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From: [REDACTED]
Sent: Friday, February 22, 2019 12:16:50 PM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: Additional Discovery Question

Hi, [REDACTED]

The IRS does not need to assert any common law privileges to withhold information protected by a federal statute. FRE 501. The flush language of section 6103(b)(2)(A) reads, “Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of *standards used or to be used for the selection of returns for examination...*” A DIF score fits this category. We would withhold a DIF score under section 6103(b)(2)(A).

Let me know if you have any other questions—happy to help.

[REDACTED]