



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

December 19, 2016

Alfred J. Lechner, Jr.
President and Chief Executive Officer
Cause of Action Institute
1875 Eye Street, Suite 800
Washington, DC 20006

Dear Mr. Lechner:

This letter is in response to your **June 29, 2016** correspondence to the Treasury Inspector General for Tax Administration (TIGTA). In your correspondence, you state that on March 9, 2016, the Internal Revenue Service (IRS) responded to a Freedom of Information Act (FOIA) request submitted by the Cause of Action Institute on October 9, 2012, seeking records related to the potential disclosure of taxpayer records. In its response to the FOIA request, the IRS provided records indicating that more than 1.1 million pages of return information were disclosed to the Federal Bureau of Investigation (FBI) in October 2010, and the United States Department of Justice (DOJ) Public Integrity Section appears to have inspected that information.

Further, you allege that the information provided by the IRS showed that between 2009 and 2012, neither the FBI nor DOJ submitted the statutorily-required requests for the disclosure of such sensitive return information. In your correspondence, you request an investigation into the possible unauthorized disclosure of confidential tax information by the IRS.

In a letter dated July 15, 2016, we advised you that we were reviewing this matter and upon completion, to the extent allowable under the law, we would advise you of the results.

We have concluded our review. The confidentiality provisions of Internal Revenue Code (I.R.C.) § 6103, prohibit TIGTA from providing you with information regarding specific action we may have taken in response to your allegations. The allegations received from you were of a possible violation of I.R.C. § 7213. Therefore, information on action TIGTA may have taken after review of the allegations would constitute the confidential return information of any possible subject(s) of such action.

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See I.R.C. §§ 6103(a) and (b). n This information may only be disclosed pursuant to an applicable exception to the confidentiality provisions of I.R.C. § 6103. There is no exception applicable that would allow us to disclose any information on action taken by TIGTA, if any, concerning your allegations.

I would like to assure you that TIGTA conducts thorough reviews of all allegations of IRS employee misconduct that we receive. Upon completion of our review, as appropriate, we refer the results of our review to the Department of Justice for Federal criminal prosecution consideration and/or to the IRS for any action that may be deemed appropriate.

Thank you for bringing this matter to our attention. Should you have any questions, please do not hesitate to call me at (202) 622-6500, or have a member of your staff contact Mr. David Barnes, Acting Congressional Liaison, at (202) 622-3062.

Sincerely,



J. Russell George
Inspector General

cc: Hon. Jason Chaffetz, Chairman
Hon. Elijah Cummings, Ranking Member
U.S. House of Representatives Committee on Oversight
and Government Reform

Hon. Kevin Brady, Chairman
Hon. Sander Levin, Ranking Member
U.S. House of Representatives Committee on Ways and Means

Hon. Charles E. Grassley, Chairman
Hon. Patrick Leahy, Ranking Member
U.S. Senate Committee on the Judiciary

Hon. Orrin Hatch, Chairman
Hon. Roy Wyden, Ranking Member
U.S. Senate Committee on Finance

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Hon. Channing D. Phillips
U.S. Attorney for the District of Columbia