

United States Department of Justice

Tax Division

*Civil Trial Section, Eastern Region
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Washington, D.C. 20044
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TO: John A. Townsend
Townsend & Jones
5615 Kirby Drive
Suite 830
Houston, TX 77005

FAX NUMBER: 713-893-2509

SUBJECT: Response Letter

DATE SENT: June 4, 2009

PAGES: (Including this cover sheet) 3

FAX FROM: Carmen M. Banerjee
Division Counsel
for FOIA and PA Matters

Phone No.-- 202-307-6423

COMMENTS:

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**U.S. Department of Justice****Tax Division***Washington, D.C. 20535*

June 4, 2009

JAD:CMB:rrm
FOIPA/TAX # 10094

**Via Facsimile (713-893-2509) and
Certified Mail No. 7006 0810 0000 4625 9667
RETURN RECEIPT REQUESTED**

Mr. John A. Townsend
Townsend & Jones
A Registered Limited Liability Partnership
5615 Kirby Drive, Suite 830
Houston, TX 77005

Dear Mr. Townsend:

This refers to your Freedom of Information Act request, which the Tax Division's Freedom of Information Act (FOIA) and Privacy Act (PA) Unit received on March 20, 2009, and further responds to our correspondence dated May 12, 2009.

Pursuant to 28 C.F.R. § 16.1, your request was reviewed under the standards of the Freedom of Information Act, 5 U.S.C. § 552, as amended by the Freedom of Information Reform Act of 1994, as amended by the Electronic Freedom of Information Act Amendments of 1996, 5 U.S.C.A. § 552 (West Supp. 1997).

The Tax Division has determined that a one-page document is responsive to your request. Although this document is not technically an official record of the Tax Division, it is one we have previously provided to requesters in response to similar requests. The page is enclosed with this letter. We note, however, that it appears the records you seek may be found in the Internal Revenue Service Manual. Accordingly, you may wish to consult either Westlaw or www.irs.gov.

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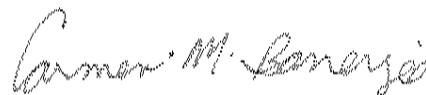
John A. Townsend
FOIPA/TAX # 10094
Certified Mail No. 7006 0810 0000 4620 9967

In the event you wish to appeal this determination, you may write to the Co-Director, Office of Information and Privacy, U.S. Department of Justice, 1425 New York Avenue, N.W., Suite 11050, Washington, D.C. 20530-0001 within sixty (60) days of the date of this letter. Both the letter and the envelope should be clearly marked "Freedom of Information Act Appeal." Thereafter, judicial review of the final determination will be available in the District Court of the United States located in the district in which you reside, where you have your principal place of business, in which the agency records are located, or in the District of Columbia.

Sincerely yours,

John A. DiCicco
Acting Assistant Attorney General

By:



Carmen M. Banerjee
Division Counsel
for FOIA and PA Matters

Enclosure (1)

Subpart N—Tax Division

§ 0.70 General functions.

The following functions are assigned to and shall be conducted, handled, or supervised by, the Assistant Attorney General, Tax Division:

(a) Prosecution and defense in all courts, other than the Tax Court, of civil suits, and the handling of other matters, arising under the internal revenue laws, and litigation resulting from the taxing provisions of other Federal statutes (except civil forfeiture and civil penalty matters arising under laws relating to liquor, narcotics, gambling, and firearms assigned to the Criminal Division by § 0.55(d)).

(b) Criminal proceedings arising under the internal revenue laws, except the following: Proceedings pertaining to misconduct of Internal Revenue Service personnel, to taxes on liquor, narcotics, firearms, coin-operated gambling and amusement machines, and to wagering, forcible rescue of seized property (26 U.S.C. 7212(b)), corrupt or forcible interference with an officer or employee acting under the Internal Revenue laws (26 U.S.C. 7212(a)), unauthorized disclosure of information (26 U.S.C. 7213), and counterfeiting, mutilation, removal, or reuse of stamps (26 U.S.C. 7208).

(c)(1) Enforcement of tax liens, and mandamus, injunctions, and other special actions or general matters arising in connection with internal revenue matters.

(2) Defense of actions arising under section 2410 of title 28 of the U.S. Code whenever the United States is named as a party to an action as the result of the existence of a Federal tax lien, including the defense of other actions arising under section 2410, if any, involving the same property whenever a tax-lien action is pending under that section.

(d) Appellate proceedings in connection with civil and criminal cases enumerated in paragraphs (a) through (c) of this section and in § 0.71, including petitions to review decisions of the Tax Court of the United States.

[Order No. 423-69, 34 FR 20388, Dec. 31, 1969, as amended by Order No. 445-70, 35 FR 19397, Dec. 23, 1970; Order No. 699-77, 42 FR 15315, Mar. 21, 1977; Order No. 960-81, 46 FR 52346, Oct. 27, 1981]