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From:

Sent: Wednesday, April 15, 2009 7:22:03 AM

To:

Cc:

Subject: RE: question on providing draft of closing agreement to taxpayer

Sorry I did not get back to you until now. I was out of the office last week.

Your second intuition is spot on. If the taxpayer were to make a FOIA request for the information, we would withhold the draft as deliberative. The draft shows nothing other than what the IRS was thinking about and considering, not its final decision, and may serve only to confuse the recipient if different from any final determination the IRS made on the matter. It is the very definition of predecisional and deliberative. [REDACTED]

Let me know if you have any more questions.