPT INTERFERENCE/HARASSMENT (8300's, LIENS FILED, ETC.)	17	28
141 - BOMB THREAT	31	22
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)		
147 - SUICIDE THREAT	557	369
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)		1
149 - BOMB/INCENDIARY DEVICE - CONFIRMED	1	1
151 - ARMED ESCORT	14	24
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)		6
155 - 5 YEAR UPDATE	247	182
161 - WORKPLACE VIOLENCE (IRS EMPLOYEE SUBJECT)	68	71
163 - THREAT ASSESSMENT	435	276
201 - BRIBE/GRATUITY	6	3
205 - EXTORTION	2	
301 - UNAUTHORIZED ACCESS TO TAX RETURN INFORMATION	125	108
302 - UNAUTHORIZED ACCESS TO NON TAX INFORMATION	5	1
305 - UNAUTHORIZED DISCLOSURE	48	25
401 - MAIL FRAUD	6	3
402 - WIRE FRAUD	23	36
403 - CONFLICT OF INTEREST	5	2
404 - UNLAWFUL COMPENSATION OR UNJUST ENRICHMENT OF IRS EMPLOYEE	89	80
406 - MONEY LAUNDERING	6	2
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)	2	
411 - THEFT/EMBEZZLEMENT-TRAVEL VOUCHER	2	1
415 - THEFT/EMBEZZLEMENT-ANOTHER AGENCY PROGRAM	17	11
416 - THEFT/EMBEZZLEMENT-TAX REMITTANCE (LOCKBOX)		5
418 - THEFT/EMBEZZLEMENT-REFUND	14	21
419 - THEFT/EMBEZZLEMENT-TAX REMITTANCE (NON-LOCKBOX)	12	6
420 - THEFT/EMBEZZLEMENT-BY USE OF FRAUDULENT FINANCIAL INSTRUMENT	1	2
421 - THEFT/EMBEZZLEMENT-TELEMARKETING SCHEME	4	
422 - THEFT/EMBEZZLEMENT-TAX REMITTANCE (PRIVATE DEBT COLLECTION)		1
427 - THEFT/EMBEZZLEMENT-GOVERNMENT PURCHASE CARD	1	
428 - THEFT/EMBEZZLEMENT-IRS FUNDS OR PROPERTY (NON-IT ASSET)	20	13
429 - THEFT/EMBEZZLEMENT-NON-IRS FUNDS OR PROPERTY	10	14
430 - TREASURY CHECKS	39	49
435 - IDENTITY THEFT	18	19
440 - CONTRACT FRAUD		3
445 - RECOVERY ACT FRAUD	1	
447 - CARES ACT FRAUD	144	171
448 - AMERICAN RESCUE PLAN ACT RECOVERY REBATE	4	12
449 - AMERICAN RESCUE PLAN ACT FRAUD (EXCLUDING RECOVERY REBATES)		1
450 - AMERICAN RESCUE PLAN ACT ADVANCED CHILD TAX CREDIT	1	2
501 - CONSPIRACY	2	1
503 - OBSTRUCTION OF JUSTICE	2	1
505 - VIOLATION OF CIVIL RIGHTS (NON-1203)	2	
506 - MISUSE OF TREASURY/IRS NAMES OR SEALS	5	10
509 - FALSE STATEMENT (IRS EMPLOYEE SUBJECT)		1

(b)(3):26
U.S.C. 6103;
(b)(6);
(b)(7)(C)

510 - FALSE STATEMENT	109	101
513 - FALSE STATEMENT-TAX RETURNS	11	16
529 - LOSS/THEFT IT ASSET(AIRCARD,COMPUTER,SERVER,BLACKBERRY,CELLPHONE,FLASH DRIVE,DVD/CD)	76	78
530 - DESTRUCTION OF TAX RETURNS/TAXPAYERS RECORDS (NON-1203)	1	
532 - DESTRUCTION OF GOVERNMENT PROPERTY	5	2
533 - MISUSE OF GOVT COMPUTERS/SOFTWARE VIOLATIONS (NON-UNAX) (NOT INTERNET OR E-MAIL)	4	7
535 - ABUSE/MANIPULATION OF AN IRS CYBER DATA PORTAL	1	1
538 - DIGITAL IRS IMPERSONATION (EMAIL, WEBSITE, ETC)	1	1
542 - IRS NETWORK COMPUTER INTRUSION/SABOTAGE	6	5
544 - CHILD PORNOGRAPHY	1	3
550 - IMPERSONATION	78	76
590 - SEXUAL HARASSMENT	7	4
601 - POSSESSION / USE / SALE / MANUFACTURING OF DRUGS	9	18
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)		1
713 - 1203: FALSIFY/DESTROY DOCUMENTS TO HIDE WORK ERROR	1	4
715 - 1203: VIOLATED IRC/IRM TO RETALIATE OR HARASS	5	5
717 - 1203: WILLFULLY UNTIMELY FILES FEDERAL TAX RETURN		2
718 - 1203: WILLFULLY UNDERSTATES FEDERAL TAX LIABILITY	9	7
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)	4	
741 - 3466: FAIR TAX COLLECTION UNUSUAL CONTACT WITH TAXPAYER	1	
742 - 3466: DIRECT CONTACT WITH TAXPAYER WITHOUT TAX REPRESENTATIVE CONSENT	2	
744 - 3466: HARASSMENT/ABUSE BY USE OR THREAT OF USE		1
771 - MISUSE OF BADGE/CREDENTIALS/POSITION (NON-1203)	6	1
901 - EMPLOYEE ARRESTED BY ANOTHER AGENCY	55	77
(b)(3):26 U.S.C. 6103; (b)(6); (b)(7)(C)	1	
905 - LOSS OF GOVERNMENT PROPERTY (NON-IT: SMART ID, CREDENTIALS, LEO EQUIPMENT)	3	6
906 - LOSS OF TAX RETURNS/TAXPAYER RECORDS	2	5
908 - MISUSE OF GOV	3	3
909 - MISUSE/IMPROPER CARRYING OF WEAPON	3	3
911 - UNAUTHORIZED OUTSIDE EMPLOYMENT	12	38
912 - ASSOCIATIONS WITH DISREPUTABLE PERSONS	3	
913 - DAMAGE TO GOVERNMENT PROPERTY	1	
914 - ADMIN MISUSE OF GOVT COMP-ACCESS INTERNET/E-MAIL (ADULT PORNO,GAMBLING,ETC) NON-UNAX	2	6
915 - GOVERNMENT CREDIT CARD MISUSE (NON-CRIMINAL)	2	1
916 - HATCH ACT VIOLATION		2
950 - RUDE/UNPROFESSIONAL MISCONDUCT	37	31
951 - POOR OR IMPROPER MANAGEMENT PRACTICES	9	6
952 - EEO ISSUE/SEXUAL HARASSMENT	1	2
953 - PERSONNEL/LABOR RELATIONS ISSUE	20	10
954 - PERSONAL/BUSINESS TAX ISSUE	3	
956 - IRS SYSTEMS/PROCESS ISSUE	3	1
957 - LACK OF CANDOR	1	
980 - TORT CLAIM	3	

(b)(3):26
U.S.C. 6103;
(b)(6);
(b)(7)(C)

(b)(3):26
U.S.C. 6103;
(b)(6);
(b)(7)(C)

Grand Total

2855

2353