



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20005

INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

December 5, 2014

Ms. Karen Groen  
Cause of Action c/o  
Yonatan Gelblum  
Trial Attorney, Tax Division  
U.S. Department of Justice  
555 4th St., N.W.  
Judiciary Center Building  
Washington, DC 20001

Re: *Cause of Action v. Treasury Inspector General for Tax Administration*  
*Civil Action No. 1:13-cv-01225-ABJ (D.D.C.)*

Dear Ms. Groen:

The Office of the Treasury Inspector General for Tax Administration (TIGTA) would like to clarify the letter of December 1, 2014, which furnished a partial determination of your Freedom of Information Act (FOIA) request dated October 9, 2012.

In that letter, TIGTA advised that all of the 2,043 pages determined to be responsive to your request were exempt from disclosure under the FOIA because they were collected "by the Secretary of the Treasury" with respect to the determination of possible liability under Title 26 of the United States Code.

To clarify, all of the records referenced in the previous partial determination are TIGTA records. TIGTA exercises authorities delegated by the Secretary of the Treasury when it investigates allegations of unauthorized disclosure of return information or makes determinations regarding the release of TIGTA records under the FOIA, and any such investigations or determinations are performed solely by TIGTA.

Sincerely,

A handwritten signature in black ink that reads "Gregory M. Miller".

Gregory M. Miller  
Attorney