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March 16, 2009

Carmen M. Banerjee
Division Counsel for FOIA and PA Matters
Tax Division
Department of Justice
Post Office Box 227
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FREEDOM OF INFORMATION ACT REQUEST

Dear Ms. Banerjee:

Pursuant to the Freedom of Information Act, I write to request the following records from the Department of Justice ("DOJ").

1. Records that authorize the Tax Division (acting for itself or the DOJ) to authorize a criminal tax prosecution where the IRS does not recommend the prosecution.
2. Records that deny authority to the Tax Division (acting for itself or the DOJ) to authorize a criminal tax prosecution where the IRS does not recommend the prosecution.
3. Records that authorize the DOJ (including its component, the Tax Division and any United States Attorney's Office) to investigate criminal tax violations independent of its attorneys serving as attorneys for the Government in a grand jury investigation. According to the Webster Report, [IRS] CI is the only agency that can investigate potential criminal violations of the Internal Revenue Code. (See also TIGTA 2005 CI Report, p. 1 ("The CI function is the only law enforcement organization with the authority to investigate criminal tax violations.")) The grand jury which is not a Government agency can investigate criminal tax violations. These would indicate that neither the DOJ nor any component thereof can investigate criminal tax violations.

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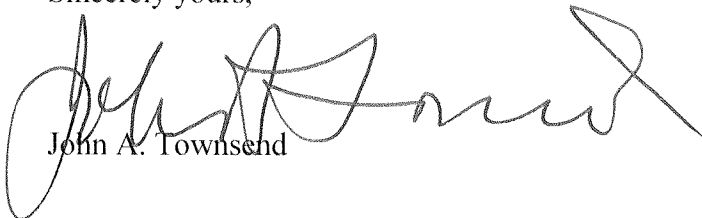
4. Records that deny authority to the DOJ (including its component, the Tax Division and any United States Attorney's Office) to investigate criminal tax violations independent of its attorneys serving as attorneys for the Government in a grand jury investigation.

5. Records that authorize the DOJ (including its component Tax Division and any United States Attorney's Office) to investigate a criminal tax violation independent of its attorneys serving as attorney for the Government for a grand jury investigation.

6. Records that deny authority to the DOJ (including its component Tax Division and any United States Attorney's Office) to investigate a criminal tax violation independent of its attorneys serving as attorney for the Government for a grand jury investigation.

Thank you.

Sincerely yours,



John A. Townsend

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