DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

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Affected IRM: 11.3.41.13.3

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Maribel De La Rocha /s/ Maribel De La Rocha
Acting Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance for Issuing Acknowledgment Responses for Freedom of Information Act (FOIA) Requests

This memorandum updates Disclosure policy on issuance of required correspondence to a FOIA requester until *IRM 11.3.41, Disclosure Case Processing and Inventory Management*, is updated. This policy applies to all Disclosure employees who process IRS FOIA requests.

Purpose: This Interim Guidance (IG) updates current policy regarding notification procedures and acknowledgement of receipt of a perfected FOIA request.

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

Procedural Change: Caseworkers must send acknowledgment correspondence upon receipt of all perfected FOIA requests within already established case timeliness guidelines established in IRM 11.3.41-15, i.e., within 3 business days of assignment, rather than waiting until an extension letter is issued to acknowledge receipt; similar to existing procedures around acknowledging certain improper FOIA requests and/or requests which require clarification to continue processing.

The following types of FOIA request(s) do not require the use of the acknowledgement correspondence since existing correspondence letter(s) are available to address these situations:

1) If the request is improper, the caseworker must send notification to the requester within 3 business days of assignment of the improper request to obtain any information needed to perfect the request.

2) The request is an exact duplicate of a request already received (i.e., a request received via fax, mail and/or the FOIA portal would result in one FOIA request

and two duplicate requests); in which case, only one acknowledgment letter is required for the first request received.

3) Requests for records which are not under the control of the IRS (i.e., requests for “non-agency records” or records belonging to another agency) within 3 business days of assignment.

Effect on Other Documents: This guidance will be incorporated into *IRM 11.3.41, Disclosure Case Processing and Inventory Management*, by September 30, 2023.

Effective Date: May 25, 2022

Contact: If you have any questions, please contact William White**,** Senior Disclosure Analyst, at 312-292-3297 or at William.White@irs.gov

Distribution:
Disclosure Employees
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