

ID: CCA-227122-09

Number: **200937031**
Release Date: 9/11/2009

Office:

UILC: 0552.00-00

From:

Sent: February 27, 2009

To:

Cc:

Subject: []

Insomuch as the exam is still ongoing, information we received in the course of the exam can be withheld under FOIA subsection (b)(7) as gathered for law enforcement purposes the disclosure of which may impair the government's law enforcement abilities. To some extent the ability to withhold information under (b)(7) is temporal and lasts only so long as the law enforcement proceeding remains open or live. As such, if the examination concludes and there is no change, or the taxpayer agrees to the change or if litigation is commenced and settled or otherwise decided, the law enforcement exception to disclosure under the FOIA may terminate requiring the IRS to disclose the information, if requested. [REDACTED]

[REDACTED]. Subsection (b)(5) allows us, generally, to withhold information that would not be available in discovery as it is privileged. Subsections (b)(4) and (b)(6) also allow for withholding based on some kind of privacy expectation. This may be personal privacy, that does not apply to information pertaining to or received from, businesses. I am not in the office today and therefore do not have access to my FOIA stuff, but will be back on Tuesday. Let me take a look at these additional FOIA provisions when I return to the office on Tuesday and get back to you.