



U.S. Department of Justice

Tax Division

Washington, D.C. 20533

September 06, 2017

This responds to your Freedom of Information Act request dated December 12, 2016. The Tax Division's Freedom of Information Act (FOIA) and Privacy Act (PA) Unit received your request on December 12, 2016.

We understand from your request that you are seeking the following information:

any and all materials produced for, received by or relating to President-Elect Donald Trump's Transition Team, including any questionnaires relating to the transition, the incoming administration or produced by any the Transition Team for your agency. Please also include any presentations created for, received by or delivered to members of the Presidential Transition Team for the new Administration since November 1, 2016 through the date of the processing of this FOIA request. Please also include any emails produced or received by your agency to or from any member or part of the transition team, as well as any emails which include any or all of the following terms or phrases:

- * Trump
- * Transition
- * President-Elect
- * New administration
- * New boss

The Tax Division is still processing your request and this letter serves as a partial determination. The Division interpreted the scope of your request as:

- a) communication specifically between the Tax Division and the Transition Team (as stated in the first half of the sentence); and
- b) material received or relating to the presidential Transition Team.

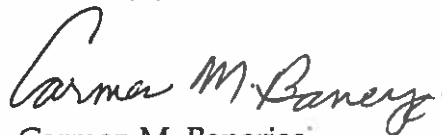
We have excluded from the scope of your request any and all incoming mass e-mail blasts sent by news organizations to general Division e-mail addresses.

The Tax Division determined that 13 pages from its records are responsive to your request. They are released in full and enclosed with this letter.

If you seek to narrow the scope of your request, or would like to otherwise inquire about your request, please refer to the tracking number located on the upper left-hand corner of this letter. Your communications should be directed to Ms. Billie Willis of the FOIA and PA Unit. She can be reached by any of the following ways:

- by telephone at 202 307-0462;
- by regular mail addressed to her at the Freedom of Information Act (FOIA) and Privacy Act (PA) Unit, Tax Division, U. S. Department of Justice, P. O. Box 227, Ben Franklin Station, Washington, D. C. 20044;
- by fax, 202 514-6866; or
- e-mail at TaxDiv.FOIAPA@usdoj.gov.

Sincerely yours,



Carmen M. Banerjee
Senior Division Counsel
for FOIA and PA Matters

Enclosures (Transition Overview)

Tax Division Transition Overview

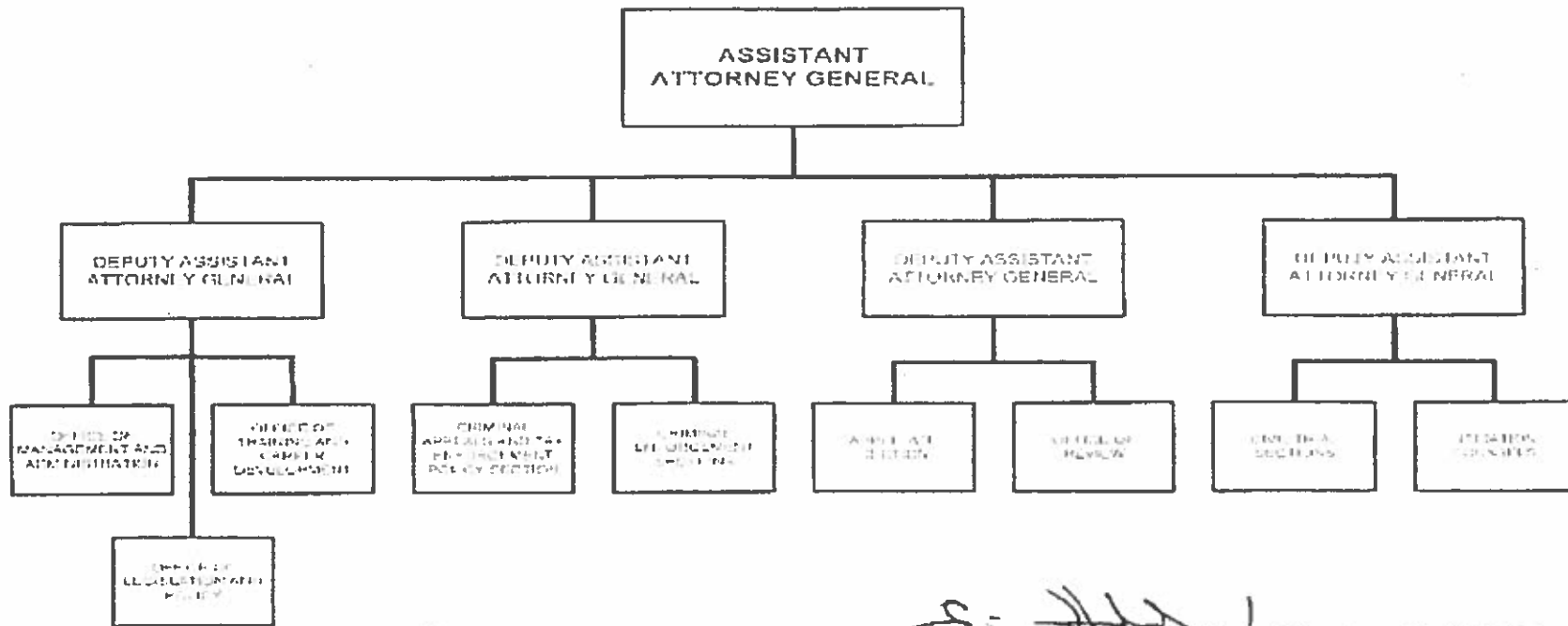


December 14, 2016

Tax Division Mission

The Tax Division's mission is to enforce the nation's tax laws fully, fairly, and consistently in federal and state courts throughout the country to promote voluntary compliance with the tax laws, maintain public confidence in the integrity of the tax system, and promote the sound development of the law.

Tax Division Organization Chart



This Principal or various Deputy to determine how an individual with responsibility for the Office may be created or other individuals will not.

APPROVED:

[Signature]
 ASSISTANT ATTORNEY GENERAL

DATE:

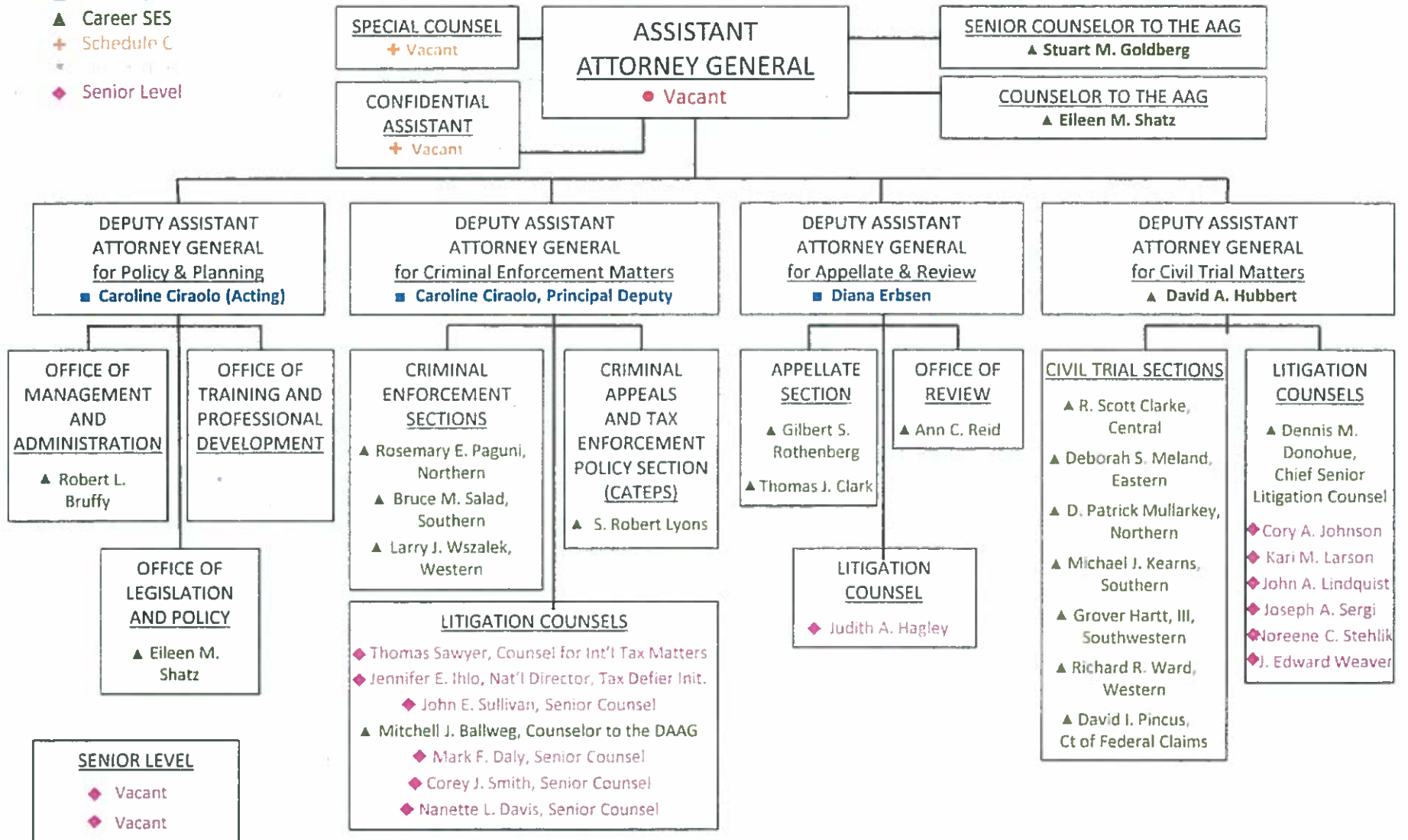
11/26/12

TAX DIVISION

KEY PERSONNEL

Key:

- Presidential Appointee
- Non-Career SES
- ▲ Career SES
- + Schedule C
- ◆ Senior Level



Tax Division Staffing and Budget

- The Tax Division has approximately 365 attorneys, including 200 civil attorneys, 100 prosecutors and 50 appellate attorneys. Most are located in Washington, D.C. We also have a Southwestern Civil Trial Section with 22 attorneys in Dallas, Texas.
- Attorneys are supported by approximately 145 administrative support employees and paralegals, and 65 on-site contractors.
- The Tax Division's FY 2017 Budget Request was \$114.1 million. Funding for FY 2017 at the current Continuing Resolution level would be \$106.4 million.

Civil Tax Litigation

- The Tax Division litigates all matters arising under the internal revenue laws in all state and federal trial courts. IRS Chief Counsel litigates matters in the United States Tax Court.
- Division attorneys also defend the interests of the United States in bankruptcy proceedings related to the internal revenue laws. Division attorneys also handle FOIA suits and *Bivens* claims involving the IRS and its employees.
- Each year the Division has approximately 6,000 civil cases in process. Tax cases filed against the United States comprise approximately 59% of the Division's pending civil cases and 63% of civil attorney time.
- As of October 1, 2016, the Division was defending suits with more than \$10 billion in claims against the Treasury directly at issue. The resolution of these cases will affect claims pending with the IRS for billions of dollars more.

Civil Tax Litigation

- The Tax Division has approximately 3,000 affirmative tax collection cases to enforce the tax laws and collect taxes.
- The IRS only refers to the Division tax debts that it has been unable to collect administratively.
- The Division consistently collects more each year than its entire budget.
- The IRS gathers information for its examinations and investigations through administrative summonses. While U.S. Attorneys enforce routine summonses, novel or complicated cases are handled by the Tax Division. These include summonses issued to corporations, taxpayers with offshore records, and “John Doe” summonses used to identify taxpayers who may not be complying with the tax laws.

Civil Tax Litigation

- The Tax Division reviews the facts and applicable law in every case to ensure uniform and fair application, and considers whether agency positions and policies serve the United States' broader interests. The Division's independent review isolates hazards that the IRS or the Department of the Treasury might not see.
- For particularly large and complicated matters, this process includes the Division's Office of Review. This independent review process often leads us to resolve cases without a court decision.
- Tax Division civil attorneys are successful in approximately 95% of civil cases that they litigate to a decision each year.

Criminal Tax

Investigation and Prosecution

- The Division's twin criminal goals are to prosecute criminal tax violations and to promote uniform nationwide criminal tax enforcement.
- IRS Criminal Investigation (CI) agents conduct administrative criminal investigations. However, to initiate a grand jury investigation or prosecution, CI must refer the matter to the Tax Division for review and approval.
- In a pending federal grand jury investigation into non-tax violations, the United States Attorney's Office and IRS may seek to expand that investigation to include tax violations by providing notice to the Tax Division, which reviews the relevant information and determines whether to require additional data or lodge an objection.

Criminal Tax

Investigation and Prosecution

- The Tax Division reviews and authorizes 1300-1500 grand jury investigations and prosecutions each year and either assigns the cases to Tax Division prosecutors or refers the matters to the appropriate United States Attorney's Office. Division prosecutors often work jointly with AUSAs on cases – and those matters frequently involve both tax and non-tax charges such as mail/wire fraud, bribery, bank fraud and drug violations.
- Typical tax cases involve charges such as evasion, failure to file returns, submission of false returns, failure to withhold employment tax and obstruction of the internal revenue laws.
- In addition to directly handling matters, experienced Tax Division prosecutors regularly provide training, guidance and consultations to agents and AUSAs regarding the intricacies of investigating, charging and trying tax cases.

Tax Appeals

- Tax Division attorneys brief and argue federal tax cases before the United States Courts of Appeal. Appellate attorneys handle approximately 650 cases a year. Traditionally we prevail in more than 95% of taxpayer appeals, and more than 60% of government appeals.
- Half of these cases involve appeals from decisions of the United States Tax Court, and the balance arise from decisions of the United States District Courts and the Court of Federal Claims.
- The Criminal Appeals and Tax Enforcement Policy Section (CATEPS) handles appeals in criminal tax cases prosecuted by Tax Division prosecutors, as well as some United States Attorneys' Offices.
- CATEPS also provides technical guidance on issues including sentencing guidelines and restitution, and serves as a resource to Division attorneys and IRS agents on international tax matters and foreign evidence gathering.

Advisory Committee on Rules of Bankruptcy Procedure

- The Deputy Attorney General has assigned the Tax Division's AAG or a political appointee from the Division acting as the AAG's delegate to serve as the Department's *ex officio* member of the United States Judicial Conference's Advisory Committee on Rules of Bankruptcy Procedure
- The Advisory Committee is next scheduled to meet on April 6th and 7th in Nashville Tennessee.

Current Tax Enforcement Priorities

- Traditional Tax Crimes
- Employment Tax Enforcement
- Offshore Tax Evasion
- Abusive Promotions