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Description of document: Treasury Inspector General for Tax Administration (TIGTA) Statistical Summary of Investigations Closed in 2023 and 2024

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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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FOIA.gov

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INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20024

March 6, 2025

SENT VIA EMAIL

This is in response to your February 10, 2025, Freedom of Information Act (FOIA) request, submitted through the Department of Justice National FOIA Portal, Request ID 1932211, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). We received your request on February 11, 2025. Specifically, your request states:

a list of the TIGTA INVESTIGATIONS closed during calendar years 2023 and 2024. The records should include information for each investigation, specifically the case number, the subject of the investigation, the category of the investigation, the open date, and the closing date.

Per your February 11, 2025 email with Monica Frye, Government Information Specialist, of my staff, you revised your FOIA request, as seeking a statistical listing of Calendar Years (CY) 2023 and 2024 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 2023 and CY 2024 Closed Investigations by Primary Violation Code statistical list 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 Monica Frye, Government Information Specialist, at (202) 622-2738 or monica.frye@tigta.treas.gov and refer to FOIA Case #2025-FOI-00190. 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.

Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. You may contact OGIS directly by email at ogis@nara.gov, by telephone at (877) 684-6448, by fax at (202) 741-5769 or by mail at the following:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road – OGIS
College Park, MD 20740-6001

Finally, if you are not satisfied with this determination in response to your request, you may administratively appeal by writing to TIGTA's Office of Chief Counsel. To avoid delays, we encourage you to submit your appeal electronically by email to FOIA.Reading.Room@tigta.treas.gov or by fax to (202) 622-3339.

If you must submit your appeal by 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 calendar days of the date of this letter.

Sincerely,

Monica Frye

Monica Frye

(For) Amy P. Jones

Disclosure Officer and
FOIA Public Liaison

Enclosure

Primary Violation Code	CY 2023	CY 2024
101 - THREAT (NON-IRS EMPLOYEE SUBJECT)	148	197
110 - PHYSICAL ASSAULT (NON-IRS EMPLOYEE SUBJECT)	5	5
131 - CORRUPT INTERFERENCE/HARASSMENT (8300's, LIENS FILED, ETC.)	14	26
141 - BOMB THREAT	15	5
147 - SUICIDE THREAT	145	27
151 - ARMED ESCORT	17	19
(b)(3):26 U.S.C. 6103	0	
155 - 5 YEAR UPDATE	107	12
161 - WORKPLACE VIOLENCE (IRS EMPLOYEE SUBJECT)	64	132
163 - THREAT ASSESSMENT	129	154
201 - BRIBE/GRATUITY	4	3
(b)(3):26 U.S.C. 6103		1
301 - UNAUTHORIZED ACCESS TO TAX RETURN INFORMATION	65	188
302 - UNAUTHORIZED ACCESS TO NON TAX INFORMATION	3	0
305 - UNAUTHORIZED DISCLOSURE	17	41
400 - WIRE FRAUD (IRS RELATED)	10	8
(b)(3):26 U.S.C. 6103		0
402 - WIRE FRAUD	10	13
403 - CONFLICT OF INTEREST	3	8
404 - UNLAWFUL COMPENSATION OR UNJUST ENRICHMENT OF IRS EMPLOYEE	28	55
406 - MONEY LAUNDERING	3	5
407 - PREFERENTIAL TREATMENT	0	5
411 - THEFT/EMBEZZLEMENT-TRAVEL VOUCHER	0	2
415 - THEFT/EMBEZZLEMENT-ANOTHER AGENCY PROGRAM	2	40
416 - THEFT/EMBEZZLEMENT-TAX REMITTANCE	8	10
418 - THEFT/EMBEZZLEMENT-REFUND	31	98
419 - THEFT/EMBEZZLEMENT-TAX REMITTANCE (NON-LOCKBOX)	9	12
(b)(3):26 U.S.C. 6103		
421 - THEFT/EMBEZZLEMENT-TELEMARKETING SCHEME	4	1
428 - THEFT/EMBEZZLEMENT-IRS FUNDS OR PROPERTY	6	19
429 - THEFT/EMBEZZLEMENT-PERSONAL PROPERTY ON IRS PROPERTY	8	15
430 - TREASURY CHECKS	44	56
435 - IDENTITY THEFT	12	24
440 - CONTRACT FRAUD	3	1

(b)(3):26
U.S.C. 6103

444 - GRANT FRAUD	0	1
447 - CARES ACT FRAUD	90	77
448 - AMERICAN RESCUE PLAN ACT RECOVERY REBATE	23	20
449 - AMERICAN RESCUE PLAN ACT FRAUD (EXCLUDING RECOVERY REBATES)	1	0
450 - AMERICAN RESCUE PLAN ACT ADVANCED CHILD TAX CREDIT	4	0
452 - CARES ACT FRAUD (INVOLVING MISUSE OF IRS DATA PORTAL)	34	69
453 - CARES ACT FRAUD (NOT INVOLVING MISUSE OF IRS DATA PORTAL)	15	32
454 - CARES ACT FRAUD (ECONOMIC IMPACT PAYMENT)	16	13
505 - VIOLATION OF CIVIL RIGHTS (NON-1203)	0	1
506 - MISUSE OF TREASURY/IRS NAMES OR SEALS	6	11
509 - FALSE STATEMENT (EMPLOYEE SUBJECT)	20	82
510 - FALSE STATEMENT	43	51
513 - FALSE STATEMENT (IRS FORM)	6	8
529 - LOSS/THEFT IT ASSET(AIRCARD,COMPUTER,SERVER,BLACKBERRY,CELLPHONE,FLASH DRIVE,DVD/CD)	46	38
530 - DESTRUCTION OF TAX RETURNS/TAXPAYERS RECORDS (NON-1203)	0	1
532 - DESTRUCTION OF GOVERNMENT PROPERTY	6	5
533 - MISUSE OF GOVT COMPUTERS/SOFTWARE VIOLATIONS (NON-UNAX) (NOT INTERNET OR E-MAIL)	3	3
535 - ABUSE/MANIPULATION OF AN IRS CYBER DATA PORTAL	3	32
538 - DIGITAL IRS IMPERSONATION (EMAIL, WEBSITE, ETC)	1	3
539 - COMPUTER INTRUSION / SABOTAGE (CONTAINING OR RELATED TO FEDERAL TAX INFORMATION)	2	2
541 - COMPUTER INTRUSION / SABOTAGE	0	3
542 - IRS NETWORK COMPUTER INTRUSION/SABOTAGE	4	13
543 - NON-IRS NETWORK COMPUTER INTRUSION/SABOTAGE	2	0
544 - CHILD SEXUAL ABUSE MATERIAL	2	1
550 - IMPERSONATION	57	44
590 - SEXUAL HARASSMENT	5	8
601 - POSSESSION / USE / SALE / MANUFACTURING OF DRUGS	6	3
604 - POSSESSION / USE / SALE / MANUFACTURING OF DRUGS (INSIDE IRS SPACE)	0	5
(b)(3):26 U.S.C. 6103	0	
711 - 1203: UNAUTHORIZED SEIZURE OF TAXPAYER ASSETS	0	1
712 - 1203: FALSE STATEMENT UNDER OATH	0	1
713 - 1203: FALSIFY/DESTROY DOCUMENTS TO HIDE WORK ERROR	0	5
715 - 1203: VIOLATED IRC/IRM TO RETALIATE OR HARASS	2	4
718 - 1203: WILLFULLY UNDERSTATES FEDERAL TAX LIABILITY	5	6
719 - 1203: THREATENS AUDIT OF TAXPAYER FOR PERSONAL GAIN	0	4

(b)(3):26
U.S.C. 6103

742 - 3466: DIRECT CONTACT WITH TAXPAYER WITHOUT TAX REPRESENTATIVE CONSENT	1	0
744 - 3466: HARASSMENT/ABUSE BY USE OR THREAT OF USE	0	3
771 - MISUSE OF BADGE/CREDENTIALS/POSITION (NON-1203)	5	12
901 - EMPLOYEE ARRESTED BY ANOTHER AGENCY	22	32
902 - FAILURE TO PAY PROPER TAX OR OTHER FINANCIAL OBLIGATIONS (OTHER THAN FEDERAL TAXES)	0	1
903 - FAILURE TO COOPERATE WITH TIGTA	0	1
905 - LOSS OF GOVERNMENT PROPERTY	2	6
906 - LOSS OF TAX RETURNS/TAXPAYER RECORDS	0	1
908 - MISUSE OF GOV	0	3
909 - MISUSE/IMPROPER CARRYING OF WEAPON	1	5
910 - MISUSE OF GOVERNMENT EQUIPMENT/ACCESS	1	4
911 - UNAUTHORIZED OUTSIDE EMPLOYMENT	29	28
912 - ASSOCIATIONS WITH DISREPUTABLE PERSONS	1	0
913 - DAMAGE TO GOVERNMENT PROPERTY	1	0
914 - ADMIN MISUSE OF GOVT COMP-ACCESS INTERNET/E-MAIL (ADULT PORNO,GAMBLING,ETC)NON-UNAX	2	1
915 - GOVERNMENT CREDIT CARD MISUSE	2	1
947 - CARES ACT VIOLATION (EMPLOYEE NON-CRIMINAL)	0	1
949 - RUDE/UNPROFESSIONAL MISCONDUCT (WITH AGGRAVATING CIRCUMSTANCE)	2	1
950 - RUDE/UNPROFESSIONAL MISCONDUCT	8	20
951 - POOR OR IMPROPER MANAGEMENT PRACTICES	2	12
952 - EEO ISSUE	1	4
953 - PERSONNEL/LABOR RELATIONS ISSUE	8	17
954 - PERSONAL/BUSINESS TAX ISSUE	1	0
957 - LACK OF CANDOR	1	4
958 - UNEMPLOYMENT COMPENSATION	0	1
Grand Total	1411	1893