



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Phyllis T. Grimes /s/ Phyllis T. Grimes
Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance for Withholding Asset Locator Information for
Freedom of Information Act (FOIA) Requests

This memorandum updates Disclosure policy on withholding third-party information contained in asset locator records, such as ChoicePoint or Accurint, under FOIA 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) clarifies current policy to withhold information regarding third-party individuals within asset locator records when processing a FOIA request.

Third-party information located within asset locator records are available for law enforcement purposes and retrieved by IRS employees using a non-public system. The information generally exhibits no public interest and sheds no light on government operations.

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

Procedural Change: Caseworkers will redact from asset locator records any information which identifies, potentially identifies, or belongs to any individuals who are not the first-party FOIA requester (i.e., taxpayer), or that first party's authorized third-party representative who submits a request on that individual's behalf, regardless of potential knowledge the requester may have about the third-party individuals, using FOIA exemptions (b)(6) and (b)(7)(C).

This includes, but is not limited to: third-party names, addresses, information related to neighbors and deceased relatives, information related to individuals who bought or sold properties and/or vehicles (i.e., the loan amount the third party may have received from a bank to purchase property from the requester is information related to the third party and not the requester), potential third-party criminal record information, etc.

Caseworkers should not redact information pertaining to the first-party requester (i.e., taxpayer).

Caseworkers should not redact business related information, utilizing exemptions (b)(6) or (b)(7)(C), as businesses receive no privacy protections; but caseworkers may consider other FOIA exemption(s), as applicable, to the extent a harm statement is provided by the business unit controlling the records.

Caseworkers should discuss any questions regarding potential withholding determinations with their manager and/or business unit record owner, as appropriate.

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 31, 2022

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

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