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Internal Revenue Manual

Part 11. Communications and Liaison

Chapter 3. Disclosure of Official Information

Section 13. Freedom of Information Act (Cont. 1)

11.3.13 Freedom of Information Act (Cont. 1)

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11.3.13.8 Response and Closing

11.3.13.8.2 (12-01-2003) File Documentation

1. History sheets should document and explain any actions taken or considered which cannot be inferred from other records in the file.
2. Notice 393 should be enclosed and referenced in the response letter for no record, denial, or partial denial closures. The letter should contain a simple statement that Notice 393 is enclosed. The current Notice 393 has a revision date of 08/2002.

Example:

A requester asks for three items: two are provided in full and one has a no record determination. This is considered a response where Notice 393 should be provided. This gives the taxpayer the right to appeal the adequacy of the search. The closure should be a full grant, not a partial denial.

3. Any necessary entries on the E-DIMS should be made to reflect:

- A. Total time spent by Disclosure personnel on the request.
- B. Total time, if any, spent by Functional Coordinators or other functions reflected in search memoranda.
- C. Number of pages reviewed, responsive, and released.
- D. Type of closure (full grant, denial, partial denial, imperfect, or transfer)
- E. Exemption(s) applied; and
- F. If (b)(3) exemption applied, the supporting statute.

11.3.13.8.3 (12-01-2003) **Voluntary Extension Letters**

1. Every effort should be made to meet the statutory 20 business day time limit for response. Early identification and closure of imperfect requests is recommended.
2. The Treasury regulations at 26 CFR 601.702(c)(11) provide for an automatic 10 additional business days to respond if the requester is notified that Disclosure personnel need more time to:
 - A. search for and collect the requested records from other locations (e.g. Federal Records Center) separate from the responding office;
 - B. search for, collect and review a large volume of records which are responsive to the request;
 - C. consult with another agency or Treasury bureau which has a substantial interest in one or more of the responsive records; or
 - D. consult with business submitters to determine the extent of proprietary information.
3. If it is otherwise impossible to locate and review the records within 20 business days and, to the extent available, the additional 10 business days, Letter 1522 should be mailed to the requester as close to, but no later than, the expiration of the 20 day period and the additional 10 day period, if applicable.
4. There is no right to an administrative appeal for failure to meet the statutory 20 business day time limit for response. See 26 CFR 601.702(c)(12), and IRM 11.3.13.8.5(4).
5. Letter 1522 can also be used if a response due date may be greater than 30 calendar days, but should not exceed 90 calendar days. See Exhibit 11.3.13-4 for a sample of extension Letter 1522.
6. Letter 1522-A can be used if additional time is needed beyond the due date of the first extension letter. See Exhibit 11.3.13-5 for a sample of extension Letter 1522-A.
7. In the request for voluntary extension of time to respond, the requester should be provided an opportunity to:
 - A. limit the scope of the request; or
 - B. arrange an alternative time frame for processing the request.
8. Use of an extension letter requesting a voluntary extension of time is required even if

there has been personal or telephone contact in which the requester has agreed to the additional time to respond. It is important to notify the requester in writing that he/she has a right to file for judicial review to obtain a response. Additionally, the requester should be notified that the court may find (if there is a refusal to either limit the scope or to accept a reasonable alternate timetable for response) that the agency's failure to comply with the statutory time frame for response is justified.

9. Where exceptional circumstances require more than 30 calendar days to respond, Disclosure personnel should review open cases at least once every 30 days and take any action deemed appropriate to bring the case to a closure. These reviews and any follow-up activity, such as contact with the function regarding the status, should be recorded in the case history notes.

11.3.13.8.4 (04-05-2002)

Expedited Response

1. The Electronic Freedom of Information Act amendments provide for expedited processing if the requester asks for such processing in writing and demonstrates a compelling need for the information.
2. A compelling need may be applicable when:
 - A. failure to obtain the records on an expedited basis could reasonably be expected to pose an imminent threat to the life or physical safety of an individual; or
 - B. the information is urgently needed by an individual primarily engaged in disseminating information in order to inform the public concerning actual or alleged Federal Government activity.

Note:

The requester should fully explain the circumstances so that Disclosure personnel may make a reasonable determination if there is a compelling need. The requester's statement should be certified by such person to be true and correct to the best of such person's knowledge and belief.

3. Notice of the determination made whether to grant expedited processing in response to a requester's compelling need must be provided within 10 calendar days after receipt of the request.

11.3.13.8.5 (12-01-2003)

Appeals

1. Requesters may appeal initial determinations made under the FOIA. Generally, the appeal must be postmarked within 35 days after the date of the initial FOIA determination letter.
2. Processing appeals under the FOIA is the responsibility of Appeals.
3. Upon receipt of an appeal, FOIA Appeals processing personnel will notify Disclosure personnel. Disclosure will enter the appeal date on E-DIMS using the postmark date of the letter as the date of the appeal.
4. FOIA appeals from constructive denials of records (i.e., lack of timely response) will no longer be processed or monitored by Appeals personnel. When any such appeal is received by Appeals, they will respond to the requester advising him/her that there are no administrative appeal rights and if the requester is not willing to wait for an initial determination then the only recourse is to seek judicial review in court.

Note:

When notified by Appeals, Disclosure personnel should acknowledge receipt of the request for information by providing the Appeals Officer with either a written or verbal anticipated response date.

5. Treasury regulation 26 CFR 601.702(c)(10)(i) provides for administrative appeal of the adequacy of the FOIA search. Requesters who believe that there may be more responsive records than those addressed in the FOIA response they receive may communicate their concern regarding the search to the FOIA caseworker. If the concern is not immediately resolved by the caseworker and local Disclosure Officer, then the requester may exercise administrative appeal rights.
6. When an administrative appeal is being processed, Disclosure personnel must promptly make requested records, history sheets, and other processing documentation available to Appeals in order to permit the timely processing of appeals.
7. If informal or partial indexes are part of the file, amplified indexes may be required by Appeals processing personnel in order to facilitate resolution of an appeal.

11.3.13.8.6 (12-01-2003)

Declarations

1. If litigation pursuant to the FOIA occurs, declarations will generally be used to establish the processing of the request and the scope of the search. Declarations will generally be prepared for the signature of Disclosure personnel and/or Functional Coordinators.
2. A declaration to establish the factual basis for any law enforcement claims will generally be prepared for the signature of the revenue agent, revenue officer, or special agent who is most familiar with the underlying investigation, or his/her supervisor.

Note:

Where FOIA subsection (b)(3) in conjunction with IRC 6103(e)(7) is also claimed, a second declaration will generally be prepared for the signature of the appropriate official, per Delegation Order 11-2.

3. Declarations should be based upon the specific facts and circumstances of the particular case and should logically lead to the conclusion that based upon those facts, the release of the record could reasonably be expected to interfere with enforcement proceedings.
4. Indexes may be required by attorneys in the Office of the Assistant Chief Counsel (Disclosure & Privacy Law) in order to facilitate resolution of the case.
5. Attorneys in the Office of the Assistant Chief Counsel (Disclosure & Privacy Law), who are responsible for the agency's defense in FOIA lawsuits, will prepare the declarations of agency personnel. Disclosure personnel should be available to assist the attorneys in:
 - A. gathering necessary facts for the declarations;
 - B. providing documentation as exhibits to the declarations, as appropriate; and
 - C. coordinating the execution of the declarations by agency personnel.

11.3.13.9 (04-05-2002)

Special Issues

1. This section of the IRM provides guidance related to some of the more complex or

unusual issues encountered when processing FOIA requests.

11.3.13.9.1 (12-01-2003)

Written Determinations (Including Private Letter Rulings, Technical Advice & Chief Counsel Advice)

1. The public may access "written determinations" and "background file documents" pursuant to IRC 6110. These documents are not subject to FOIA. These terms are defined in IRC 6110(b)(1) and (b)(2) respectively. The underlying file may also contain records which are not available under IRC 6110 (e.g., internal memoranda, inter-agency memoranda, routing slips, e-mails, case control sheets) but are subject to request under the FOIA. See IRM 11.3. 8 regarding processing requests pursuant to IRC 6110. This section of the IRM provides guidance related to the processing of FOIA requests for records in the underlying file which are not covered by IRC 6110.
2. Written determinations mean:
 - A. Private Letter Rulings (PLR)
 - B. Technical Advice Memoranda (TAM)
 - C. Determination Letters
 - D. Chief Counsel advice (CCA)
3. Chief Counsel advice (CCA) is written advice or instruction by the National Office of the Office of Chief Counsel to field offices relating to interpretations of revenue provisions whether taxpayer specific or generic. Examples are:
 - A. Litigation Guideline Memoranda (LGM)
 - B. Bulletins
 - C. Legal Advice
4. The Service has placed the above referenced material issued on or after October 20, 1998, in paper format in the Freedom of Information Reading Room, and on the IRS Web site.
5. In addition, CCA issued between January 1, 1986, and October 20, 1998, are being released for public inspection in the Freedom of Information Reading Room on a staggered time schedule that started July 1999 and will end July 2004.
6. Requests which seek 1/1/86-10/20/98 CCA should be answered by informing requesters that they are available for inspection pursuant to section 3509(d)(2) of the IRS Restructuring and Reform Act and can only be accessed under the timetable set forth in the statute. Moreover, background file documents to these CCA may only be accessed subject to written request after the CCA to which they relate is publicly available.
7. Written determination files are generally stored in the Headquarters Office, and FOIA requests for underlying files generally should be transferred to the Headquarters FOIA Office for processing.

Note:

If the requester is seeking a copy of a written determination and he/she can provide the identification number, field Disclosure personnel may advise the requester how to access the record on the website and/or download it themselves and provide it. For further discussion of the determinations involved in data electronically available to the requester, see *IRM 11.3.13.6.2(3)*. If, however, the request seeks an

underlying file, that portion of the request should be transferred to Headquarters.

8. When a taxpayer makes a request for an investigative file pursuant to FOIA, and a third party written determination (example: CCA, PLR or TAM) is located within the file, field Disclosure personnel will coordinate the release of the written determination with the Headquarters FOIA office. The objective is to ensure that the written determination in question has been released for public inspection. If the written determination in the administrative file matches the version that was made available to the public, the record may be released in full. If the record does not match, the IRC 6110 version of the record should replace the file copy as the record released. The requester should be notified of the substitution and the reason for it by using language similar to: "This record is the version, available to the public under IRC 6110, of the actual record contained in the file responsive to your request. The copy being provided meets the disclosure requirements of IRC 6110." If IRS uses a substituted copy in this way, to the extent the copy contains any information subject to copyright (e.g., headnotes or other proprietary additions), all such copyrighted material must be deleted (by white out) from what is released. No exemptions need be claimed for these deletions.
9. If the written determination located within a responsive file is the requester's own written determination, Disclosure personnel must still coordinate the provision of that record with the Headquarters FOIA Office. Information subject to certain FOIA exemptions contained in Chief Counsel Advice must be coordinated with appropriate IRS and Counsel personnel.
10. If a FOIA requester asks for a ruling or determination letter to be made (as an adjunct to the FOIA request itself), the following response should be used:

The FOIA does not require Federal agencies to create new records such as new rulings or determination letters. Additional information is available in 26 CFR 601.201. You may, though, request a ruling or determination letter by following the instructions in Revenue Procedure 2003-1 (a new Revenue Procedure is issued at the beginning of each year and is updated to reflect the respective calendar year). The Revenue Procedure also explains the required user fees for letter rulings and determination letters. Contact [the persons named in the procedure] if you have any questions.

11.3.13.9.2 (12-01-2003) Contracts/Commercial Information

1. Requesters sometimes seek access to information which may physically be in the IRS possession, but:
 - A. do not constitute an agency record subject to the FOIA; or
 - B. may be exempt from access pursuant to 5 USC 552(b)(4) as trade secrets and commercial or financial information obtained from a person and privileged or confidential.

Caution:

Special care must be taken that information is not released without considering the commercial or proprietary interests of the originator.

2. Examples of information which may involve commercial or proprietary considerations include:
 - A. Studies provided by non-governmental sources.

- B. Training materials prepared under contract.
- C. Operating manuals for purchased or leased equipment.
- D. Transcripts prepared by court stenographers.
- E. Contracts and related records concerning the purchase of goods or services.
- F. Computer software (off the shelf or not governmentally produced)

Note:

The IRS Restructuring and Reform Act of 1998 provides very specific circumstances under which a summons may be issued for the production and/or analysis of tax-related computer source code and related materials. Once in possession of the IRS, the material becomes IRC 6103 information. As such, it warrants the protections afforded by IRC 6103 plus any additional safeguards as found in the new IRC 7612. Willful unauthorized disclosures of this information subject the IRS and the employee to penalties under IRC 7213, IRC 7213A, and/or civil damages under IRC 7431.

- 3. Studies, operating manuals and computer software (when prepared by non-governmental sources) may not be agency records subject to the FOIA and may be the property of the originator.
- 4. Determinations should be based upon the provisions of the agreement whereby the IRS obtained the materials, the presence or absence of copyright or other restrictive markings, and whether the IRS obtained exclusive use of the materials.
 - A. If the IRS has exclusive and unlimited use of the materials, they would be agency records.
 - B. If the IRS has only temporary or limited use of the materials or if the originator exercises continuing control over the materials, they would generally not be considered agency records.
- 5. A single record may contain both materials which the IRS prepared and which were obtained elsewhere. The segregability of such materials will depend upon practical consideration and physical constraints.
- 6. Materials may have been prepared for IRS use by employees acting on their own initiative and on their own time. Such materials may remain the property of the employees and would not be agency records. This determination should be made based upon the terms of the use permitted by the employee. (See subsection (4) above.)
- 7. The status of transcripts prepared by court stenographers will depend upon applicable law and the agreement under which the stenographer serves the court. Generally, court transcripts would be agency records in those situations in which the stenographer's rights to exclusive distribution have terminated.
- 8. Contracts and related records, including evaluative records, concerning the purchase of goods and services are agency records, but they may contain trade secrets and commercial or financial information which is privileged or confidential. Vendors frequently provide the government with more information concerning their products or services than they would make available in ordinary trade.
- 9. Business information provided to the IRS by a business submitter shall not be disclosed pursuant to a FOIA request except in accordance with 26 CFR 601.702 (g).
 - A. The provisions of 26 CFR 601.702(g) should be carefully followed.

- B. Generally, they require that the submitter of the business information be promptly notified in writing of the FOIA request and the information requested, and afforded the opportunity within 10 business days to provide a detailed statement of any objection to disclosure. If no response is received within the time designated, an attempt should be made to contact the submitter to ensure their receipt of the inquiry.

Note:

On September 30, 1997, Part 15 of the Federal Acquisition Regulation (FAR) was revised to make it clear that unit prices of each award are to be disclosed to unsuccessful bidders during the post award notice and debriefing process. Most significantly, unit prices are to be made publicly available upon request under FOIA. Furthermore, the FAR specifically provides the items, quantity, and any stated unit prices of each award shall be made publicly available. These FAR provisions became mandatory for contracts solicited after January 1, 1998.

10. Certain business information provided to the IRS by a business submitter is subject to statutory prohibition against disclosure, and must be withheld under FOIA exemption (b)(3) citing 41 USC 253b(m) as the supporting statute. See also 26 CFR 601.702(g)(9).
 - A. This statute applies only to contractor proposals (technical, business, management and cost proposals) submitted in response to a solicitation for competitive bid (Request for Proposal or RFP)
 - B. The statute also provides protection for a proposal submitted by the successful bidder, provided the language in the proposal is not actually incorporated in, nor referred to, in the contract. The determination to assert the (b)(3) exemption is whether the language in the proposal is actually set forth or incorporated into the contract.
11. A business submitter's objections to disclosure should be given considerable weight in making the decision, unless they are clearly in conflict with legal precedent or obviously lacking merit.
12. If the determination is made to release some or all of the business information over the objections of a business submitter, the business submitter will be notified, in writing, of the:
 - A. Reasons why the objections to disclosure were not sustained;
 - B. Description of the business information to be disclosed; and
 - C. Specified disclosure date (not less than 10 business days after the notice of the final decision to release the information has been mailed to the submitter). A copy of the disclosure notice will be provided to the requester at the same time, unless prohibited by law.

Note:

Information which the business submitter is contesting be made public should not be included in the document mailed to the requester.

13. Whenever a requester brings suit seeking to compel disclosure of business information covered by 26 CFR 601.702(g)(4), the business submitter will be promptly notified thereof.

**11.3.13.9.3 (12-01-2003)
Electronic Filing Program Request**

1. When requests for nationwide information related to e-file are received in

Headquarters, the Headquarters office will respond to the requester.

2. The processing of Headquarters requests will be coordinated with the Office of Director, Electronic Tax Administration.
3. When requests for local information related to e-file are received in the campus, the campus office will respond to the requester. The processing of campus requests will be coordinated (through the appropriate Functional Coordinator) with the campus Electronic Filing Office for extraction of data. Campus offices which process e-file records are as follows:
 - A. Ogden and Covington Campuses process BMF records for tax years 2002 and subsequent and IMF records for tax years 2001 and prior;
 - B. Memphis, Andover, and Austin Campuses process IMF records for all tax years.
4. When requests for local information related to e-file are received in the field office, the local office will respond to the requester. The processing of field office requests will be coordinated (through the appropriate Functional Coordinator) with the campus Electronic Filing Office for extraction of data.

11.3.13.9.4 (12-01-2003)

Requests for 23C Assessment Records

1. To ascertain assessment information, requests may be made for the records used in campus processing of the taxpayer's accounts. These requests may contain language with one or more of the following phrases:
 - A. all my information in system of records 24.030
 - B. my 23C document
 - C. my summary record of assessment
 - D. copies of the Form 4340 prepared on me
 - E. my section 6203 information
 - F. the Summary Record of Assessment and all supporting documentation
 - G. my summary of account
2. Occasionally, requesters submit FOIA requests for such material to be used in the context of IRS enforcement activities. Therefore, responses that merely advise the requester that " there is no Form 23C with your name on it" open the door for the requesters to make a claim that the IRS has not made a valid assessment when challenging a statutory notice of deficiency.
3. To ensure consistency of treatment, and to avoid misinterpretation of the FOIA response, Disclosure personnel should strictly follow this IRM subsection.
4. Requests of the type listed above that are received in the field offices should be reviewed and compared to the E-DIMS database. If this is the first such request, the field should respond by providing a transcript of the account and written explanation of the information (Document 11734), where applicable. The response should clearly explain that the information contained in the transcript meets the legal requirement of IRC 6203 and is the equivalent of what was requested.
5. The requester should also be informed, either by telephone contact or in the response letter, that if he/she insists on a Form 23C (or other information from the

list in (1) above), that the request should be resubmitted to the appropriate campus. The address where the requester should submit the request must be provided.

6. Disclosure personnel can use the Document Locator Number (DLN) for the assessment transaction code to provide information regarding the campus that would have the responsive records.
7. Field offices that receive subsequent requests for the same type of information (see subsection (1) above) from the same requester, will transfer the request to the appropriate campus as such requests are considered misdirected. Receipt of the subsequent request will be construed to indicate that the requester is now aware of the nature of the information available and still wants the specific product originally requested (Form 23C, Summary Record of Assessment, RACS -006). Since the requester was originally directed to the campus for such products, the current request would be misdirected. Since there may be more than one assessment involved, or more than one tax year involved, it is possible that more than one campus will have to be contacted. Only the appropriate portion of the request should be sent to the appropriate campus.

Note:

Beginning December 8, 2003, the Cincinnati Accounting function will house all historical files related to 23C records assessed by Brookhaven campus functions. The Brookhaven Disclosure office will still process requests for these historical records, so all requests for 23C records related to a Brookhaven campus assessment should still be transferred to the Brookhaven office for a response.

8. The transfer procedures should be followed, and the contacted campus must accept the transfer. See *IRM 11.3.13.5.9*.
9. When FOIA requests of the above type are received in the campuses, either by transfer or by direct submission from the requester, the Disclosure Officer will work the case and provide responsive records in accordance with the procedures listed in Exhibit 11.3.13-6.
10. If in all contacts with the requester it appears that the requester does not understand the IRS procedures on assessments, Disclosure personnel will provide additional information as suggested in the sample paragraphs in Exhibit 11.3.13-7.
11. In all instances, careful wording of the responses (either on the telephone or in writing) to the requester must be used. Even though the Form 23C is rarely used, and there is generally no identifying information on either the signed RACS Automated Summary or the paper Form 23C, Disclosure personnel should avoid making statements like "there are no records responsive to your request."

11.3.13.9.5 (12-01-2003) Requests for Transcripts

1. The use of IDRS transcripts in responding to requests from taxpayers has become more and more frequent. Issues arise in determining what sections, if any, in transcripts responsive to requests should be redacted or released.

Note:

A requester does not need to file a Privacy Act or FOIA request to obtain most IDRS prints.

2. This section will provide information related to where protected data appears on certain transcripts, the actions necessary to release the data, the appropriate citations to use to support not releasing certain information and any additional remarks explaining the logic of the instructions. Instructions are being provided for:

- A. Criminal Investigation Indicators (See IRM 11.3.13.9.5.1 below).
 - B. Discriminant Function (DIF) Score, Selection of Exempt Organization Returns for Examination (SERFE) Indicator, and the Underreported Income DIF Score (UIDIF). See IRM 11.3.13.9.5.2 below.
 - C. Resource Workload and Management System (RWMS).
 - D. Date of birth.
3. Potentially Dangerous Taxpayer (PDT) indicators are no longer required to be redacted from IDRS transcripts. Determinations to redact the PDT indicator should be made on a case by case basis.
 4. In cases involving a taxpayer's designee and business transcripts where business relationships such as partnership participants are involved, the type(s) of tax and tax periods specified on the POA or other authorization, should be reviewed carefully to ensure that the information being released is fully covered by the authorization.
 5. In cases involving married taxpayers, be alert to changes in marital status and to different spousal combinations for a taxpayer having recently married, divorced, or separated. Taxpayer entity information on the primary SSN is automatically updated for subsequently filed years. This information can include filing status, filing history, SSNs of previous and/or subsequent spouses, etc. Information requested by a separated or divorced spouse on a previously filed joint return must be carefully reviewed to protect the confidentiality of the primary taxpayer's current information.

11.3.13.9.5.1 (12-01-2003) **CID Indicators**

1. The "Z" or "-T" freeze and transaction codes in the 900 series may (see (2) below) be required to be redacted, if present. These indicators and codes are found in the body of TXMODA, MFTRA, ACTRA, ENMOD, IMFOLT and BMFOL prints.
2. If the taxpayer is aware of the investigation, there is no need to redact the transcript. For situations in which the codes are present, Disclosure personnel should obtain clearance from Criminal Investigation or contact the Special Agent assigned to determine if the taxpayer has been notified he or she is under investigation. This will apply even if the case is closed. The Criminal Investigation function may be able to articulate a harm related to the timing of another case related to the transcript in some fashion.

Example:

In the course of investigating a refund scheme, some taxpayers who may have been considered as a target may cease to be considered a part of the scheme. When their particular case is closed, the related cases may still be in process. If there is concern that the disclosure of any refund investigation of any of a particular group of taxpayers would possibly alert others of the group of the investigation prematurely, then withholding the CI indicators on that closed case would be appropriate.

3. If the Special Agent recommends redaction, Disclosure personnel should cite exemptions (b)(2) and (b)(7)(E).

11.3.13.9.5.2 (12-01-2003) **DIF and UIDIF Score, SERFE Indicator**

1. Discriminant Function (DIF) and Underreported Income DIF (UIDIF) scores found in IDRS prints, for example, AMDIS and AMDISA, cannot be disclosed. Also, information containing return selection guidelines cannot be disclosed. IRC 6103(b)(2) contains the authority for protecting the numerical score. However, because a score of "000" reveals nothing, this should not be redacted. Disclosure

personnel should cite exemptions (b)(3) in conjunction with 6103(b)(2) and (b)(7)(E) as authority to protect the DIF and UIDIF scores.

Note:

Pursuant to the IRS Restructuring and Reform Act of 1998, the IRS must provide to taxpayers a notice explaining generally how taxpayers are selected for examination. The notice may not contain any information the disclosure of which would be detrimental to law enforcement. DIF formulas do not have to be disclosed. Disclosure personnel should encourage employees who receive the question "why was I selected for audit" to provide a copy of Publication 1 (which explains a general list of reasons) without giving any indication of which one caused their particular examination.

2. The Selection of Exempt Returns for Examination (SERFE) indicator found in TEGE transcripts, cannot be disclosed. Disclosure personnel should cite exemptions (b)(3) in conjunction with 6103(b)(2) and (b)(7)(E) as authority to protect the SERFE score.

11.3.13.9.5.3 (04-05-2002)

RWMS Score

1. The Resource Workload and Management System or RWMS score found in IDRS prints, (e.g., TDINQ) is the scoring system used by the Collection function in the assignment of cases. Several factors, including the grade level of difficulty for Revenue Officer assignment affect the score. Since the numerical score assigned is not a dollar amount tolerance nor is it governed by national criteria, there is no harm in its disclosure and it should be released.

11.3.13.9.5.4 (12-01-2003)

RTVUE and BRTVU Prints

1. RTVUE and BRTVU prints can be released even when the per computer column contains a different amount as that reported by the taxpayer or is all zeros.
2. The RTFTP print provides essentially the same information as RTVUE and is to be released to the taxpayer.

11.3.13.9.6 (12-01-2003)

SS-8 Requests

1. FOIA requests may be received from unrelated third parties for Form SS-8, or for written determinations concerning Form SS-8. Such requesters should be advised that Form SS-8 does not come within the auspices of the FOIA, but rather IRC 6110, and to the extent they wish to pursue their request for Form SS-8, they should make an IRC 6110 request. See IRM 11.3.8 for additional information.

11.3.13.9.7 (04-05-2002)

Petroleum Industry Records

1. The nationwide authority to determine intercompany and intracompany transfer prices of foreign-produced crude oil and by-products, and the acceptance of the average freight rate assessment as an intercompany charge for shipping of foreign-produced crude oil and by-products were delegated to the LMSB Director, Natural Resources by Delegation Order 153 effective October 2, 2000.
2. FOIA requests for records pertaining to the methodology, formula, or general data used in the determination of pricing information relating to the Petroleum Industry Program (PIP) should be promptly referred to the Dallas Disclosure office for necessary consideration and coordination with the Pre-Filing and Technical Guidance group (LMSB).

11.3.13.9.8 (12-01-2003)

Risk Analysis Reports

1. Risk analysis reports and related records and background papers are assessments of the security afforded information and assets in the custody of the IRS, and recommendations for maintaining appropriate levels of protection. Unauthorized disclosure of the content of such records could itself contribute to the threat of loss or destruction being guarded against.
2. The sensitive nature of risk analysis reports and related records require that any FOIA request and the records to which it pertains be referred to the Deputy Director, Governmental Liaison and Disclosure in the Headquarters Office prior to the release of any portion. The Deputy Director, Governmental Liaison and Disclosure will either advise on the proper disposition of the request or will make a direct response to the requester.
3. Requests need not be referred in accordance with (2) above when a determination is otherwise made to deny the requested records in their entirety on the basis of applicable exemptions.

11.3.13.9.9 (12-01-2003)

Executive Performance Agreement

1. Executive Performance Agreement, Forms 2450, are available to the public when edited pursuant to exemption (b)(6) to preclude any unwarranted invasion of personal privacy.

Note:

The procedure for disclosing these records is being rewritten. Any requests for such records must be coordinated with the Headquarters FOIA Office.

11.3.13.9.10 (12-01-2003)

Employee Privacy Matters

1. The names, signatures, initials or other identifying details (but not name of office) of lower level IRS employees may be deleted from records released when considered necessary in order to avoid any unwarranted invasion of personal privacy including threat of harassment or abuse of employees and their families. For example, this protection would apply to campus employees and to clerical employees in the field who are chiefly performing ministerial acts and whose identities would not normally be made known to the public as a contact point or caseworker.
 - A. The identities of lower level employees may be deleted from law enforcement records, even where their identities are known to the particular requester.
 - B. These deletions should be supported by citing exemption (b)(6) and, when applicable, exemptions (b)(7)(C) and/or (b)(7)(F).
2. Generally, the identities of senior level officials (i.e., those management officials who are heads of office) may not be withheld pursuant to these privacy-based exemptions. However, these employees who are the subject of alleged wrongdoing may have privacy interests that must be balanced against the public's interest. See *IRM 11.3.13.7.2.6* for guidance pertaining to balancing private and public interests. The result of that balancing will depend on the facts and circumstances of a particular employee case. Any questions that may arise with regard to who is a senior level official should be directed to the Deputy Director, Governmental Liaison and Disclosure in the Headquarters Office.
3. The typed identities and signatures of IRS employees and witnesses shown on Form 61, Appointment Affidavits, may not be withheld pursuant to the privacy-based

exemptions.

- A. Any privacy interest with respect to these typed identities and signatures is outweighed by the public interest in ensuring that agency actions were taken by duly sworn employees, as evidenced by the appointment affidavits. Disclosure personnel should release these records in full.
- B. In those cases where the requester seeks the appointment affidavit of an employee who utilizes a registered pseudonym, the appointment affidavit should be furnished, with the real identity (typed identity and signature) of the employee redacted on the basis of exemption (b)(6).
- C. Where an employee has changed his/her name, subsequent to signing the appointment affidavit, the public interest in the release of the employee's former name may be less than the employee's privacy interest. If there is an indication that release of the former name could cause an unwarranted invasion of personal privacy or threat of harassment to the employee's family members, the last name only may be withheld pursuant to the (b)(6) exemption.
- D. In the case of a requester that asks for the appointment affidavit of an employee in the GS-1811 series (Criminal Investigator), the employee's identity should be redacted under exemptions (b)(6).

11.3.13.9.11 (12-01-2003) Requests for Audit Trails

1. FOIA requests for "who has accessed my account" or the "Audit Trail for my SSN" should be processed by the Disclosure office serving the requester's address.
2. Upon receipt of a perfected FOIA request, Disclosure personnel will prepare Form 9936, Request for Audit Trail Extract. This form will be forwarded to the IS Security Officer of the campus servicing the field office. The IS Security Officer will send the audit trail request to the two computing centers (Martinsburg and Tennessee) to ensure that all campus IDRS databases are searched. The computing center security officer will send the completed audit trail extracts back to the requesting IS Security Officer, who will send the extracts to the requesting Disclosure office.
3. If requests for audit trails are received for tax years prior to 1996, the requester should be advised of the following: "IRS computer systems are not structured to allow for a reasonable search to be conducted without significantly interfering with the operation of the agency's automated information system, therefore, your request for audit trail information for tax years prior to 1996 cannot be accommodated. We ask that you consider revising your request to include only those years where this information can be readily retrieved or that you withdraw your request."
4. The audit trail extract includes the inputting employee's IDRS employee number, command code used, the command code definer, whether the record was viewed by the employee (i.e., Hit/No Hit Indicator with Y for yes and N for no), date and time of the transaction, terminal identifier, and the SSN of the inputting employee.
5. Upon receipt of the extract, Disclosure personnel must analyze it as follows:
 - A. Locate the SSN of the employee accessing the account and redact it citing FOIA exemption (b)(6).
 - B. Pull any open IDRS or CFOL print to determine if there are any open investigations requiring coordination with the function performing the investigation. Use the additional information on IDRS to apply appropriately the normal considerations for deletion or release of the Org. Code or Command Codes contained on the extract. Do not consider IDRS as a responsive document unless it is otherwise requested in the letter.

- C. If there is any indication of TIGTA activity (i.e., Office Identifier 96), coordinate with the Disclosure Officer for TIGTA. There is no need to transfer the request - just obtain input regarding release of the information on the extract.
 - D. Apply the (b)(3)/6103 and (b)(7) exemptions as the situation dictates. When necessary, involve Headquarters FOIA in these determinations.
6. The response letter must be clear in advising the taxpayer that this trail of accesses covers only electronic IDRS accesses. Accesses to other computer systems and to paper records may not have a trailing system in place.

Reminder:

If the FOIA request letter also contains allegations regarding a possible unauthorized access to account information, follow the normal UNAX referral procedures in addition to addressing the FOIA issues. The response letter to the requester should reflect the referral of the UNAX issue and address the FOIA.

11.3.13.9.12 (12-01-2003) Personnel Records

1. The Office of Personnel Management (OPM), as the custodian of the Official Personnel Folder (OPF) and Employee Performance Folder (EPF) and the authority through which other Federal agencies may appoint employees, has issued rules and regulations governing the disclosure of OPF and EPF records. These rules and regulations are found in Part 294 of the Federal Personnel Manual (FPM).
2. The OPM also has FOIA responsibilities for personnel records that are maintained by agencies. These responsibilities are detailed in each of the sections describing the various records. Processing FOIA requests will be consistent with OPM regulations at 5 CFR 293 and 297.
3. Disclosure personnel should follow the Agency-Wide Shared Services (AWSS) standard operating procedures found at:
<http://awss.web.irs.gov/personnelservices/SOPs/StandardOperatingPolicy.htm> and review Procedure Number 293-1 that covers guidance for requesting the OPF.
4. OPFs for current employees, (other than executives, Chief Counsel employees located in Headquarters (except support staff) and Chief Counsel attorneys), have been centralized in one location under the jurisdiction of the Kansas City TPC. Requests may be made by phone at (816) 823-1371 or via fax at (816) 823-1301.
 - A. As above, the request should include the same of the employee whose information is being requested, the Social Security Number and should specify what is needed. A complete mailing street address along with a contact phone number should be provided.
 - B. Requests being sent via mail should be addressed to:
IRS TPC
440 Space Center Drive
Lee's Summit, MO 64064
5. OPFs for executives are maintained at the Philadelphia Transaction Processing Center (TPC). Requests can be made via the telephone by calling at (215) 516-2934 or via fax at (215) 516-1177, attention OPF requests.
 - A. Requests should include the name of the employee whose information is being requested, the Social Security Number, and should specify exactly what is being requested. If you are in need of the entire OPF, you must provide your complete name and street mailing address (OPFs cannot be sent to a Post Office Box), along with a phone number to contact.

- B. Requests being sent via mail should be addressed to:
IRS TPC
P.O. Box 245
Drop Point B5721
Bensalem, PA 19020
6. All requests for OPF information pertaining to Chief Counsel employees located in Headquarters (except support staff, which are located in Kansas City) and Chief Counsel attorneys are maintained in Washington, DC.
- A. Requests should be directed to Director, Labor and Employee Relations Division. Contact phone number (202) 874-1977 and fax number (202) 874-1764.
 - B. Requests can be mailed to the following street address:
Director, Labor and Employee Relations Division
CC:FM:LER
Room 4022
1111 Constitution Avenue NW
Washington, DC 20024
7. Requests for information on all former employees should be directed to the following address:
National Personnel Records Center
Civilian Personnel Records
111 Winnebago Street
St. Louis, MO 63118
Phone number: (314) 801-9250
Fax number: (314) 801-9269
- A. OPFs of recently retired employees are retained by the Benefits Specialist that handled the employee paperwork for possibly twelve to fourteen months, or until it is determined that the retirement process has been completed. Requests for OPFs in this situation should be coordinated with the Benefits Specialist.
 - B. If the request involves a former IRS employee who is now working for another Federal agency, the requester should be referred to the other agency and not OPM.
8. Requests for information on time and attendance should be referred to the attention of:
Personnel Management Specialist
Philadelphia TPC
Phone: 215-516-4795
Fax: 215-516-1062
9. If a request is received for a deceased employee's records, a surviving heir cannot invoke common law privacy rights. Decedent's records are generally available under the FOIA, unless it can be shown that release could cause harm to a survivor's privacy by causing " a disruption of his/her piece of mind."

Example:

Particularly sensitive, often graphic, personal details about the circumstances surrounding an individual's death may be withheld when necessary to protect the privacy interests of the surviving family members.

**11.3.13.9.12.1 (12-01-2003)
Public Information Listing**

- 1. There are six items of information which have been designated by the OPM as

public or official information which is generally available from both the OPF, EPF, their automated equivalent records, and from other personnel records that constitute an agency record within the meaning of the FOIA.

2. The Public Information Listing (PIL) will contain the following information:
 - A. Name
 - B. Present and past position titles and occupational series
 - C. Present and past grades
 - D. Present and past annual salary rates (including performance awards or bonuses, incentive awards, merit pay amount, Meritorious or Distinguished Executive Ranks, and allowances and differentials). These may be separately segregated if so requested.
 - E. Present and past duty stations (the official duty station does not include any flexiplace address or even the existence of a flexiplace work option); and
 - F. Position descriptions, identification of job elements, and those performance standards (but not actual performance appraisals) the release of which would not interfere with law enforcement programs or severely inhibit agency effectiveness.
3. The specific amounts of performance awards may not be disclosed if by so doing it is possible to determine the employee's specific or critical job element average or rating of record. However, the fact of an award may not be withheld even though it usually implies an above fully successful performance rating.
4. The IRS has received permission from OPM to delete the public information items of employees in the position of Criminal Investigator, GS-1811, from the list of employees. In order to be consistent with this exemption, care should be taken that other records such as office telephone directories do not include information on employees in these positions when released to the public.
5. For the purpose of providing the six items of public information (considered as routinely available to the public) specified in 5 CFR 293.311, the requests for the PIL, whether or not they cite to the FOIA, must be coordinated with the Disclosure Officer. Disclosure Officers may access the PIL via the IRS intranet. Instructions for accessing the Intranet can be found at Exhibit 11.3.13-8.
6. Access to the PIL web site is limited to Disclosure personnel because additional steps must be taken to protect real names of IRS employees who have been issued a valid pseudonym. Disclosure personnel will:
 - A. Coordinate with pseudonym coordinators to identify any employee(s) using a pseudonym.
 - B. Redact all information pertaining to the employee(s).
 - C. Apply exemption (b)(6) for all information redacted.
7. When a specific employee is named in a FOIA request that covers that employee's information, it is IRS policy to notify the employee that his/her PIL items of information have been requested and how the request will be processed, and if requested, the name of the FOIA requester. The employee will be allowed to provide any information regarding any privacy interest for consideration in the application of any exemption, but Disclosure will make the final determination. Requests for the entire PIL do not require contact with employees.

11.3.13.9.12.2 (04-05-2002)

Commercial Solicitation

1. The OPM regulations at 5 CFR 294.103 provide guidance on how commercial solicitation firms can obtain access to public information items on employees.
2. When a commercial solicitation firm requests information on employees, the public information items, to the extent requested, are to be provided.

11.3.13.9.13 (12-01-2003) Requests for E-mail Records

1. 44 USC 3301 defines records as " all books, papers, maps, photographs, machine readable materials, or other documentary materials, regardless of physical form or characteristics, made or received by an agency of the U.S. Government under Federal law or in connection with the transaction of public business and preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the Government or because of the information value of data in them."
2. Electronic records include records maintained on floppy disks, hard drives, compact disks, tape reels, or other magnetic medium, including electronic mail (e-mail) and are governed by the same guidelines as paper records
3. Guidelines for managing electronic records are contained in IRM 1.15.6, Managing Electronic Records, including the basic requirements for creation, maintenance, and disposition of electronic records.
4. The FOIA requires the agency to respond to requests for records maintained by the agency. E-mail messages may be saved by employees on their own workstations or by IRS on backup tapes. To the extent that e-mail messages have been saved on backup tapes and/or archived by IRS employees electronically or on paper, then Disclosure personnel should retrieve the responsive records and make determinations as to whether the records can be released or apply applicable FOIA exemptions.

11.3.13.9.14 (12-01-2003) Trust Fund Recovery Penalties

1. At any point in the Trust Fund Recovery Penalty process, employees may receive a FOIA request for access to the files. Each request must be considered based on the current status of the case.
2. If a FOIA requester mentions other persons liable for the penalty or IRC 6103 in the request, Disclosure personnel should consider both FOIA and IRC 6103(e)(9) provisions to determine releasability of information regarding other responsible parties. Prior to the enactment of IRC 6103(e)(9), the IRS did not disclose any one responsible officer's specific information to other responsible parties. Currently, IRC 6103(e)(9) permits, upon written request, disclosure of the names of other responsible persons, whether the IRS has attempted to collect from these other persons, the nature of the collection activities, and the amount collected.

Note:

IRC 6103(e)(9) is not applicable until the point that actual assessment has taken place. Disclosure personnel should not make premature disclosure of the information based on IRC 6103(e)(9) because a proposed assessment has not been finalized for a variety of compliance reasons. A FOIA request which does not include a statement requesting information regarding other responsible parties should be handled under the rules governing protection of each officer's privacy as outlined in IRM 11.3.40.8.2.

3. When both FOIA and IRC 6103(e)(9) are applicable to the request, the FOIA request

letter meets the written requirement to request information under IRC 6103(e)(9). The case file will be redacted and provided under the appropriate FOIA considerations, and the data available under (e)(9) will be provided at the same time but in a separate portion of the request. The FOIA response letter may provide the additional information available under IRC 6103(e)(9), but it is important that the language in the letter explain that the additional items of information contained in the letter are being provided pursuant to IRC 6103(e)(9) and not the FOIA. The following example provides suggested language for the response letter:

Example:

This is in response to your FOIA request.....Trust Fund Recovery Penalty File (TFRP) for "Name of Business" for "(enter tax year(s))." Enclosed are seven pages of the administrative file, one page has been sanitized per FOIA exemption (b)(3) as it contains other taxpayer information.

Pursuant to IRC 6103(e)(9) you are entitled to receive certain information on other officers assessed in this matter. They are:

1. Taxpayer X:

Amount Assessed
Status of Collection
Amount Collected

2. Taxpayer Y:

Amount Assessed
Status of Collection
Amount Collected

11.3.13.9.15 (12-01-2003)

Credit Bureaus

1. Copies of credit bureau reports obtained in the course of compliance activities may be provided to the taxpayer to whom it pertains unless there is a harm to tax administration. The Fair Credit Reporting Act (FCRA), 15 USC 1681, places no restrictions on government release of credit reports. There is nothing in the FCRA that prohibits the disclosure to the taxpayer. Consumer reporting agencies are required to provide the consumer with data. The only statutory prohibition against disclosure appears in section 1681(r). That section prohibits an officer or employee of a consumer reporting agency from revealing information to a person who is not authorized to receive it.

11.3.13.9.16 (12-01-2003)

Non-specific Requests Citing "A Citizen's Guide to FOIA"

1. A FOIA request may be received that does not describe specific records or is too broad or nebulous and relies on "A Citizen's Guide on Using FOIA and the Privacy Act of 1974 to Request Government Records."
2. Normally, this would be considered as an imperfect request. However, if such nonspecificity is predicated on the quote.... "no individual is required to name a system of records..." from the Citizen's Guide to FOIA, the following language should be incorporated in the response.

Your reliance on "A Citizen's Guide on Using FOIA and the Privacy Act of 1974 to Request Government Records" is misplaced. Its authors intended that Guide to serve only as a general introduction, to familiarize members of the public with the two Acts. The authors acknowledged that there is a considerable body of case law under both Acts that contribute to a complete understanding of the principles underlying the FOIA and the Privacy Act. In that regard, courts have upheld strict compliance with agency regulations. Therefore, since the Department of Treasury Regulations on the Privacy Act explicitly provide that a request must "give the name of the system or subsystem or categories of records to which access is

sought... " (31 CFR 1.26(d)(iii)), and the IRS's Statement of Procedural Rules for FOIA (26 CFR 601.702(c)(1)) requires that a FOIA request be for **reasonably described** records, your request cannot be processed.

11.3.13.9.17 (12-01-2003)

Requests for Third Party Information From ChoicePoint

1. ChoicePoint is an information service used primarily by revenue officers and revenue agents that includes information about a taxpayer's neighbors, including their addresses and social security numbers.
2. When a taxpayer requests a copy of his or her records (such as in Examination or Collection files) and ChoicePoint reports or data is found within those records, Disclosure personnel should apply the following guidelines in processing the request:
 - A. Any third party information should be redacted and the record provided in sanitized form if the request is specifically requesting "everything in my file" or is seeking specific files such as examination or collection files where ChoicePoint data exists. Exemption (b)(7)(C) should be used in this situation. Because the third party information is not "return information" of the third party, exemption (b)(3) in conjunction with IRC 6103(a) would not apply.
 - B. If the request is seeking all information "about me," then the third party information should be considered as "not responsive" and withheld on that basis. Exemptions should not be cited.

11.3.13.9.18 (12-01-2003)

Automated Lien System

1. If a request is received for information contained in the Automated Lien System (ALS) database for liens in any given county or state, the requester should be contacted and informed that only BMF liens are subject to disclosure from the ALS and information pertaining to individuals is not available. If BMF data is not being sought, the requester should be advised to withdraw the request.
2. A formal request for an estimate of the cost for the ALS extract for the particular state(s) or other geographical area and any other parameters of the search, should be sent to the attention of Program Analyst for ALS, at S:C:CP:FP:TI. This request can be sent via fax number (202) 622-4919.
3. If the FOIA request contains a commitment to pay, regardless of the cost involved, the extract and the costs involved are provided by the ALS Program Analyst within 1-2 weeks after receipt of the formal written request.
4. If the FOIA request does not contain a commitment to pay, the cost estimate only, and not the extract itself, is provided within 1-2 weeks after receipt of the formal written request. Upon receipt of a formal commitment to pay the estimated cost, the extract is then created and provided within an additional 1-2 weeks.

Note:

Disclosure personnel should follow guidance in IRM 11.3.5 to determine if fees should be prepaid or the requester notified of the cost estimate if it exceeds the agreed to amount, prior to release of the extract data.

11.3.13.9.19 (12-01-2003)

Requests for Pocket Commissions

1. When receiving requests for a copy of the memorandum submitted by managers for

issuance of pocket commissions for specific employees, the following guidelines should be followed:

- A. Requests for a copy of the memorandum submitted by managers for issuance of a pocket commission or other records containing similar information may be provided to the requester except for records pertaining to series 1811 Special Agents and instances where the employee is requesting a commission using a pseudonym and the real name is identifiable.

Note:

In some instances there will be no records responsive to the request, since security offices may not maintain the pocket commission request memorandums submitted by managers.

- B. Requests for copies of the actual pocket commission should be denied citing (b)(3) in conjunction with 18 USC 701.
 - C. Requests for the serial number shown on the pocket commissions should be withheld citing (b)(2) and (b)(7)(E), since there is a potential to compromise the numbering system.
 - D. Requests for the photo that would have accompanied the memorandum and the employee's real name, if using a pseudonym, should be redacted under (b)(6).
 - E. Requests for information pertaining to the pocket commissions of series 1811, special agents, should be withheld under (b)(6).
2. For requests submitted in the form of a series of questions pertaining to the pocket commissions for specific employees, Disclosure personnel should advise the requester that the response will deal with only those portions of the request that conform to the FOIA. They should also advise that the FOIA does not require agencies to respond to questions; however, information relevant to the pocket commission is available in IRM 1.16.6, Identification Media Handbook, Chapter 3, Pocket Commissions.
 3. Information pertaining to specific employees should be limited to the type of information available in the Public Information Listing; therefore, the name and title of the employee should be provided.

**11.3.13.9.20 (12-01-2003)
Undelivered Refund Lists**

1. Undeliverable refund lists are available to the public under FOIA after being released by the IRS to the media under IRC 6103(m)(1). The list does not have to have been published by the media to otherwise be available.
2. Requests for Undeliverable Refund lists for the entire country should be directed to the Headquarters Disclosure office for a response.
3. Headquarters Disclosure will coordinate the release of the Undelivered Refund List with Media Relations, which maintains the information on CD-ROM.
4. Requests directed to local Disclosure Offices for information pertaining to a specific geographical area, such as for a particular state, will be responded to by that Disclosure Officer.

**11.3.13.9.21 (12-01-2003)
Electronic Return Originator Lists (EROs)**

1. All requests for the Electronic Originator Lists (EROs) should be transferred to the Headquarters Disclosure office for a response.
2. Headquarters Disclosure has determined that no applicable FOIA exemption can be applied to a request for a list of EROs who have been suspended within the past five years. The public's right to know outweighs any privacy interests of the ERO.

11.3.13.9.22 (12-01-2003) **Possible Refund Scheme Requests**

1. In situations when taxpayers file FOIA/Privacy Act requests for transcript information and Social Security Statement of Lifetime Earnings and then use it to file false claims, the CI function needs to be provided a list of FOIA requesters who make the following or a closely similar request:
"a statement of all taxes paid, all penalties, all fines, all interest and all credits for any seizures and all deposits that have been credited in the files of your system of records for (name) SSN (x12-01-2003) since the first date of filing with the IRS on or about the year 1953 to the present date of this Privacy Act Request."
2. When processing these types of requests, they should be faxed to the attention of:
Investigative Analyst
Ogden Fraud Detention Center
Fax: 801-620-6806

Note:

The referral to the Ogden Fraud Detention Center for possible refund scheme scrutiny should not affect the normal processing of the FOIA request. The requester's tax information will be made available to him/her regardless of the possible purpose.

11.3.13.9.23 (12-01-2003) **IRC 6001 Requests**

1. Requests may be received that ask for a copy of the " notice from the District Director that I was required to keep books, records, and file return as required by 26 USC sections 6001 and 26 CFR sections 1.6001-1(d) and 31.6001-6," or similar wording.
2. Technically, such notices do not exist. IRC 6001 does not require issuance of such a notice, but the Secretary may require a person by notice served to make returns and keep records. However, there are Notices of Inadequate Books and Records (L978 and L979). A revenue agent can issue these letters during a field audit where actual books and records have been reviewed and determined to be insufficient to correctly record income and expenses.
3. Notices to file returns do not, per se, exist. There are computer-generated letters sent by the campuses, which would not be retrievable in most cases. These letters, which have a notice number, request that the taxpayer file his/her return.
4. If the campus sends the case to the field (for examination or collection involvement), a copy of the notice may or may not be in the file. Field employees can also issue a letter to a non-filer, e.g. L964(DO), a copy of which would be kept in the case file.
5. Requests discussed in (1) above cannot be closed as imperfect simply because the IRS no longer has District Directors or because they do not clearly articulate the programs/procedures relating to IRC 6001.
6. Since some IRS offices kept files of Letters 978 and 979 (Inadequate Records Notice) issued, at a minimum, a search of such files and/or IDRS should be made to see if there is indication of a field examination for the years covered by the request. With no indication of a field audit, there would be no records responsive. Files of

notices issued may be found in the local Technical Support Unit (Examination and Return Selection PSP).

7. If the search results in no responsive records being located, the letter to the requester should contain the following language:
 " Section 6001 does not require issuance of a notice by the District Director. Pursuant to the IRS reorganization, we no longer have District Directors). Your request for "a copy of the notice required to be served on me" is therefore based upon a faulty premise. Section 6001 merely states that the Secretary (or his delegate) may require a person by notice served to make returns or keep records. If you received a notice that asks you to file a return or provide information about a tax year for which no return has been received, it was computer-generated. The IRS does not routinely maintain hard copies of such notices. Therefore, at this time, we are unable to identify an IRS record that meets the description in your letter. IRS employees sometimes issue letters that address issues related to IRC 6001. If you have not filed tax returns for certain years, you may have received such a letter of inquiry. Or, if returns you filed for several years were audited and actual books and records were reviewed, the examiner may have issued a letter that states that your records are inadequate. If you were issued such a letter (see enclosed copies of Letters 978 and 979), and you wish to pursue obtaining a duplicate of the file copy, please write again specifically requesting this information."

11.3.13.9.24 (12-01-2003) **Requests for the IRS EIN**

1. Governmental Liaison and Disclosure has been given authority from the Chief Financial Officer to release the IRS' Employee Identification Number upon receipt of a valid FOIA request seeking that information.
2. The EIN, used by the IRS on Forms 1099 and W-2, where IRS is the payer, may be secured from the Governmental Liaison and Disclosure Headquarters FOIA Team Leader.

11.3.13.9.25 (12-01-2003) **Federal Witness Security Program Information**

1. Title 28 of the Code of Federal Regulations, section 0.111(b) implements non-disclosure provisions of the Witness Security Program statute.
2. Although the incidence of encountering records related to this area are expected to be rare, if a request is received and specifically requests Federal Witness Security Program Information or the search for records identifies Program Information as responsive to a request, you should contact the Director, Disclosure for further information and guidance in how to respond. Coordination with appropriate Department of Justice personnel may be required.

11.3.13.9.26 (12-01-2003) **News Media Requests**

1. Disclosure offices may receive requests from individuals stating they are affiliated with news media and may file a request for information and seek a fee waiver on the basis of being a news media representative. In order to determine the level of fees to assert, if any, establishment of their standing as a member of the media is important.
2. Generally, representatives of the news media include persons on the staff of established news media outlets, such as, but not limited to, radio or television stations, wire services, or periodicals of general circulation.
3. The Courts have addressed this area and have further defined the definition of "news media" as follows:

- A. A representative of the news media is, in essence, a person or entity that

gathers information of potential interest to a segment of the public, uses its editorial skills to turn the raw materials into a distinct work, and distributes that work to an audience.

- B. Information is commonly gathered by means of FOIA requests, papers declassified by the Government, interviews with, and private records of present and former government officials, official statements, publications, and press releases, testimony before Congress, newspaper and periodical accounts of recent events, and reports by congressional committees and the General Accounting Office.
 - C. From documents gathered, the requester or entity exercises a significant degree of editorial discretion in deciding what records to use and how to organize them, creating a record, report or publication and distributes the resulting work to the public.
4. Freelance journalists may be regarded as working for the news media, even though not actually employed by the media, if they can demonstrate a solid basis for expecting publication, such as a publication contract or by demonstrating a record of past publication.
 5. Representatives of narrowly focused publications such as house journals, trade journals or organizational newsletters, which are not designed for ordinary circulation to the general public, are generally not considered news media for this purpose.
 6. Information vendors, data brokers, and other second-hand disseminators of documents, such as private libraries, private repositories or those who act as information vendors or as agents of others who want access to government documents, would not qualify as news media for fee waiver purposes.
 7. Generally, all fees may be waived or reduced when furnishing information is likely to contribute significantly to public understanding of the operations or activities of the government and when it is not primarily in the commercial interests of the requester. See IRM 11.3.5.6.2.

11.3.13.9.27 (12-01-2003) **Grand Jury Information**

1. A response to a FOIA search memorandum may include a statement from the function (usually CI) in control of the responsive records that all, or a portion, of the responsive records are grand jury information.
2. Not all records relating to a grand jury investigation are considered "grand jury information" subject to secrecy under Rule 6(e) of the Federal Rules of Criminal Procedure (FRCrP). The following is generally considered to be grand jury information:
 - A. Exhibit to the Grand Jury, which fact is apparent on the face of the record;
 - B. Transcript of Grand Jury testimony, or reveals the substance thereof;
 - C. Identifies Grand Jury witnesses;
 - D. Identifies Grand Jury jurors;
 - E. Reveals the direction, scope, or strategy of the Grand Jury investigation;
 - F. Grand Jury subpoena or search warrant, or reveals the substance thereof; or
 - G. Reveals the deliberation or questions of Grand Jury jurors.

The following is generally not considered to be grand jury information:

- A. Records obtained without use of the grand jury process and without mention of the existence of a grand jury;
 - B. Records obtained prior to the existence of the grand jury (e.g., tax returns, other return information developed by CI prior to referral for a grand jury investigation);
 - C. Records which exist independent of the grand jury and whose release would not reveal the inner workings of the grand jury.
3. Disclosure personnel will include in the FOIA case file written attestation of the categorization of the records as grand jury information. The written attestation is the response prepared by the function having control over the records (usually CI) to the FOIA search memorandum and must contain:
- A. case agent name
 - B. approximate volume of records (number of file cabinet drawers, boxes, etc.)
 - C. location of records
 - D. contact person name, title, telephone (to be used in the event of a FOIA appeal or litigation)
 - E. assurance that the FOIA search request has been noted in the investigative file
 - F. the signature of the Special Agent or Supervisory Special Agent (SSA)
 - G. the concurrence of the Special Agent in Charge (SAC)
 - H. see IRM 9.3.3 for further information.
4. The Disclosure office will respond to the requester that responsive records in an approximate volume has been determined to be grand jury information and as such are being withheld pursuant to FOIA exemption (b)(3) in conjunction with grand jury secrecy provisions of Fed. R. Crim P. 6(e). The application of exemptions such as (b)(7)(A) and/or (b)(3) in conjunction with IRC 6103(e)(7) should be made where appropriate.
5. The office making the determination that such records are grand jury information is responsible for flagging the case file appropriately so that (in the event of any subsequent litigation associated with the FOIA response), the file can be adequately analyzed by the Disclosure & Privacy Law attorneys. The office must also retain the grand jury information in a way consistent with FOIA record retention requirements.

11.3.13.9.28 (12-01-2003) **Requests for Certified Copies of Records**

- 1. Many FOIA requests include a sentence or paragraph where the requester wants Disclosure to provide certified copies of records found responsive or asking for a certification of lack of record for those items where we have a "no records" determination.
- 2. The FOIA contains no provision requiring IRS to provide certified copies.
- 3. As a result, requesters must pay a separate fee for these records to be certified calculated as \$1.00 per record provided. There is no threshold applied and requesters will be asked to pay for any and all certifications. The certification fee is

subject to revision. In no case will Forms 2866 be prepared. The only certifications will be those where an ink stamp certification is available.

4. Requesters should be advised in the transmittal letter that fees for certification are due if certified records are to be provided. Language as follows should be inserted into the transmittal letter. "We are providing your records found responsive to your request uncertified even though you requested these to be certified." Records can be certified at a cost of \$xx.xx. Since these fees are separate from any fees related to the FOIA, these must be paid prior to release of the certified records. If you are still interested in having records certified, you should remit the fees by check or money order made payable to the United States Treasury, no later than (insert a date no more than 30 days beyond the date sent to the requester).
5. Under no circumstances should Document 3050 "Certification of Lack of Record" be provided when no records are found responsive. It is sufficient to state that there are no records or that no records exist without providing a document to that effect.
6. Cases should not be held open for payment of fees and no follow-up with the requester is necessary.

11.3.13.9.29 (12-01-2003)

Trusts

1. FOIA requests for trust information (whether legitimate or abusive) may be received from a person claiming to be a trustee or other qualified IRC 6103(e) requester. Frequently, the documentation necessary to establish trustee relationship (see IRM 11.3.2.4.8) such as copies of the trust instrument are not provided. A requester's self-serving attestation of trusteeship or other standing is not sufficient. Assuming that the incoming request is not imperfect for other reasons, the question becomes how far to go in internal research to establish identity for entitlement to access.
2. Ordinarily, for these types of requests, IDRS should be used to perform preliminary research.
 - A. If there is open compliance activity, contact with the compliance function should be made. If the compliance function has established the requester's right of access standing (e.g., through the process of initiating and conducting examination activity), then Disclosure can rely on that determination.
 - B. If there is open compliance activity, but compliance has made no determination or has specifically determined the requester's lack of a right of access, then the FOIA request should be imperfed on identity grounds with the requester being advised as to how to establish entitlement.
 - C. If there is closed compliance activity, that function should be consulted to determine who was finally recognized as being entitled to trust information.
 - D. If there is no indication of compliance activity, but IDRS specifically lists the FOIA requester as an IRC 6103(e) person (e.g., the trust entity module has the requester as "trustee" and the requester's address is the same as the trust's), disclosure of the trust tax information can be made consistent with regular FOIA processing and exemptions.
3. Disclosure personnel need to be careful on these requests and ensure they take no different position than compliance in allowing IRC 6103(e) access.

11.3.13.10 (12-01-2003)

FOIA Report

1. The FOIA requires each agency to prepare an annual report of requests for access to agency records including FOIA (and Privacy Act) requests, for submission to the

Attorney General of the United States on or before February 1 for the prior fiscal year.

2. The report is required by 5 USC 552(e)(1), and must be made electronically available to the public on the internet. The IRS annual report is available beginning with fiscal year 1998 on the IRS E-FOIA web site at: <http://www.irs.gov/foia>.

11.3.13.10.1 (12-01-2003) **Report Submission**

1. The report captures statistical data concerning FOIA and Privacy Act requests, administrative appeals, and litigation processed by the IRS and follows the Department of Justice Guidelines.
2. The report is prepared by the Deputy Director, Governmental Liaison and Disclosure, from E-DIMS as of September 30, to reflect the cumulative activity for the fiscal year using national totals for cases logged on E-DIMS, then transmitted to Department of Treasury.

11.3.13.10.2 (12-01-2003) **Data Capture**

1. The National Summary - FOIA/PA Performance Measures Report generated by E-DIMS provides the statistical information required for the report.
2. Case data entered on E-DIMS is the basis for the report. FOIA/PA data is captured as cases are received and closed. Care should be taken when closing out cases that accurate information is entered. All applicable FOIA exemptions and supporting statutes must be cited.
3. Individual offices may generate a FOIA/PA Performance Measures report for their offices at any time during the year.
4. All incoming FOIA/PA requests must be logged in a timely manner. When a final response is provided to a requester, the closing information must be fully completed.
5. All FOIA (and PA) requests require a closing disposition code. If records are withheld, the statutory FOIA exemptions relied upon must be cited and the supporting statute(s) noted when the (b)(3) exemption is cited.
6. Fees billed and payments received should be input as they are processed to ensure timely and accurate reporting.
7. All case time applied by IRS functions should be captured. Functional Coordinator time and Disclosure office case time should be entered as the case is worked. This information is used to calculate the agency's total cost for processing FOIA/PA requests.
8. The report includes:
 - A. number of initial request cases received, processed and outstanding at the end of the year;
 - B. all exemptions cited, statutes relied upon;
 - C. median number of days for processing requests; and
 - D. median number of days that open requests have been pending at the close of the fiscal year.

11.3.13.10.3 (12-01-2003)

Cost Data

1. To comply with statutory reporting requirements, Disclosure Officers will ensure that all time devoted to FOIA requests by both Disclosure and non-Disclosure personnel is captured and reported by function on each case worked. All offices shall prescribe appropriate reporting procedures to capture FOIA case related time for functional and Disclosure personnel.
2. No clerical time shall be captured on FOIA cases. For the purposes of this report, photocopying done by clerical personnel would not be captured, but photocopying completed by a technical employee would be captured.
3. FOIA costs are computed from the hours applied, by Disclosure and Functional Coordinators, and by using the total hours applied, the number of staff years is determined. Costs are then imputed using the IRS standard cost factor per staff year, which includes salary, benefits, equipment, rent, supplies, and other costs.

11.3.13.11 (12-01-2003) Citing Supporting Statutes

1. The annual report requires a description of every statute relied upon to withhold records and whether a court has upheld the use of such statute. E-DIMS provides an additional category to capture statutes that may apply, however, "Other" should be used only in consultation with the Deputy Director/Governmental Liaison and Disclosure. See *IRM 11.3.13.7.2.3(2)* for a list of the most commonly supporting statutes.
2. When a situation arises where there is a need to cite a statute not included in the list shown in *IRM 11.3.13.7.2.3(2)*, notify the Deputy Director, Governmental Liaison and Disclosure, to ensure that an appropriate (b)(3) statute is cited and allow for accurate treatment on the annual report.

11.3.13.12 (12-01-2003) Annual TIGTA Review

1. RRA 1998 established a requirement for the TIGTA to conduct periodic audits of a statistically valid sample of the total number of denials (full and partial) of requests pursuant to the FOIA and IRC 6103.
2. The data used for the sample will be cumulated from E-DIMS database for all offices. To ensure timely and accurate reporting to TIGTA, offices will maintain the information concurrently with the processing of the cases.
3. Accuracy of the data input is important and should be emphasized.

Exhibit 11.3.13-1 (04-05-2002) IDRS Research Guidelines

For a FOIA request **Not** involving tax files: IDRS Research is optional but IMFOLI gives quick overview

IDRS RESEARCH TO DOCUMENT ADEQUATE SEARCH

For each FOIA request involving tax files

Minimum Required	INOLE (&INOLEX)
Recommended	SUMRY + N - for Non Master File (NMF)
Minimum Required	IMFOLI
Recommended	REMRQA (for NMF requests)

Minimum Required	IMFOLT for any year covered in the request
Recommended	AMDISA OR AMDISA for Exam Files
Minimum Required	SUMRY
Recommended	UNCLER for Trust Fund Recovery files
Minimum Required	ENMOD
Recommended	TDINQ for Collection files

If there is an "R" to left of years noted in IMFOLI the account has gone to retention, the account can be retrieved by using IMFOLT to request that period, waiting a few minutes and requesting it again. This will eliminate the delay of awaiting for the receipt of microfilm on years recently moved to retention.

If the outcome of the above indicates a need for further research, the following IDRS Command Codes may be used to locate records/documents:

HINTS FOR RECOGNIZING LOCATION OF OTHER POSSIBLE RESPONSIVE DOCUMENTS

Collection Files

Use TDINQ or Review transcripts for Collection Status Codes or transaction codes. For example, status 53 or TC 530 indicate a "currently not collectible" file exists in the office corresponding to the Document Locator Number (DLN) of the TC 530; TC 140 indicates a TDI file. See Document 6209, Chapter 8 for Collection Status Codes.

Trust Fund Recovery Files can be located by identifying MFT 55 on IMFOLI, then reading the IMFOLT specific transcript to check for a closing code of 618 pertaining to the TC 240. The DLN of the TC 240 will indicate where the penalty was assessed. Another method is to pull up UNCLER for either the EIN of the company of the SSN of the Officer.

Examination Files

Command Code AMDISA or AMDISA will show if a particular tax year is under examination. AIMS status code 12 indicates an open audit. TC 420 series indicates exam activity. TC 922 indicates IRP activity. The closing code will identify those with exams. TC's 976 and 977 indicate duplicate returns. To see if there was any exam activity, reference Document 6209, Chapter 12 for additional exam codes.

Criminal Investigation Files

TC in the 900 series, AIMS Status 17, or a "Z" freeze indicate CID Activity. Due to the expanded role CID is taking in various compliance activities, the division should also be searched for activity not reflected on IDRS. See IRM 11.3.13.9.5 regarding the redaction procedures for TC 900 series located on transcripts.

Taxpayer Advocate Files

Control history notes on TXMODA or assignment codes on ENMOD could indicate Taxpayer Advocate activity. The 10-digit assignment code indicating PRP activity begins with a 2-digit office number, followed by a 3-digit number between 980-989. The PRP inventory clerk can also be contacted for information on open or closed cases including Congressional cases.

Exhibit 11.3.13-2 (12-01-2003) Search Memo

TO: (Respective Officer)

(Attn: Coordinator)
 From: Disclosure office/Specialist Assistant
 (Respective Office Symbols)
 Subject: Search Pursuant to Freedom of Information Act Request
 Requester's Name & Case Control No.

We have received a Freedom of Information Act (FOIA) request covering information which may be under your jurisdiction. Please review the highlighted items in the attached request and search your files wherever possible, by manual or electronic means, to identify and locate records responsive to the request.

Provide any records to be responsive to this request, in duplicate, with your recommendations for releasing or withholding any records. If we are unable to concur with your recommendations, we will contact you to resolve any differences before releasing any records.

Search memorandums have also been set to xxxx. If you are aware of records located elsewhere, please advise us so that we may make the necessary inquiries.

The attached Response To Search Memo questionnaire must be completed to establish the extent and nature of the search conducted in your function, even though you may not have records responsive to the request. Negative responses are required and should include the time expended in determining that no responsive records exist. The 1996 amendments to the Freedom of Information Act provide that records must be provided in any form or format requested, including electronically, if the records are readily reproducible in that format.

Please respond by xxxxxxxxxxxxxx. If you are unable to respond by this date, please notify us. Questions regarding this search memo may be directed to (Specialist's name & contact information including phone number).

Attachments: FOIA request
 Response to Search Memo

Exhibit 11.3.13-3 (12-01-2003) **Response to Search Memo**

FOIA CASE #

Name of Office:

Person conducting the search:

Phone Number:

File(s) searched: Types of records (Check those that apply)

Methods of access ... alphabetical
 ... name individual or business
 ... subject
 ... project
 ... code section
 ... other (be specific)

Manner of storage: ... paper
 ... electronic
 ... both

Describe electronic records:

- a. Name of the System:
- b. Type (indicate word processing, spreadsheet, database, other):
- c. Which software used to access the data:

Time spent in search: Time spent in review: Time spent in duplication:

NUMBER OF PAGES LOCATED:

Negative Responses ONLY;

How did you determine that you do not have records responsive to the request?

(i.e. Personal knowledge of the files maintained, or Physical Search etc.)

(Blank Line)

(Blank Line)

(Blank Line)

(Blank Line)

Signature

Title

Date

RETURN TO: Disclosure (*Caseworker's Name & contact address including Phone No.*)

Exhibit 11.3.13-4 (12-01-2003) 1522 Extension Letter

Sample Letter 1522 (Extension Letter)

July 10, 2002

Mr. Oak Tree

Internal Revenue Service
1111 Constitution Ave, NW
Washington, DC 20224

Dear Mr. Tree:

This is in reference to your Freedom of Information Act (FOIA) request dated June 1, 2002, and received in our office June 12, 2002. We are unable to respond to your request by July 11, 2002, which is the 20 business-day period prescribed by law. We apologize for any inconvenience this delay may cause. You may expect a response by August 10, 2002. Since an administrative appeal is limited to a denial of records, it does not apply in this situation. However, you may instead file suit after the statutory time period for response has lapsed.

The FOIA process is not an additional avenue of recourse during administrative tax proceedings; it merely provides access to existing records. Extending the time period for our response to your request has no bearing on any ongoing tax matter such as the collection due process or an examination appeal.

STATUTORY EXTENSION OF TIME FOR RESPONSE

In certain situations the FOIA allows us to invoke an additional ten-day statutory extension. To respond to your request, we require additional time to search for and collect the requested records from other locations. Therefore, we have extended the statutory response date (after which you can file suit), to July 25, 2003, as provided for in the FOIA (5 U.S.C. 552(a)(6)(B)) and its regulations 26 CFR 601.702(c)(11).

ADDITIONAL EXTENSION OF TIME LIMIT

We realize we will be unable to locate and consider releasing the Internal Revenue Service records covered by your request by the expiration of the statutory period. Therefore, we extended the response date to August 10, 2002, by which time we reasonably believe we can provide a final response to your request.

If you agree to this extension, no reply to this letter is necessary. If we subsequently deny your request, you still have the right to file an appeal. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below.

IF YOU DO NOT AGREE TO THIS EXTENSION

If you do not agree to an extension beyond the statutory period, and do not want to modify the scope of your request, you may file suit. See 5 U.S.C. 552(a)(6)(C)(i) and 26 CFR 601.702(c)(12). To file suit, you must petition the U.S. District Court where you live or work, where the records are located, or in the District of Columbia.

You may file suit no earlier than July 25, 2002. Your petition will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA:DPL
1111 Constitution Avenue, N.W.
Washington, DC 20224

CONTACT INFORMATION

If you have any questions regarding this correspondence, you may contact the person whose name and telephone number are shown below.

Sincerely,

Exhibit 11.3.13-5 (12-01-2003) **Sample Letter 1522-A (Subsequent Extension Letter)**

XXXX Taxpayer
XXXXX Drive
City, State Zip
•

Dear Mr. XXXXX:

This is in further response to your Freedom of Information Act (FOIA) request dated MM/DD/YYYY .

We wrote to you on MM/DO/YYYY asking for more time to process your request for Internal Revenue Service records. We are continuing to process your request. If we are unable to respond by MM/DD/YYYY, we will contact you and inform you of the status of your case. We are sorry for any inconvenience the delay may cause. The additional time is needed for (detailed explanation).

If you have any questions, please reference case number XX-XXXX-XXXXX and contact me at IRS, XXXXX Disclosure Office, XXX Ave, City, State Zip or (XXX) XXX-XXXX.

Sincerely,

IAM Special
Disclosure Specialist, XXXX

Exhibit 11.3.13-6 (04-05-2002) **Procedures for Processing Requests for 23C**

Reserved

Exhibit 11.3.13-7 (12-01-2003) Response to Requests for 23C

It is unclear to us what records you are seeking. Your request appears to be based on your understanding that a signed assessment record would contain data about your specific and identifiable assessment(s). Such is not the case.

During processing at the IRS Campus, Summary Records of Assessment are automated listings of an entire day's or week's total amounts processed. They are listed by date, are signed by an authorized assessment officer, but **do not** contain data that would identify any individual taxpayer. This procedure is in accordance with Federal regulations and is effective in every IRS Campus.

In the rare instances when our automated systems cannot be used (e.g., during power failures or in jeopardy assessments), we do prepare a paper Form 23C, strictly as a backup system. However, even in these instances, the Form 23C is a summary of assessment amounts and thus lacks data specific to any particular person.

Exhibit 11.3.13-8 (04-05-2002) Public Information Listing

The following are instructions on how to retrieve, unzip and open the Public Information Listing on the IRS intranet:

- 1) Access the intranet by using the web address:
<http://npit.dss.swro.swr.irs.gov/disc>
- 2) Double click on the state where the post of duty for the employee is located. This will bring up a window file titled "File Download" , asking you to open the file or save to disk
- 3) Leave on "save to disk" and click "OK" , this will bring up a window titled "Save As" and you should place the cursor on the appropriate directory where you want to save the file on the "C" drive
- 4) By clicking on "Save" , the file will be downloaded and state "Download Complete"
- 5) Close Internet Explorer and right click on the "Start" key and select "Explorer"
- 6) Find the file on the "C" drive titled "foia-co.zip "
- 7) Double click on the file which will bring up a window titled "WinZip "
- 8) Highlight file and click on "Extract" at the top of the screen, which will bring up a window titled "Extract"
- 9) In the box titled "Extract To" , leave as C:\ and click on the extract key in the upper right hand corner.
- 10) This will bring up a window titled "Password" , enter password (obtain from Disclosure Policy FOIA Team Leader) and click " OK" , which will bring you back to the window titled " WinZip"
- 11) Close the window titled "WinZip" , then close the " Explorer" window.
- 12) Right click on the "Start" key and select "Explorer " , find the file on the "C" drive titled " foia-co.xls" , which will be located next to "foia-co.zip "
- 13) File is now accessible by double clicking to open, save and use anywhere on your system.

Note: The Public Information Listing is updated every two weeks, so it is best to delete any files created and create new files for subsequent requests.

[IRS Privacy Policy](#) | [Contact Us](#)

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<http://famguardian.org/>

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