

# **ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**

## **FREEDOM OF INFORMATION ACT ANNUAL REPORT**

**Fiscal Year 2004  
(Oct. 1, 2003-Sept. 30, 2004)**

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**Note:** Bureau reporting begins at item II-B. Those sections marked "Not for bureaus" will be answered by the Departmental Disclosure Office in the combined report.  
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I. and II - A. NA

**II. B. Brief Description of TTB's response-time ranges.**

The response time for FOIA requests ranged from one day to 239 days.

**C. Brief description why some requests are not granted.**

The most common reasons why requests for records could not be granted are (1) they are statutorily exempt under 26 USC 6103(a), (2) no records found, and (3) the records no longer exist.

**III. Definition of terms and acronyms used in this report.**

**A. Agency-specific acronyms or other terms**

TTB	Alcohol and Tobacco Tax and Trade Bureau
RPD	Regulations and Procedures Division
SDA	Specially Denatured Alcohol
DSP	Distilled Spirit Plants

**B. Basic Terms - Agency-specific acronyms or other terms**

NA	Not Applicable
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**IV. Exemption 3 Statutes.**

**A. List of Exemption 3 statutes relied on by agency during fiscal year.**

Types of information withheld under Statute 26 U.S.C. § 6103 include: request for tax related information i.e. Occupational Tax Stamps, DSP

Operating Permits under 26 USC 5171, Industrial User Permits under 26 USC 5271, Offers in Compromise – Abstract and Statement (up to 1 year after the date of acceptance), Offers in Compromise – Abstract and Statement (more than 1 year after date of acceptance), Offers in Compromise – actual offer, Domestic Production Formulations, Imported Beverage Alcohol, Lab Analyses, and Pre-Import Applications, Tobacco Information, Formulas, SDA Permit listings and Proprietary Information.

2. Statement of whether a court has upheld the use of each statute. If so, then cite example.

Statute/Rule	Type of Information Withheld	Case Citation
26 U.S.C. § 6103	Tax return information	<i>Church of Scientology v. IRS</i> , 484 U.S. 9 (1987)

## V. FOIA/PA Access Requests.

### A. Number of initial requests

1. Number of requests pending as of end of preceding fiscal year (**FY03**): 52  
(Take # of requests from line V.A. #4 of previous fiscal year's report)
2. Number of requests received during current reporting period: 223
3. Number of requests processed during current reporting period: 201  
(Total # of requests in 1 and 2 above that were closed in current fiscal year)
4. Number of requests pending at the end of current reporting period: 74  
(Above items 1 + 2 - 3 = line 4) (Also enter this number in section VII. B. 1.)

### B. Disposition of initial requests.

1. Number of total grants: 43
2. Number of partial grants: 12 (the same as partial withheld)
3. Number of denials: 12
  - a. Number of times each FOIA exemption used (counting each exemption once per request):

(b)(1) 0

(b)(6) 9

(b)(7)(E) 0

(b)(2) 4

(b)(7)(A) 1

(b)(7)(F) 0

(b)(3) 14      (b)(7)(B) 0      (b)(8) 0  
 (b)(4) 8      (b)(7)(C) 0      (b)(9) 0  
 (b)(5) 4      (b)(7)(D) 0

4. Other reasons for nondisclosure (total): 134

- a. no records 65 (no records found that were responsive to the request)
- b. referrals 16 (a request forwarded, in total, to another Treasury bureau or another agency for response)
- c. withdrawn 10 (requester withdrew the request)
- d. fee-related 0 (nonpayment of estimated fees, or previously owed fees)
- e. records not reasonably described 0 (requests which do not adequately describe the records sought)
- f. not a proper FOIA request for some other reason 26 (for example, requester sought answers to questions)
- g. not an agency record 12 (not the type of record maintained by Treasury)
- h. duplicate request 1 (more than one request from the same requester which was received by the agency or forwarded from other sources)
- i. other (specify) 4 (requests that were not processed for other reasons)

**VI. Appeals of initial denials of FOIA/PA requests**

**A. Number of appeals.**

1. Number of appeals received during the current reporting period: 1
2. Number of appeals processed (closed) during the current reporting period: 0

**B. Disposition of appeals.**

1. Number completely upheld: 0 (requester's appeal denied)
2. Number partially reversed: 0 (requester's appeal partially granted and partially denied)
3. Number completely reversed: 0 (requester's appeal granted)

- a. number of times each FOIA exemption used (counting each exemption once per appeal):

(b)(1) 0      (b)(6) 0      (b)(7)(E) 0  
 (b)(2) 0      (b)(7)(A) 0      (b)(7)(F) 0  
 (b)(3) 0      (b)(7)(B) 0      (b)(8) 0  
 (b)(4) 0      (b)(7)(C) 0      (b)(9) 0  
 (b)(5) 0      (b)(7)(D) 0

4. Other reasons for non-disclosure (total): 0
  - a. no records 0 (no records found that were responsive to the request)
  - b. referrals 0 (a request forwarded in total, to another Treasury bureau or another agency for response)
  - c. withdrawn 0 (requester withdrew the request)
  - d. fee-related 0 (nonpayment of estimated fees, or previously owed fees)
  - e. records not reasonably described 0 (requests which do not adequately describe the records sought)
  - f. not a proper request/appeal for some other reason 0 (for example, requester sought answers to questions)
  - g. not an agency record 0 (not the type of record maintained by Treasury)
  - h. duplicate request 0 (more than one request from the same requester, which was received by the agency or forwarded from other sources)
  - i. other (specify) 0 (requests that were not processed for other reasons)

## VII. Compliance with Time Limits/Status of Pending Requests.

### A. Median time for processing requests.

1. Simple
  - a. Number of "simple requests" processed (closed): 0
  - b. Median number of days to process "simple requests": 0
2. Complex Requests
  - a. Number of "complex requests" processed (closed): 201
  - b. Median number of days to process "complex requests": 78
3. Requests for expedited processing.
  - a. number of expedited requests received: 0
  - b. number of expedited requests processed (closed): 0
  - c. median number of days to process expedited requests: 0

### B. Status of pending requests

1. Number of requests pending at end of current reporting period: 74
2. Median number of days that such requests were pending as of that date: 115

## VIII. Comparisons with Previous Years. N/A

## IX. Costs/FOIA Staffing.

### A. Staffing levels.

1. Number of full-time FOIA personnel: 1
2. Number of personnel with part-time or occasional FOIA duties: .55
3. Total number of personnel (in work-years): 1.55

### B. Total Costs - (Staff and resources combined).

1. FOIA processing (including appeals): \$ 60,613.90
2. Litigation-related activities (estimated): \$ 0
3. Total Costs: \$ 60,613.90
4. Comparison with previous years. (Not required).

### C. Statement of additional resources needed for FOIA compliance (Optional).

Additional resources needed for FOIA compliance would include:

- We are making improvements in educating FOIA users. We believe that our web site needs improvements. We are planning upgrades and enhancements in FY 2005. We are evaluating FOIA web sites of other agencies with a view to emulating best practices.
- We are improving our regulatory guidelines and establishing FOIA regulations for TTB. We now use regulations and guidance of the Treasury Department. We need regulations more specific to our requirements. We have initiated rulemaking to correct this deficiency.
- We are dedicating more staffing to the program. In FY 2005 we will add another full time employee as well as seasonal and part time employees as needed for research and review.
- We are improving and streamlining our procedures and templates for use in responding to inquiries.

## X. Fees.

- A. Total fees collected FY 2004: \$ 896.93
- B. Percentage of total costs: 1.48%

## XI. FOIA Regulations.

TTB and the Regulations and Procedures Division (RPD) process its FOIA requirements through the Department of Treasury's FOIA Regulations. The

Department's FOIA regulation is 31 CFR Part 1, Subpart A. A copy of the final rule is attached. The Web Site is: [www.treas.gov/foia/foiaregs.pdf](http://www.treas.gov/foia/foiaregs.pdf).