



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

October 25, 2021

SENT VIA EMAIL: [foia@americanoversight.org](mailto:foia@americanoversight.org)

Rachel Baron  
American Oversight  
1030 15<sup>th</sup> Street NW  
Suite B255  
Washington, DC 20005

Dear Rachel Baron:

This is in response to your Freedom of Information Act (FOIA) request, dated and received on October 1, 2021, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA) on behalf of American Oversight. Specifically, your request states:

*All whistleblower complaints submitted to the Treasury Inspector General for Tax Administration from July 22, 2019, through August 9, 2019.*

*To be clear, American Oversight is not asking your agency to release the names of the whistleblowers who submitted complaints.*

To the extent you are requesting documents pertaining to a third party, TIGTA can neither admit nor deny the existence of responsive records. Your request seeks access to the types of documents for which there is no public interest that outweighs the privacy interests established and protected by the FOIA and/or would constitute the return information of third parties (5 U.S.C. §§ 552(b)(3) (26 U.S.C. § 6103), (b)(6), and (b)(7)(C)). This response should not be taken as an indication that such records exist; rather it is our standard response to requesters seeking these types of records on third parties.

Your request for a fee waiver is moot because no fees were assessed in the processing of your request.

If you have any questions regarding this response, please contact Carroll Field, Government Information Specialist, at (202) 893-5660 or email [Carroll.Field@tigta.treas.gov](mailto:Carroll.Field@tigta.treas.gov) and refer to Disclosure File # 2022-FOI-00001.

Alternatively, you may contact me, TIGTA's FOIA Public Liaison, at (202) 557-5616 or via email at [Amy.Jones@tigta.treas.gov](mailto: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](mailto:ogis@nara.gov); telephone at (202) 741-5770; toll free at 1 (877) 684-6448; or facsimile 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](mailto: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,



Carroll Field

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