PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 11.3.41.13.7

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Celia Y. Doggette //s// Celia Y. Doggette
Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance on Processing FOIA Requests with Non-Responsive Requesters

This memorandum issues Disclosure policy for processing specialists will follow when contact is needed with a requester, but that requester is either non-responsive or contact is no longer possible until IRM 11.3.41, Disclosure Case Processing and Inventory Management, is updated. This policy applies to all Disclosure employees who process IRS Freedom of Information Act (FOIA) requests.

Purpose: This Interim Guidance (IG) updates policy on what actions are to be taken when processing a FOIA, contact is needed with the requester and either that requester is non-responsive, or contact is no longer possible.

Background/Source(s) of Authority: 5 USC §552; 26 CFR §601.702

Procedural Change:

While processing a FOIA request, and contact is needed from the requester, the specialist should attempt to make that contact to retrieve the information needed to continue processing the request. When available methods of communication have been exhausted and are no longer valid, or when the requester fails to return contact or provide the information needed, the specialist will not continue processing the case. The specialist will close the case once that determination is made. If a method of communication is available, the final response letter will address the processing of the case to that point, and why the case is being closed. The case will be closed as a valid FOIA request using appropriate dispositions. (e.g., full grant, partial or full denial, etc.) If there is no valid address or method of delivery for responsive records, the FOIA request is no longer perfected and will be closed using appropriate dispositions to reflect that status.

This policy will be included in a new IRM *11.3.41.13.7.4, Non-Responsive Requesters*.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.41, Disclosure Case Processing and Inventory Management, by May 6, 2027.

Effective Date: May 8, 2025.

Contact: If you have any questions, please contact Don Trussell, Senior Disclosure Analyst at donald.l.trussell@irs.gov.

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