July 1, 2024 District of Columbia's Amended Vaughn Index			
Document Name	**Information Redacted**	**Statutory Basis**	**Reasons Withheld**
1-28-2016 Private Letter Ruling on Sales and Use Tax	There are a total of six pages and page four was released in full. Pages 1–3 and 5–6 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, telephone number, and business name. The Conclusion and Facts were redacted in its entirety because the sections included factual descriptions of the taxpayer's business, the purpose of the taxpayer's business, and the taxpayer's service that is subject to the sales and use tax. All this information was received from the taxpayer or prepared by the Office of Tax Revenue (OTR), to determine the existence of potential tax liability and includes OTR's discussion of the tax treatment of the taxpayer's specific facts. The name of the taxpayer was redacted in the Issue Section and the Analysis section was redacted in part because it included a discussion of the application of the law to the specific taxpayer business facts for the purpose of determining the existence or potential existence of the taxpayer's tax liability. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of the redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

2-3-2016 Private Letter Ruling on Sales and Use Tax	There are a total of three pages, which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, and product name. The Issue, Conclusion, Facts, and Summary sections were redacted in their entirety because it included the taxpayer name, the taxpayer's business product, a description of how the product functions, and OTR's discussion of the tax treatment of the taxpayer's specific facts. The Analysis section was redacted in part because it includes factual descriptions of the taxpayer business product that was supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and include OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

2-11-2016 Private Letter Ruling on QHTC Tax	There are a total of four pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Facts section was redacted in its entirety because it describes the taxpayer's business, how the taxpayer generated income, and the services the taxpayer provided. The Issue section was redacted in part because it contained factual scenarios regarding the taxpayer's specific business and services rendered. The Law & Analysis sections were redacted in part because they include factual descriptions of the taxpayer business and its services that were supplied to OTR by the taxpayer or prepared by OTR to determine the existence of potential tax liability and OTR's discussion of the tax treatment of the taxpayer's specific facts The portion redacted was OTR's discussion of the tax treatment of the taxpayer's business and service. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

2-19-2016 Private Letter Ruling on Franchise Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts was redacted in its entirety because it describes the taxpayer, and its services, and it contains a table that summarizes the specific tax treatment it received, and benefits claimed by the taxpayer. The Issue section specifically was redacted because it references specific facts about the taxpayer, and once the taxpayer specific information was removed, no meaningful information remained. The Law & Analysis sections were redacted partly because they include factual descriptions of the taxpayer's business and its services and OTR's discussion of the tax treatment of the taxpayer's specific facts and business. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

2-25-2016 Private Letter Ruling on Sales and Use Tax	There are a total of five pages which were redacted in part.	D.C. Code §§ 2-534(a)(1), (2), (6). D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains tax-payer-specific information such as the taxpayer's name and address. The Facts and Ruling Requested sections were redacted in its entirety because it described the taxpayer's business, the locations of the taxpayer's business, and the taxpayer's business operations. The Law & Analysis, and Conclusion sections were redacted in part because it included the factual descriptions of the taxpayer's business and services, a request for taxpayer specific documents to assist OTR in its analysis of the tax treatment of the taxpayer's activities, and OTR's discussion of the tax treatment of the taxpayer's specific facts. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

11-3-2016 Private Letter Ruling on Franchise Tax	There are a total of six pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts section was redacted in its entirety because it includes factual descriptions of the taxpayer's business and services that were supplied to OTR, or data prepared by OTR to determine the existence of potential tax liability. The Conclusion and Analysis section was partly redacted to remove materials that were specific to the taxpayer's business and services and OTR's discussion of the tax treatment of the taxpayer's specific facts. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
1-26-2017 Private Letter Ruling on Sales Tax	There are a total of five pages. Page three was released in full. Pages 1–2 and 4–5 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issues and Taxpayer Business Activities were redacted in its entirety because it included the factual descriptions of the taxpayer's business and services that were supplied to OTR, Issue 3 of the Legal Analysis section was redacted to protect OTR's discussion of the tax treatment of the taxpayer's specific facts. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of

			personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
2-23-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages, and page two was released in full. Pages one and three were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Facts section is redacted in its entirety because it describes the taxpayer's business. The Issue, Law & Analysis, and Conclusion sections were redacted partly because it contained facts and OTR's discussion of the tax treatment of the products and services the taxpayer provides. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portion of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

5-9-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer-specific information such as the taxpayer's name and address. The Facts was redacted because the section discussed the taxpayer's products and a chart of the taxpayer's products. Other redacted portions of the ruling contain discussion of the tax treatment of the taxpayer's specific facts **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
7-5-2017 Private Letter Ruling on QHTC Tax	There are a total of seven pages and page four was released in full. Page two was redacted fully. Pages 1, 3 and 5–7 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer-specific information such as the taxpayer's name and address. The Facts section was redacted in its entirety because it described the taxpayer's business, the taxpayer's revenue structure, the taxpayer's technology, and patent information. The Issue, Law, Analysis, and Conclusion sections were redacted in part because they included OTR's discussion of the tax treatment of the taxpayer's specific facts, including the taxpayer's business and its eligibility to claim benefits as a QHTC. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted

			portions is not reasonably segregable or disclosure would not yield meaningful information.
7-7-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts section was redacted in its entirety because it included the taxpayer's name, specific taxpayer facts, and described the taxpayer's business activities The Law & Analysis sections were redacted in part because they included a discussion of the taxpayer's business services and prepared by OTR to determine the existence of potential tax liability. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

9-1-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts sections were redacted in its entirety because it describes the taxpayer's business, taxpayer's address, taxpayer's agreement with other entities, and the taxpayer's employees. The Law & Argument, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and services that were supplied to OTR to determine the existence of potential tax liability and OTR's discussion of the tax treatment of the taxpayer's specific facts. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
3-20-2018 Private Letter Ruling on Sales and Use Tax	There are a total of four pages which are redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's personally identifiable information. The Issue and Facts sections were redacted in their entirety because they explained taxpayer's services, the taxpayer's products and the name of the taxpayer. The Law & Analysis sections were redacted in part because they included factual descriptions of the taxpayer services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's discussion of the tax treatment of the taxpayer's specific facts.

			Reason for Withholding: Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
5-10-2018 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which are redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's personally identifiable information. The Issue and Facts were redacted in its entirety because it included facts about the taxpayer's business service, its revenue structure, and business model. The Conclusion section was redacted in part because included OTR's taxpayer-specific discussion of the tax treatment of the taxpayer's services described in the prior sections. The portion was redacted because it included OTR's discussion of the tax treatment of the taxpayer's specific facts and analysis of any potential tax liability. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

6-28-2018 Private Letter Ruling on QHTC Tax	There are a total of six pages, and page three was released in full. Pages 1–2 and 4–6 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Facts were redacted in its entirety because it described the taxpayer's business structure, the location of the taxpayer's officer, the type of services the taxpayer offers, how the taxpayer's business provides its service to its clients, and the taxpayer's revenue structure at the relevant time. The Issue, Law, Analysis, and Conclusion sections were redacted in part it includes the name of the taxpayer, OTR's discussion of the tax treatment of the taxpayer's specific facts and the taxpayer's specific business structure, and OTR's determination and justification as to whether the taxpayer meets the QHTC qualifications. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

8-2-2018 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Facts section was redacted in its entirety because it contains a factual description of the taxpayer's business and the services it renders to customers. The Issue, Law & Argument, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and services that were supplied to OTR and OTR's discussion of the tax treatment of the taxpayer's specific facts and determination of whether taxpayer's specific service is excluded from the sales and use tax. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
10-12-2018 Private Letter Ruling on Individual Income Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, and personally identifiable information. The Facts was redacted in its entirety because it included facts about personally identifiable information about the taxpayer. The Law & Analysis and Conclusion sections were redacted in part because they included OTR's discussion of the tax treatment of the taxpayer's specific facts and determination of whether the injured spouse protection applied specifically to the taxpayer.

			Reason for Withholding: Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
12-7-2018 Private Letter Ruling on Estate Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Facts was redacted in its entirety because it included facts about the decedent's estate. The Law & Analysis and Conclusion sections were redacted in part because they included OTR's discussion of the tax treatment of the taxpayer's specific facts and determination whether the decedent's estate is subject to taxation. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

2-14-2019 Private Letter Ruling on QHTC Tax	There are a total of three pages which are redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts were redacted in its entirety because it included the taxpayer's name, and a factual description of the taxpayer's business services and products. The Law & Analysis and Conclusion sections were redacted in part because they included OTR's discussion of the tax treatment of the taxpayer's specific facts and business and whether the QHTC tax exemption applied. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
2-21-2019 Private Letter Ruling on Sales and Use Tax	There are a total of seven pages. Pages 2–4 were redacted in whole. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts and Conclusion sections were redacted in their entirety because they include factual descriptions of the taxpayer's membership structure, taxpayer's revenue structure, and the taxpayer's business services. The Facts section also included a summary of the taxpayer's previous private letter ruling. The Law & Analysis section was redacted in part to exclude OTR's discussion of the tax treatment of the taxpayer's specific facts and its conclusions as to the taxpayer's potential

			tax liability. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
2-28-2019 Private Letter Ruling on Franchise Tax	There are a total of two pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts were redacted in its entirety because it includes a factual description of the taxpayer's business and transactions, and services and the taxpayer's specific legal issue. The Law & Argument section was redacted in part because they included OTR's discussion of the tax treatment of the taxpayer's specific facts and activities for purposes of determining potential tax liability. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.

4-12-2019 Private Letter Ruling on Sales and Use Tax	There are a total of 12 pages and pages ten and 11 were redacted entirely. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, and Conclusion sections were redacted in its entirety because it included factual descriptions of the taxpayer's business and services, the specific issues concerning the taxpayer, and the legal conclusion OTR determined based on the taxpayer specific information. The Analysis was redacted in part because it includes information about the taxpayer and OTR's discussion of the tax treatment of the taxpayer's specific facts. . **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
7-11-2019 Private Letter Ruling on Sales Tax	There are a total of four pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue and Facts sections were redacted in its entirety because it included factual descriptions of the taxpayer's business and services. Although the section uses generic language, the Issues section contains information about the taxpayer's business activities which should be protected. Information about contract terms and taxpayer activities should be redacted, which doesn't allow reasonable segregation or yield meaningful information. The Application and Conclusions sections were redacted in

			part because of OTR's discussion of the tax treatment of the taxpayer's specific facts and its business and services. The sections included information about the taxpayer's business activities and even though the activities may be generic in nature the information is still specific to the taxpayer. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not yield meaningful information.
7-15-2019 Private Letter Ruling on Sales Tax	There were a total of five pages and page two was redacted in its entirety. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2), (6); 47-4406; 47-2018;47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, and Conclusion sections were redacted in their entirety because they include a factual description of the taxpayer's business and services provided. The Application section was redacted in part because it included OTR's discussion of the tax treatment of the taxpayer's specific facts and determination of whether the taxpayer's services were subject to sales tax. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of redacted portions of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information. Any nonexempt material in the redacted portions is not reasonably segregable or disclosure would not

			yield meaningful information.