



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

May 6, 2025

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Affected IRM: 11.3.41.13.3.12

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance on Multiple Related FOIA Requests

This memorandum issues Disclosure policy for multiple, simultaneous requests from a requester for related records, 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 when processing multiple FOIA requests received from requesters asking for related records.

**Background/Source(s) of Authority:** 5 USC §552; 3 CFR §1.4; 26 CFR §601.702

**Procedural Change:**

When multiple FOIA requests are received from a requester asking for related documents, the specialist will combine those requests into a single existing request. Taking this action will allow the government to provide a more efficient response for records requested and a more streamlined, faster response to the requester.

Those original cases whose requested records are now being processed with others will be closed and addressed in the combined case. These cases must be documented explaining the request is being combined and reference the inventory case number where they will be processed. These original cases will be closed as duplicate FOIAs.

The combined case must also be documented with the case numbers of the originating closed cases. A letter will be sent from the combined case advising the requester of the combination of the cases into one, as the records are related. The final response letter from the combined case will address all records for all cases that were combined.

**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](mailto:donald.l.trussell@irs.gov).

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