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Description of document: Internal Revenue Service (IRS) internal newsletter articles concerning the Freedom of Information Act, 2009-2012

Requested date: 04-May-2012

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Source of document: IRS FOIA Request
HQ FOIA
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

June 20, 2012

I am responding to your Freedom of Information Act (FOIA) request dated May 4, 2012, and received in our office on May 8, 2012.

You asked for copies of internal newsletter articles dated from February 2009 to the present. Specifically, you requested newsletter articles published within "Focus on FOIA", "Quality Corner" and "Tips n' Tricks". Please be aware that based on the FOIA provisions, open-ended request will be determined based on the date of the FOIA request letter. As a result, May 4, 2012 was the date utilized for cut-off purposes, when searching for responsive documents.

Of the 100 pages located in response to your request, I am enclosing 100 pages. I am withholding 68 pages in part for the following reasons:

- I am withholding sixty-six (66) pages in part under FOIA exemption (b)(6).
- I am withholding one (1) page in part under FOIA exemption (b)(3).
- I am withholding one (1) page in part under FOIA exemptions (b)(3) and (b)(6).

FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code sections 6103(a) and 6105.

FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information. The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under subsection (b)(6).

In balancing the public's right of access to information about individuals, the Supreme Court noted that the public's right is in knowing how the agency operates. Because the name, address and phone information of an individual will not shed insight into the

agency's operations, and release of this information could lead to unsolicited communications or harassment, the IRS determined here that the privacy rights of the individual prevail.

The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

The FOIA requires other requesters to pay search fees (after the first 2 hours) and copying fees (after the first 100 pages). Search fees are \$17.00 per hour or fraction thereof and copying fees are \$.20 per page. There were a total of three (3) hours of search and 100 pages copied in processing your request. Please send your check or money order in the amount of \$17.00 payable to the Treasury of the United States using the enclosed Fee Payment stub. We must receive your payment within 35 days from the date of this letter. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name will be added to the FOIA Non-Payment list, and future requests will not be processed until all fees are paid in full.

If you have any questions please call Tax Law Specialist Robert Thomas, ID # 860636, by phone at 704.548.4406 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F12129-0225.

Sincerely,



Susan R. Marks-Jensky
Acting Disclosure Manager
Headquarters (HQ) Disclosure Office

Enclosure
Responsive records (100 pages)
Notice 393



**Call me; don't be afraid you can call me...
Make a Contact after 30 Days!**

Remember that song?

Let it be your reminder to make contact on 6103 requests when the case reaches 30 days old and you still haven't received or secured the requested documents.

Yes, just like FOIAs, 6103 cases need that love, attention and contact after 30 days. Sure the state tax agency knows it can take some time to secure documents from files, but we are still required to make contact after 30 days and update our EDIMS history notes.

Whether you call, email or send smoke signals, contact the requester to advise them of delays. See [IRM 11.3.13.8.3\(8\)](#) for more guidance. It's just good customer service and besides, it will help avoid DQMS errors on Completeness as well!

Questions on this article should be directed to



(b)(6)



Use of Form 6339, Testimony Report, not REQUIRED

Disclosure employees must gather and report the necessary facts when an employee is requested to testify or is subpoenaed.

IRM 11.3.35.8 provides that pertinent information describing the extent of the employee's testimony and records produced in a judicial or administrative proceeding will be recorded on Form 6339, Testimony Report, or on a management approved form containing substantially the same information as Form 6339. Use of the Form 6339 is not required by the IRM.

History notes that ***fully document substantially the same information*** as that included on Form 6339 meet the GLD DQMS quality standard.

Questions on this article should be directed to



(b)(6)



Guidance for Responding to Questions about Reporting Non-Tax Federal Crimes

Revenue Agents (RAs) contacting the Disclosure Help Desk want to know whether they are required to refer information regarding their taxpayer's immigration status as an undocumented alien to Immigration or to the Social Security Administration (SSA). In one case, during an interview with the taxpayer, the RA discovered that the SSN used on the tax return, was purchased by the taxpayer and he is in this country illegally. In every instance recorded, the Disclosure Specialist advised the caller that they have to research the question and would get back to the caller.

The recently marketed Hot Topic, **Bad Boys**, and its **companion video** provide the answers you need to respond to questions like those described.

As a reminder, IRC 6103(i)(3) governs the disclosure of information to apprise appropriate officials about potential violations of Federal criminal law. The statute limits the information that can be disclosed to that which is return information **other than taxpayer return information**. In other words, the information being referred must come from a source other than the taxpayer or the records the taxpayer provides.

Taxpayer return information includes information gathered from the taxpayer's representative or someone acting on behalf of the taxpayer. Like information obtained directly from the taxpayer, information from a representative of the taxpayer cannot be included in a non-tax criminal referral.

When responding to questions on the Disclosure Help Desk, remember to include a reference to the Disclosure resources available on the IRWeb in your response. Remember the old adage, "Give a man a fish and feed him for a day; teach him to fish and you feed him for life." Share the gift of the **Disclosure resources online**.



The Quality Corner

New Ex Parte Pattern Letter Now Available

A revised ex parte pattern letter was posted to Share Point on November 29, 2009 for use in situations where the Disclosure Specialist signs the transmittal of records to the US Attorney after the DM has approved the release of the return and return information. That approval is documented by the DM Authorization Memo.

Here are a few highlights of the changes that made in the new letter:

- The second paragraph now reads:
“Pursuant to Internal Revenue Code (IRC) section 6103(i)(1), [insert name], Disclosure Manager, authorized the disclosure of the returns and return information concerning the taxpayer(s) and tax year(s) listed in the Order.”
- The signature block of the letter now contains the Disclosure Specialist’s information.

Additional important processing reminders:

1. Use of the revised pattern letter is **required** in situations where the DM has approved the release and the Disclosure Specialist is signing the transmittal.
2. E-DIMS case notes should reflect that the DM authorized the release of the return/return information.
3. A copy of the Disclosure Manager’s Authorization Memo should be maintained in the case file.

Questions on this article should be directed to



(b)(6)



Put them in right – Period! An E-DIMS Accuracy Reminder

DQMS reviews are made to insure that our work in Disclosure is both consistent from office to office and that our work consistently meets established standards.

How does your office document the tax periods covered by a request?

Our analysis shows that some offices input only the first year and/or the first and last years of the request. Later they make a manual adjustment for the calculated total periods.

This method is not only incorrect according to the E-DIMS User Guide Appendix B, but it can also mislead a case worker checking E-DIMS to determine if their request is a duplicate.

To insure consistency across Disclosure and compliance with existing procedures, input all tax periods where mandatory – period! To determine if your case is one where input of all periods is required, consult E-DIMS Appendix B. That guidance posts an “X” for those cases in which each period entry is mandatory.

So put tax periods in right – period! And then let E-DIMS carry its fair share of the load to automatically and reliably calculate the total tax periods.

Questions on this article should be directed to

(b)(6)



To Be or Not to Be... Approved? That is the Question

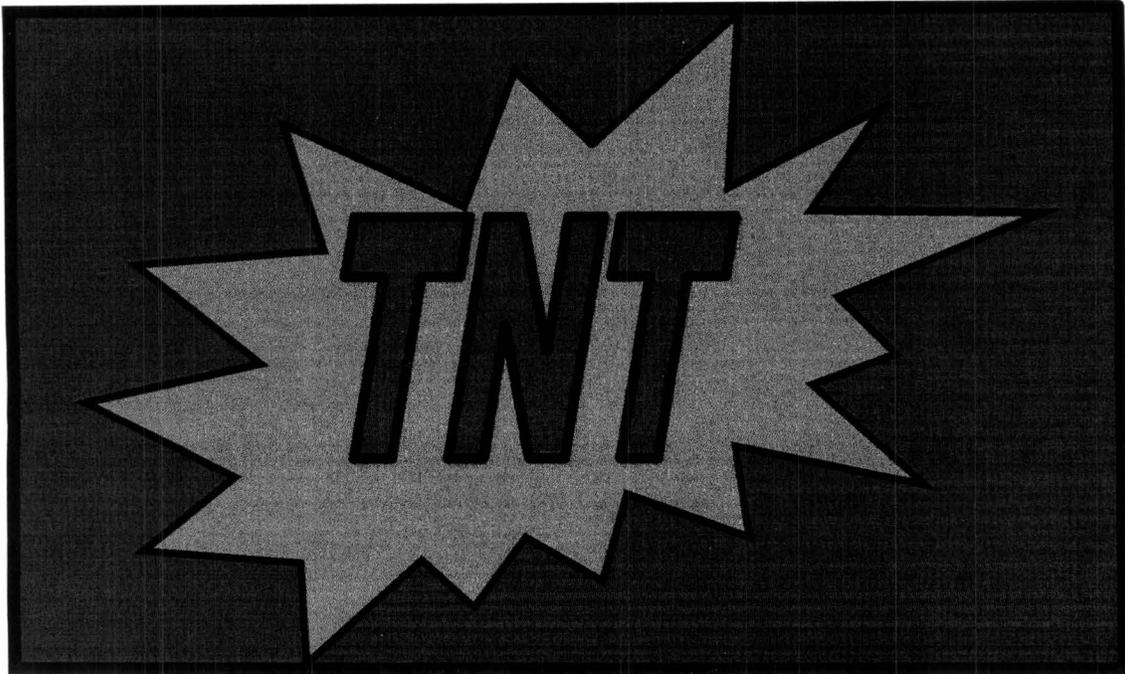
Once approved pattern correspondence is posted to the Disclosure SharePoint site, its use is mandatory. Disclosure Managers must approve any deviation, deciding on a case by case basis whether the use of alternative language is appropriate.

This simple table clarifies the rule by providing examples of situations in which managerial approval is need and when it is not.

The Situation	Managerial Approval Required?
<p>The requester asks for multiple documents. No one pattern letter fits all items requested. The caseworker cuts and pastes language from several pattern letters into one response letter</p>	<p>No, this situation does not require managerial approval. There is no deviation, only approved pattern language was used in the response.</p>
<p>The requester asks for multiple documents. No one pattern letter fits all items requested. The caseworker cuts and pastes pattern correspondence to respond appropriately.</p> <p><i>However</i>, there is no approved language for one or more pieces of the items requested.</p> <p>The caseworker develops language to complete the reply.</p>	<p>Yes, this situation requires managerial approval. The unique language developed by the caseworker is a deviation from pattern correspondence and must be reviewed and approved before it can be released. The case history notes must document the review and approval by the Disclosure Manager.</p>

Direct questions about this article to

(b)(6)



Of Estate Returns, IRM Revisions, & RAIVS

A flurry of calls from RAIVS employees about estate tax return procedures kept the Disclosure Help Desk lines popping recently.

Our RAIVS callers wanted to know where to send requests for copies of estate returns as IRM 3.5.20.2.7 indicates Disclosure works them.

“But no, *mon ami*, [French for *my friend*]” as a venerable Disclosure sage of old would often say.

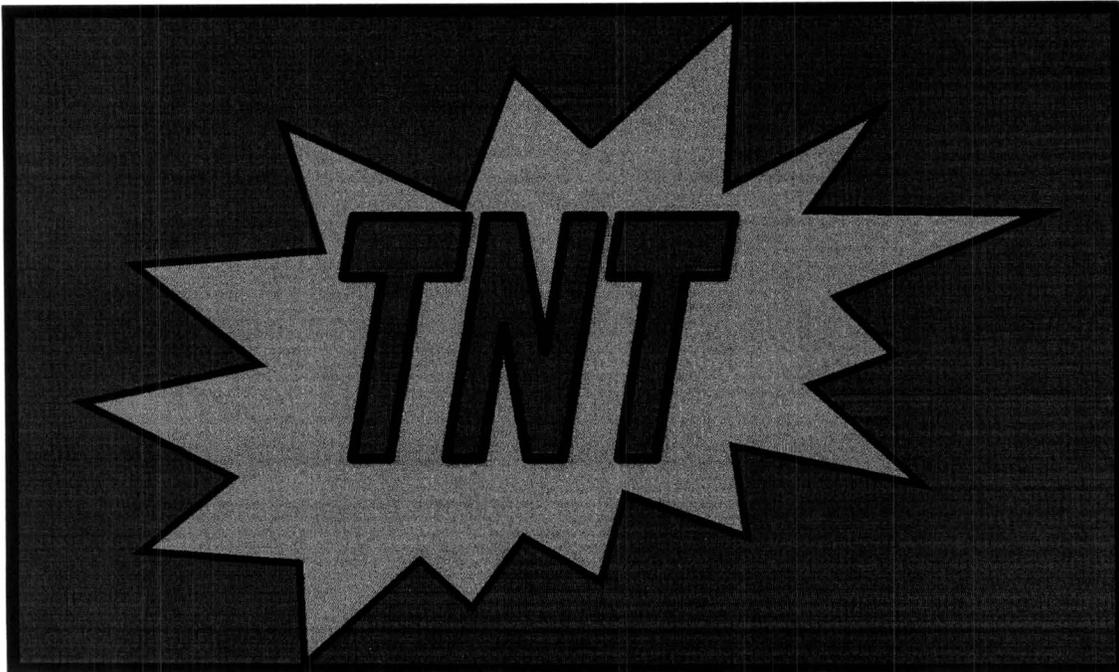
A January 2011 update to this IRM section advises RAIVS employees that they are now responsible for responding to requests for estate returns. The procedures instruct RAIVS employees to contact Disclosure with questions about the requester’s authority to access.

In researching this issue, we contacted RAIVS. Our contact explained that, while the revised IRM has not yet posted to the Publishing web site, it is on SERP. Further, explained our source, RAIVS employees should use the SERP version.

We may continue to receive calls although an alert to remind RAIVS employees to use the SERP version of the IRM for current procedures should be released soon. If calls do come in, have the RAIVS employee consult IRM 3.5.20.2.7 on SERP for the most current procedures.

Contact with any questions.

(b)(6)



Code: Terrorist Attack

A recent FOIA request asked for an explanation on a code found on a MFTRA Complete transcript. The transcript read "Terrorist Attack – 02."

MF MOD Bal - _____
ACCRUED INTEREST _____
ACCRUED PENALTY _____
TERRORIST ATTACK CD - _____

As illustrated above, the code in question is in the entity portion of the transcript in Item 39. It is on the transcript because the taxpayer lived in or around New York City or the Pentagon on 9/11/2001.

All New York City residents were given consideration for a waiver of penalties and interest for late filing after the 9/11/01 attack. The code on the transcript reflects that. Pentagon area residents received similar consideration.

There are two definers associated with the code: 01 indicates that the taxpayer in question was directly affected by the attack, while 02 indicates they were given conditional consideration because of the attack.

The code also appears on TXMOD but in that case, its description is the acronym NYPTA (New York/Pentagon Terrorist Attack). Other related codes include KITA (Killed in Terrorist Action).

Review all transcripts before releasing them; you should never release them without a complete review. If you do find the Terrorist Attack code in a transcript, please take these actions:

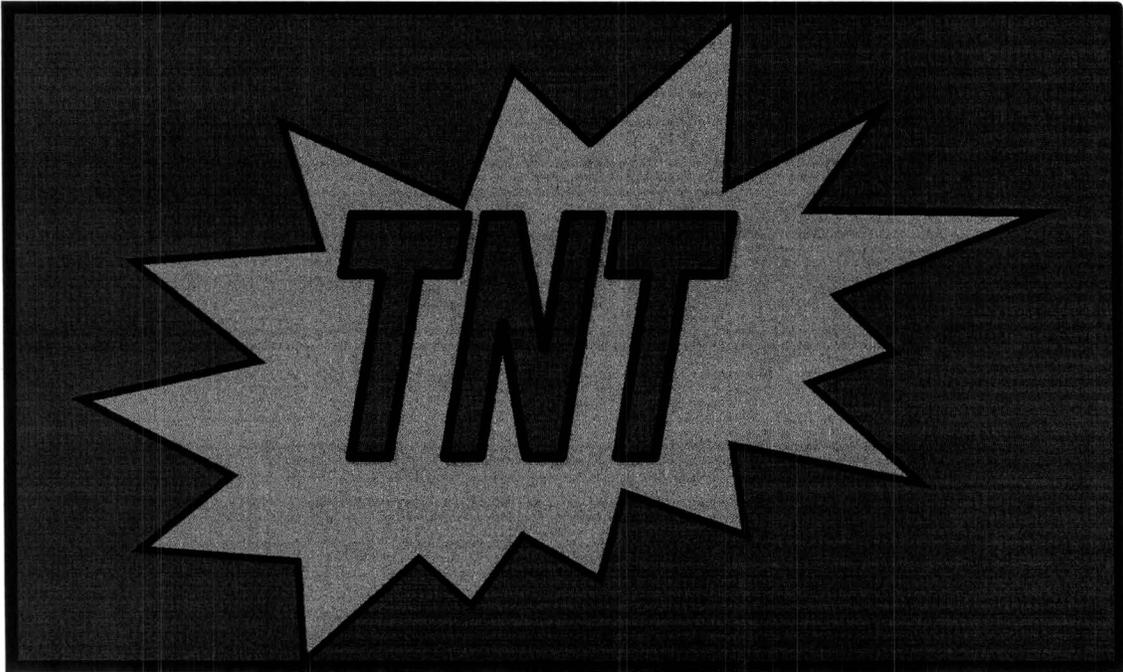
- Release it under the FOIA. Unless other circumstances are present, this code doesn't meet the criteria to be exempt from disclosure by one of the FOIA exemptions.
- Because this code is somewhat cryptic, please explain its meaning in your closing correspondence. We recommend the following explanation:

This transcript contains the code: Terrorist Attack. This is an indication that you lived in or around New York City or the Pentagon on 9/11/2001. It might also appear on your return because you filed a joint return with a person with that indicator on their account. The IRS uses the code to mark the account for special consideration regarding tax penalties and interest for certain periods.

We've forwarded this language to the Pattern Letter team for consideration.

Contact with questions about this article.

(b)(6)



Great News re: Form 2275

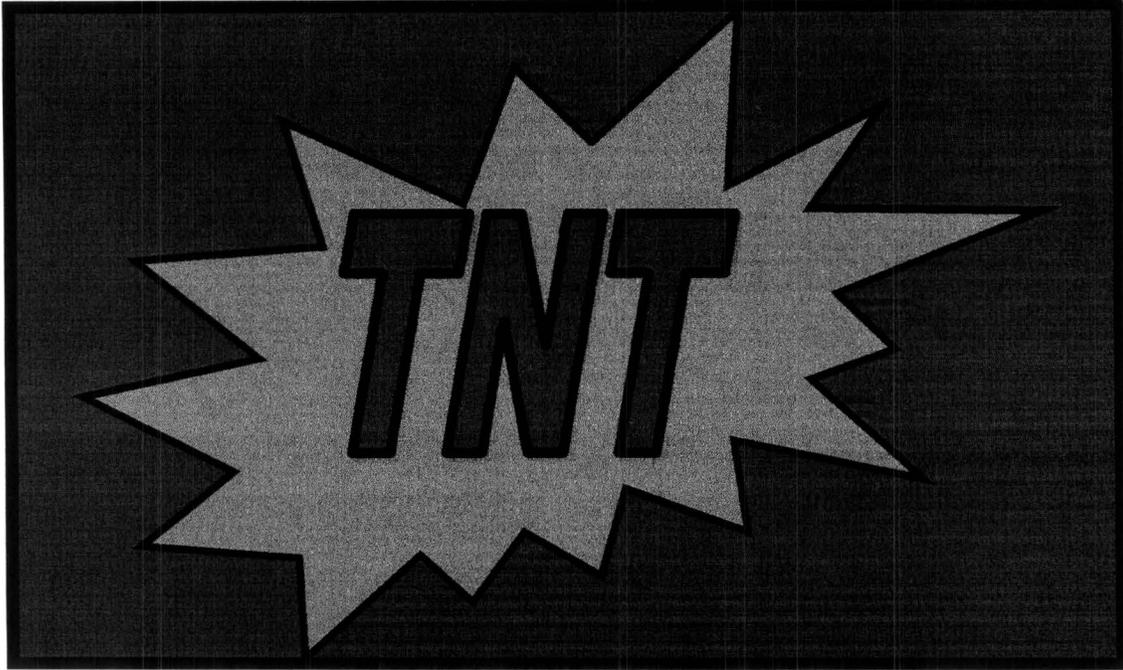
In response to your feedback, we reached out to the FRCs and have come to a new agreement with them.

Now, in addition to having Form 2275 returned to the DSO, the FRC will fax the caseworker a copy of the form including the tracking number. Receiving a faxed copy of the processed Form 2275 enables you to track your requests, ensuring that the FRC received and processed them.

Remember, this will not change the fact that the Form 2275 will still be sent to the DSO for scanning

Contact with any questions.

(b)(6)



SSSTIRring Things Up on IRP!

Last year we shared an update on new things you'd find on an IRP transcript. We told you all about SRFMI. Well, here's another! **SSSTIR!**

SSSTIR stands for State Sales, Service or Transaction Information Return. This information is also a part of SRFMI (pronounced "surf me").

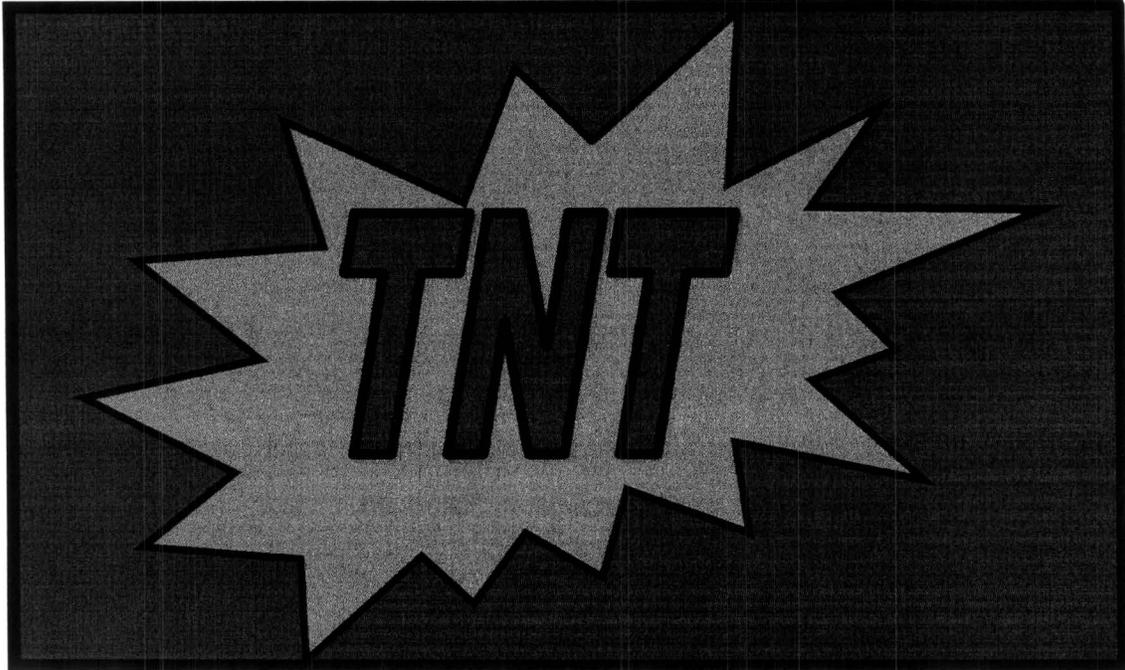
Like SRFMI, if you see SSSTIR on the transcript, along with the other income information, it is okay to release the document in its entirety.

If there are no other indicators besides SSSTIR or SRFMI, then there are no IRP documents for the taxpayer. There is no need to send the IRP transcripts in this case.

SSSTIR and SRFMI notices began appearing in November 2009.

Contact with any questions.

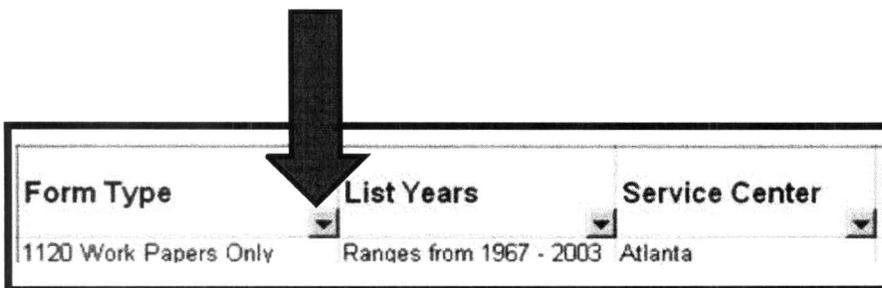
(b)(6)



Crosswalk Confusion? Maybe we can help.....

We've heard reports of difficulties finding a specific return on the [crosswalks](#). We've heard that you've had to make multiple requests for returns - especially for Forms 941 - with no success. In trouble-shooting these frustrations with others we've found this tip helpful:

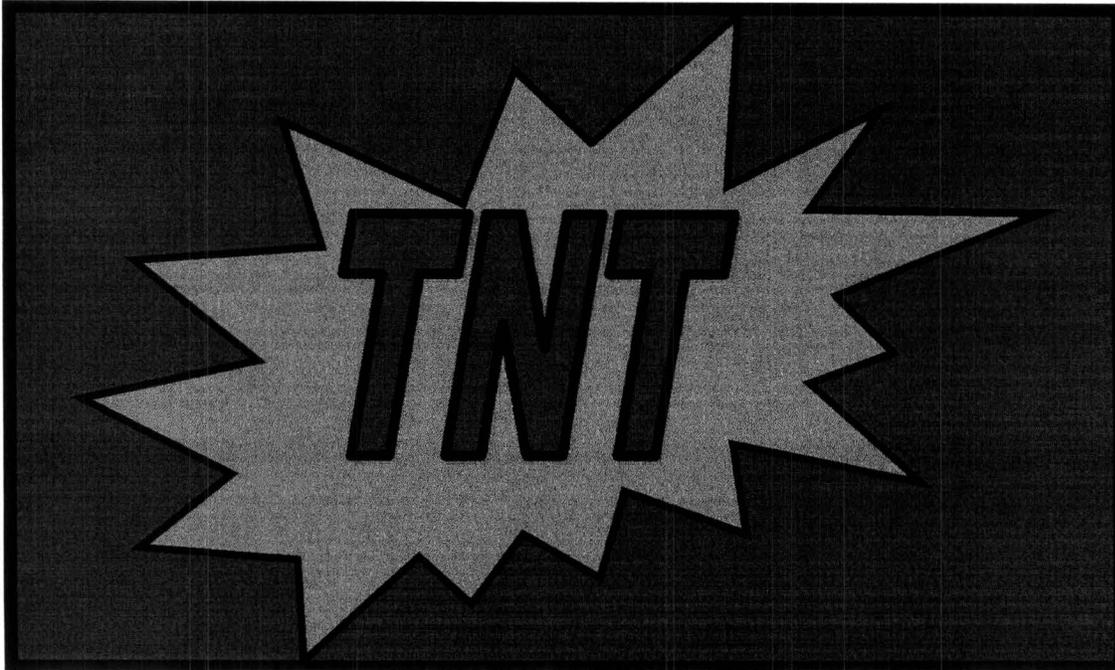
Use the arrows in the column header boxes (form type, list years, Service Center, etc.) on the crosswalk to search and sort the data in the column.



For example, click on the arrow in **form type** column. A menu box appears which allows you to sort the data in the column in a variety of ways such as ascending, descending or even select a specific form. This action organizes the responsive data in the order you selected, making it easier to find what you're looking for, like Form 941.

Contact with any questions.

(b)(6)



New! One Stop Shopping: Technical Contact Resources

Check out the new Technical Contact Resources list.

So what's new?

Now there's just one place to search all of your case-related contact information.

We've consolidated the links from the Points of Contact for FOIA Case Processing guide into the Technical Contact listing. We've also added a listing for Procurement contacts along with some tips for using it.

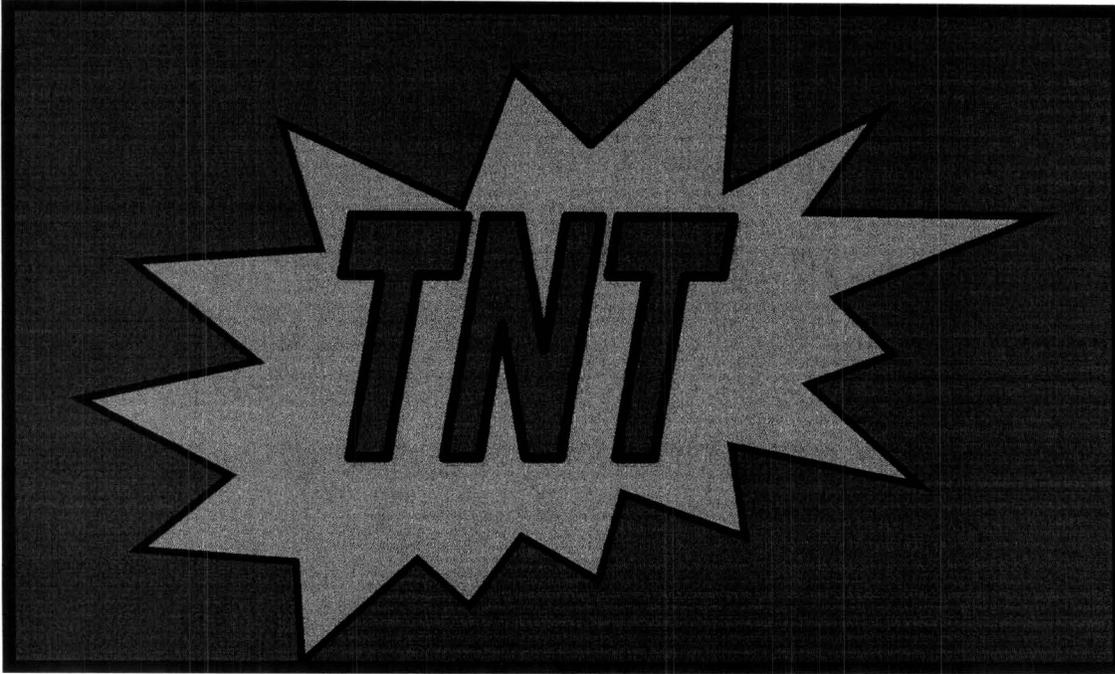
Help us keep these resources up-to-date.

1. Identify out-of-date content when you become aware of it.
2. Notify in an email with:
 - A link to the resource needing update
 - A copy of the outdated information
 - A copy of the updated information

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will verify the new information and post it. Please allow 72 hours for the updates.

Please contact with questions, comments or suggestions.



Transformers! Converting Paper to Electronic Records

Do you have paper records that need to be converted to an electronic format?

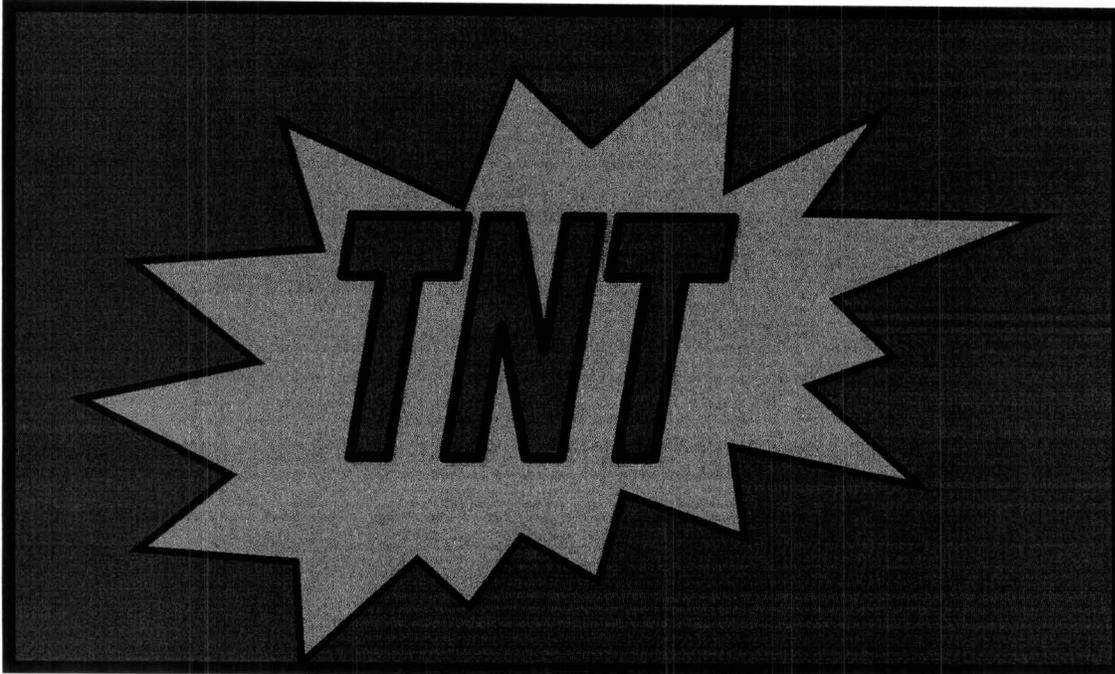
New procedures for coordinating scanning services and completing the Publishing Service requisition online have been posted to the Disclosure SharePoint site. Combined with Copy Scan Points of Contact (POCs) in each Disclosure Office we hope this plan will improve the efficiency of the record conversion process.

We've placed what you need to know in a new folder in the **FOIA Procedural Documents & Job Aids**. Find the folder in **FOIA** in the **Technical Resources** section. The folder's labeled: **Copy Scan Contract Procedures and Points of Contact**.

If you have any questions, contact your area's representative:

- NE - [Redacted]
- CE - [Redacted]
- SE - [Redacted]
- MW - [Redacted]
- WE - [Redacted]
- HQ - [Redacted]

(b)(6)



Frustrated by Special Search Requests?

Frustrated trying to determine the status of your request to the Special Search Units (SSU)?

We heard!

Help is on the way, but the solution requires help from you, too!

When submitting a request for a document to the SSU, ***please include your fax number and email address.***

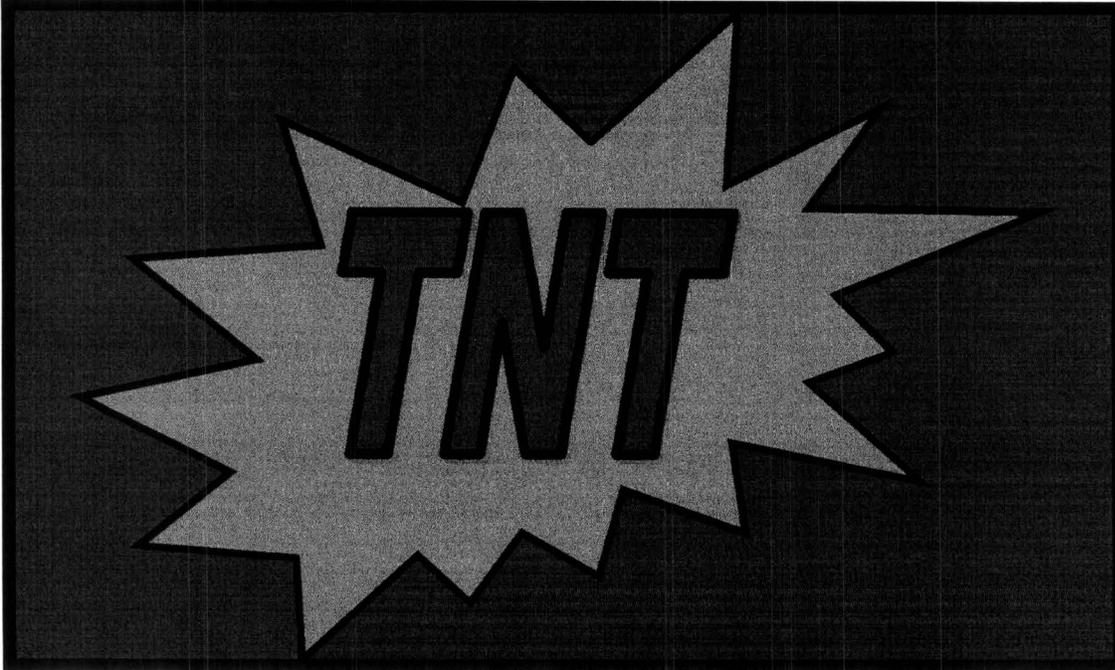
After negotiating with the SSUs, they've promised us that when they've processed your request, they'll:

1. Forward the document to DSO for processing
2. Notify you by email or fax that the request has been filled and sent to the DSO. Look for this notice in block 18 of the Form 2275 (see example attached).
3. Send the 2275 back to you with block 15 completed if they are not able to process your request for some reason, for example, the document is not in file.

This newly revised process should help us track our requests without having to resubmit the request.

Contact with any questions.

(b)(6)



Are you using the correct Form 2275?

The FRCs have reported an increase in the use of incorrect Forms 2275.

Use of the wrong form causes processing delays.

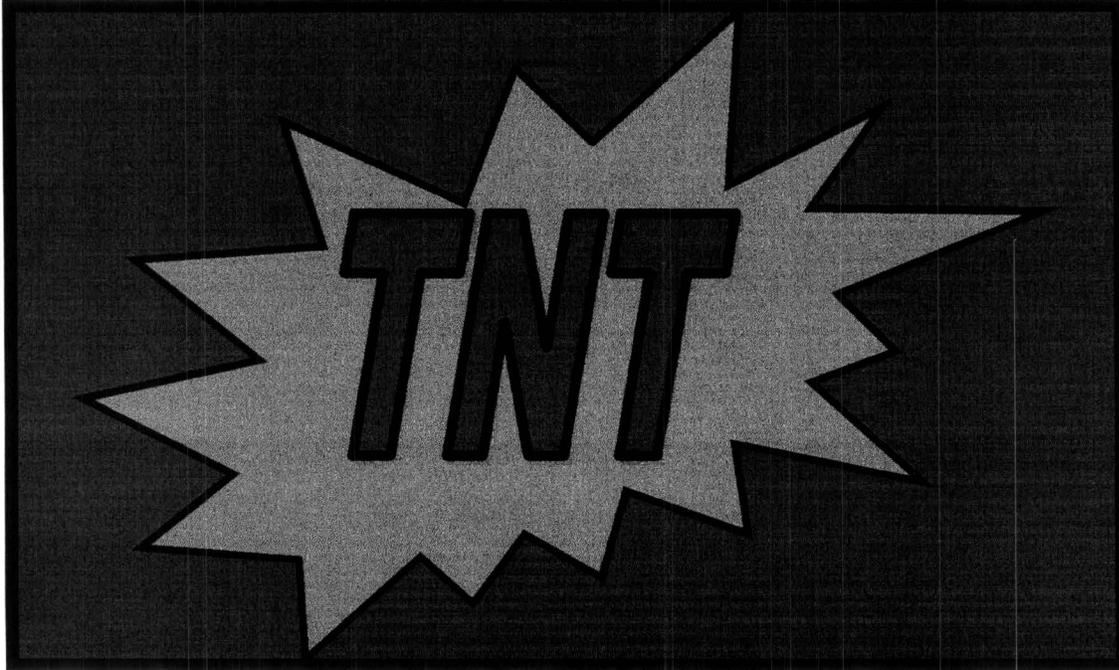
Double check! Are you using the correct Form 2275 to request a return or other documents from the FRC?

How can you tell? If you are not using the 2275 from Share Point site, you are not using the correct form. In order to ensure use of the proper form, always use the current one on the SP site.

Find the Form 2275 on the **GLD** Share Point Site Using this navigation > AFOIA Main Page > AFOIA Specific Pattern Letters and Paragraphs > FRC F2275 for AFOIA. **Please note** the 2275 is on the **GLD** not the Disclosure Share Point site.

Contact with any questions.

(b)(6)



Failed Fax at Cincinnati Special Search

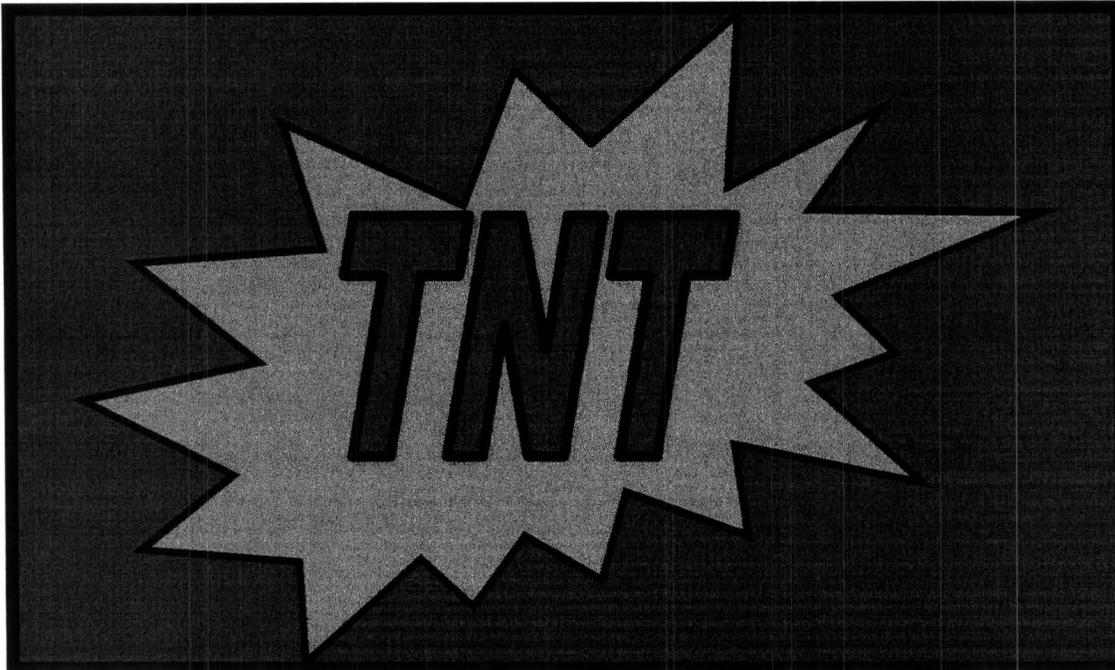
Have you faxed a Form 2275 to Cincinnati Special Search recently? Have you received a response? If you haven't, we've learned what happened.

The fax number listed on the Special Search Contacts list has been out of service for more than two weeks and your fax to them may not have gone through.

If you've experienced this problem, here's your contact to determine the status of your search:

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We've updated the Special Search contact list with a backup fax number for use while the primary number is out of service.



Certification Redux!

We've had a wave of questions recently on the certification process.

There are some great resources already available online:

1. [IRM 11.3.6](#)
2. [The Ex Parte DTU with Speakers Notes for Ex Parte IG Memo 10202010](#)

The certification procedures covered in the DTU apply to certifications prepared in any situation.

Perhaps OJIs or Disclosure Managers might want to collaborate on a workshop to review this terrific presentation with Disclosure new hires or their groups.

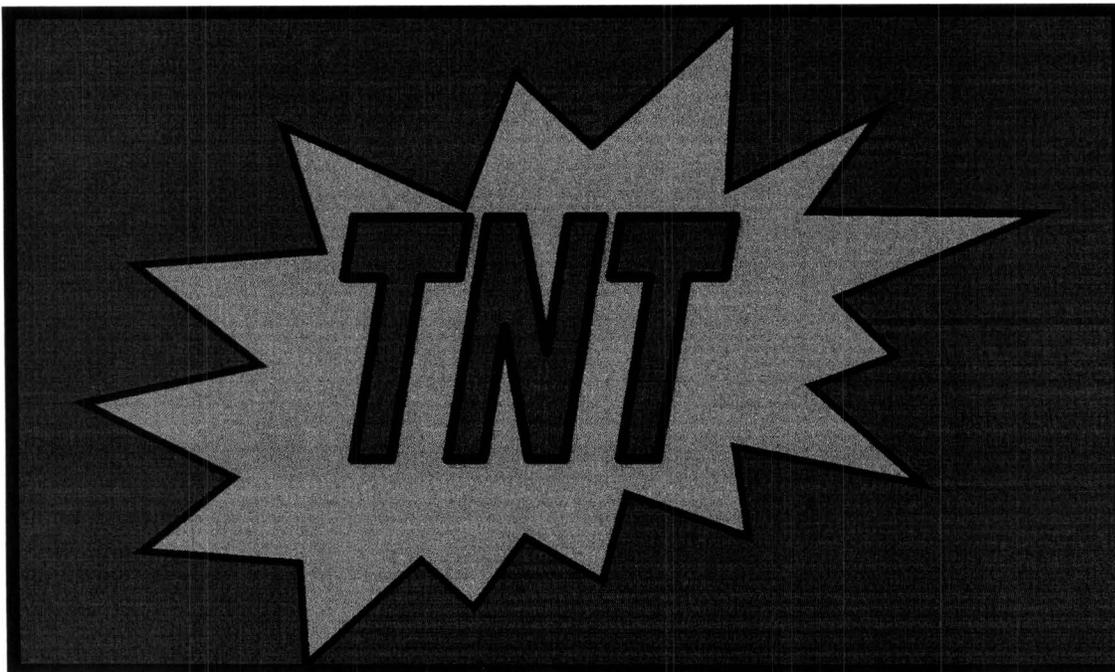
This gives us a moment to remind folks of the [Ask HQ Protocol](#) – in a nutshell – it says that when you have a question, problem, or concern you should:

1. Use the CAP process, conduct and document independent research.
2. Go to your OJI/SDS with documented research and proposed response/remedy.
3. If not resolved at that level, go to the DM (Disclosure Manager).
4. If not resolved at that level, go to the Area TA (Technical Advisor).

ONLY when those attempts to resolve the problem are unsuccessful, with the awareness/concurrence of the AM (Area Manager), the issue should be sent forward (informally and by email) with all research efforts documented to HQ.

Questions on this article should go to

(b)(6)



More on the 23C Migration from Andover to Fresno

You asked:

Are all the 23C records for Andover for all years in Fresno?

We learned:

No, not all 23C records for Andover for all years are in Fresno.

Fresno has all of the 23C records from Andover from 2006 and forward.

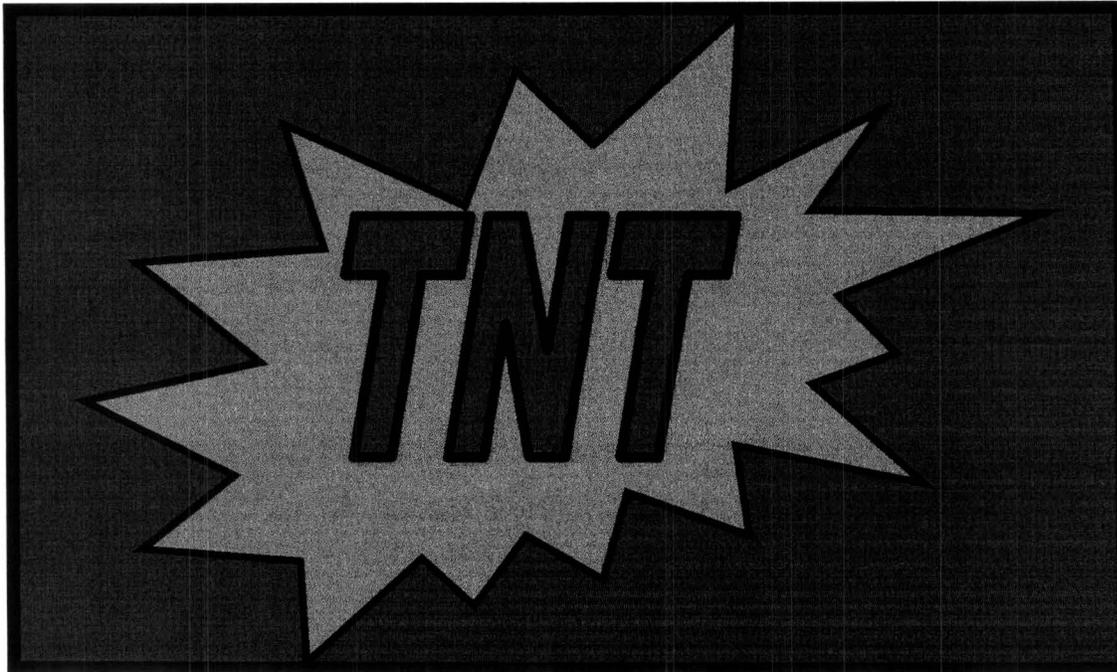
Records prior to 2006 have been retired and require accession numbers. Contact Fresno for these records and they will either provide the records or provide the necessary information for securing the records.

The new 23C contacts in Fresno are:

- [redacted] and her manager, (b)(6)
- [redacted] (b)(6)

[redacted] has the accession schedules and can locate all records from Andover. The Quick Guide to Technical Resources (GT2TR) has been updated with this important contact..

Questions? Please follow the [Ask D-HQ](#) protocol to get them to [redacted] (b)(6)



Certification Work: Clarifying a Couple of Issues

First Concern: *What does local mean here?*

Current procedures, ([Inventory & Document Management Procedures Guide](#), Section 7), direct you to work certification requests related to previously closed Ex Parte cases under local case assignment guidelines: That means:

1. Do not send the request to the DSO;
2. Do not send the request to the office that originally processed the case; and
3. Do not send the request to the AUSA's local Disclosure Office.

Regardless of whether the request for subsequent certification is received at the office that originally processed the case or the AUSA's local Disclosure Office, work the request where it lands. You have all you need to comply with the request.

Second Concern: *Trust Issues*

You might be concerned that if you didn't work the order, how can you be double darn sure that the order was valid and processed correctly to begin with? How can you be sure that you're not certifying an unauthorized disclosure?

What you should do:

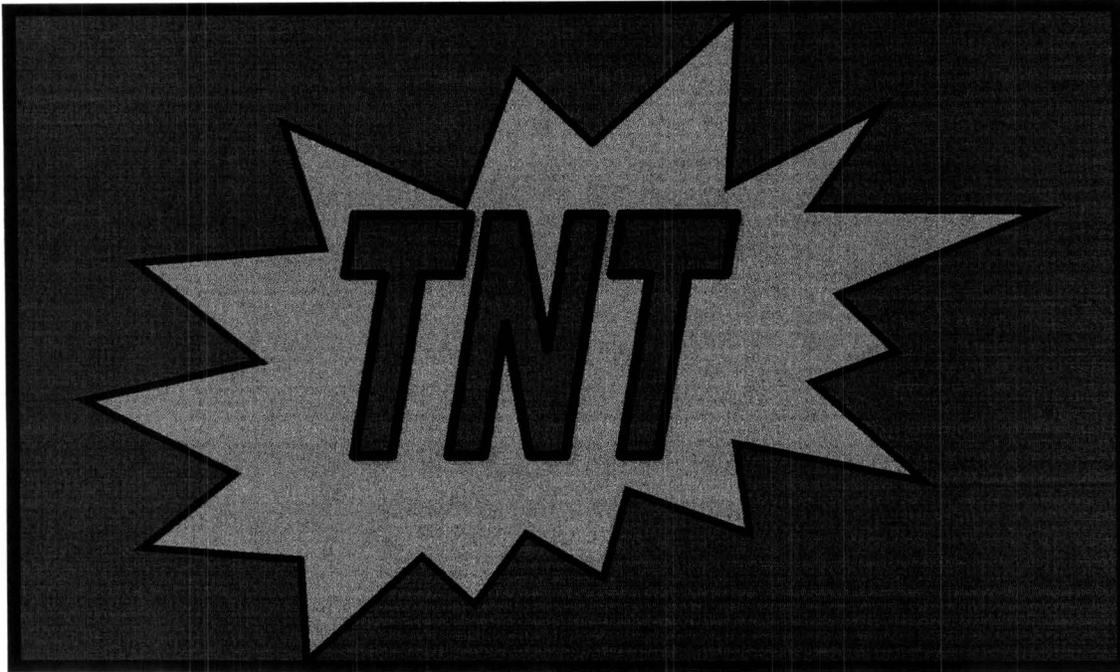
1. Get the original AFOIA case number. If you don't receive it with the request, call the AUSA asking for the certifications to provide it.
2. Make sure that you search the repository carefully. Double check the records retrieved to ensure that they are the records requested!
3. Don't fret! We have to trust one another to do the right thing the right way, but we acknowledge that needless anxiety is not always needless. You should not rework the case. Take reasonable and appropriate steps to confirm accuracy. Then let go and move on!

Third Concern: *Print What?*

Don't mix apples and oranges:

1. Provide the AUSA with a complete copy of the certified document.
2. Current procedures (Inventory & Document Management Procedures Guide, Section 7(8)) call for us to scan and import the first page of the certified/stamped/embossed document into the responsive documents. Why only the first page here? Because we're documenting the certification. We already have a full copy of the record elsewhere on AFOIA. We don't need to take up file space with another copy.

Use the Ask D-HQ procedure to contact either [redacted] (6103) or [redacted] (b)(6)



Retrieving Innocent Spouse Case Files

Open:

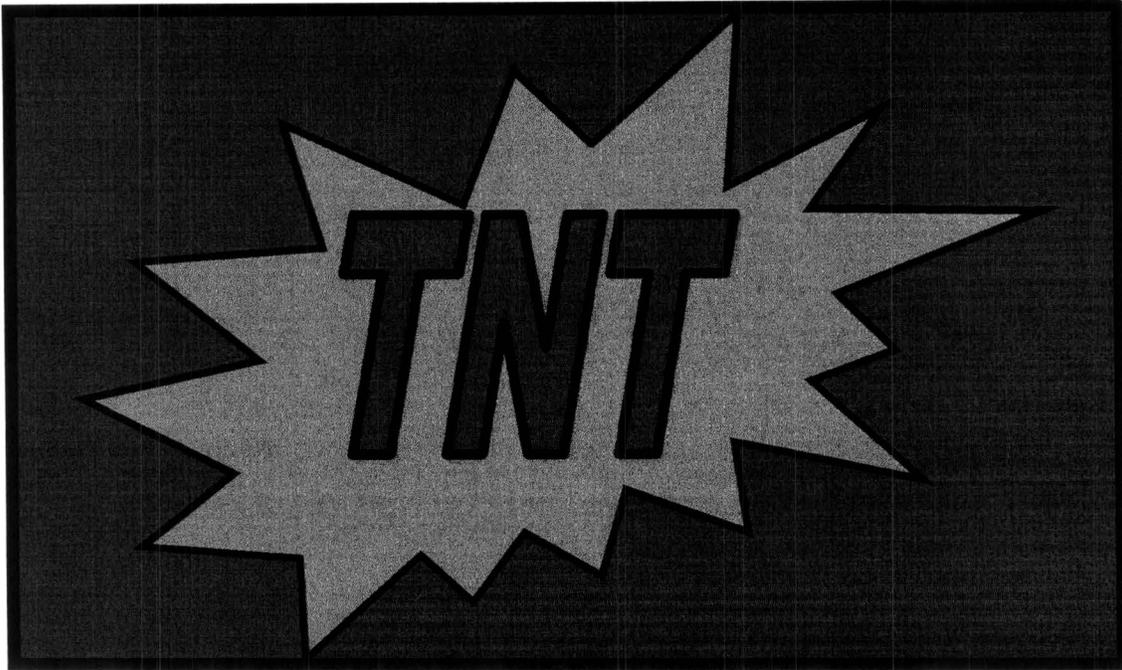
Open Innocent Spouse (IS) cases regardless of where they're located anywhere in the nation are available. Contact our new liaison by email or phone:

Primary: (b)(6)
Supervisor:

Closed:

Request closed IS cases from the Dayton Federal Records Center using the DLN from the TC 290. Follow routine procedures using the Form 2275.

Send questions about this article using the [Ask D-HQ](#) protocol to (b)(6)



An Alternate Route: Critical Work Resources on the Disclosure Shared Drive

Sometimes you have to take an alternate route into the office. SharePoint traffic snarls and other reliability issues made it clear we needed to devise an alternative.

To make sure you have access to the critical resources you need when you need them, we've copied some high-priority resources from SharePoint to the Disclosure folder on the [Disclosure Shared Drive](#). Look for these resources you rely on every day in their Shared Drive folders: pattern letters and the technical contacts, including FOIA and Federal Records Center resources (in the "Technical Contacts and Procedural Information" folder). We'll maintain these resources on both sites (SharePoint and the Shared Drive) until MITS is able to resolve the SharePoint reliability problems.

While most of you already have access to the Disclosure shared drive, newer Disclosure folks may need permissions. Even if you already have access to the Disclosure Shared Drive, you may need to remap your computer using these instructions.

Here's the process:

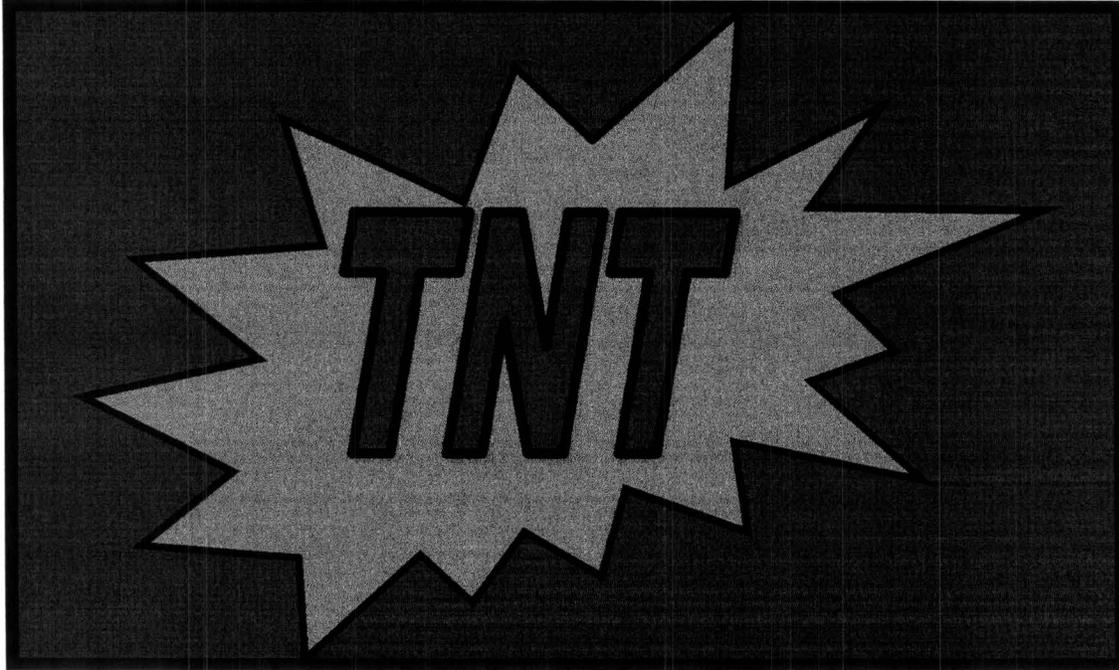
1. If you need permissions please add your information to page 2 of the "[Request for Shared Storage](#)" form
2. Return the form to

(b)(6)

3. When permissions are granted, map your computer to the network drive using the instructions in the article, "Shared Drive Access Instructions" in the November 2007 Disclosure Dispatch

Contact if you have questions about this article or other Shared Drive issues.

(b)(6)



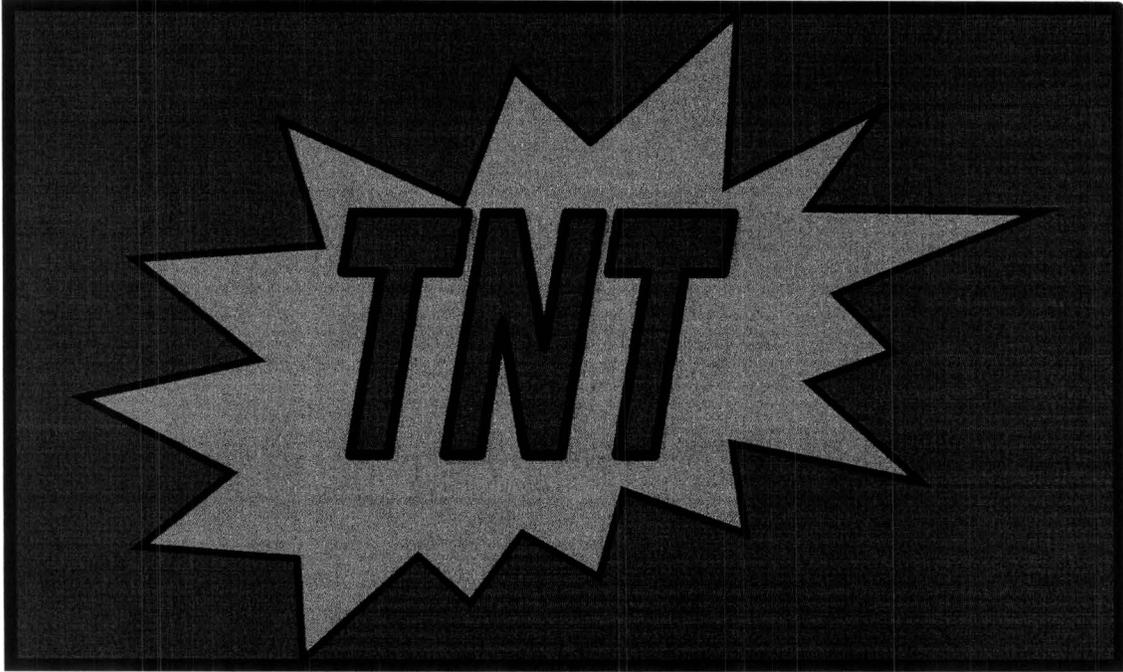
Federal Record Center Rolling Shutdown Alert!!!

All of the Federal Records Centers (FRCs) will experience a one-day shut down on a revolving schedule between February 21-29. They will not all be closed on the same day. They need to resolve some internal issues which may result in **short** delays receiving requested records. Please be patient. Everything should be back to normal March 1, but if that should change, we will let you know.

Contact with any questions.

(b)(6)

February 21, 2012



When there's something wrong with your IDRS, who you gonna call? Alt USR!

- **Locked out of IDRS?**
- **Terminal locked?**
- **Need to have a command code restored?**

Get help from a GLD Alternate Unit Security Representative (Alt USR).

Have this information ready:

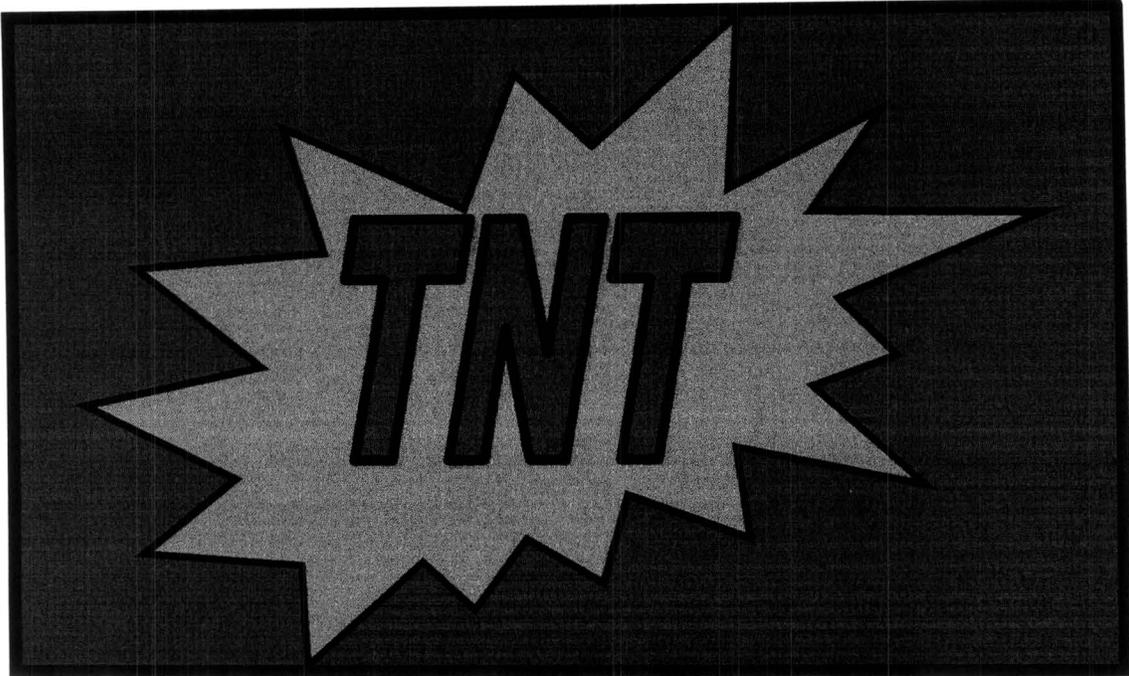
- Your 10-digit IDRS number, or
- The 5-digit IDRS group number, or
- The city where you work.
- If you've got a locked terminal, you'll also need your 4-character terminal ID (TSID). Find that number by inputting **STATS + page up** on the IDRS opening screen (the blank screen). The TSID will be in the upper right corner of the screen.

Then, contact any member of our team by e-mail or phone:

(b)(6)

[REDACTED] USR. She will assist managers and Disclosure employees if an Alt USR is not available.

(b)(6)



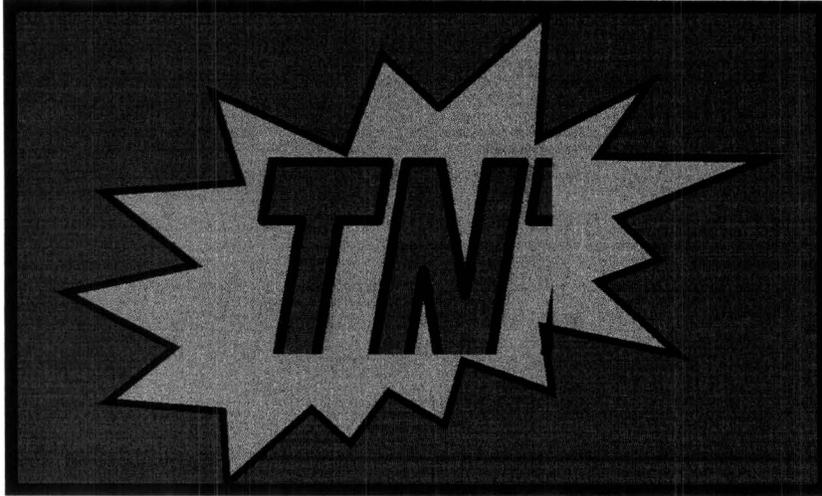
Requests for Records of Assessment

Direct requests for Records of Assessment under IRC 6203 to Campus Accounts Management for processing.

IRM 21.2.3.4.1.12 provides this clear guidance: *Requests received in Disclosure should be routed to Accounts Management in the [appropriate servicing] campus.*

Contact with any questions.

(b)(6)



New from NARA - IMF & BMF Crosswalks & A Tip to Get Across Safely

The News:

Just in from NARA¹ – two products for use in securing responsive records! We've posted these two new documents to the Disclosure Technical Resources site:

1. The updated [IMF crosswalk](#) – while the format has changed, the contents continue to provide all the information you need to request returns and files.
2. The all new [BMF crosswalk](#) – like its IMF companion, this product provides the key data you need to secure business returns.

An Important Tip:

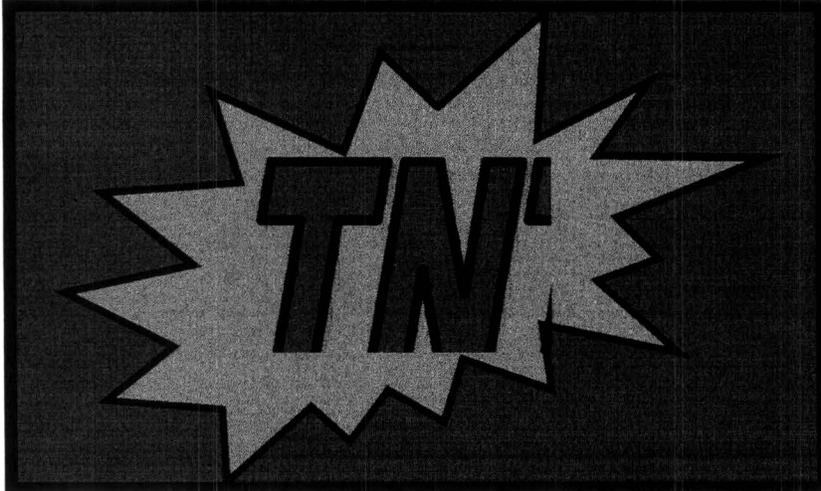
If you missed a COE patch, you might receive an error message the first time you access the IMF document. The message notifies you that the file was created by a newer version of Excel. You'll be asked if you want to download a compatibility pack so that you can work with the file.

You'll need to download and install the *COE000144 Microsoft Office 2007 Compatibility Pack with Service Pack 2* patch. During the installation process, no other applications may be open. Once completed, you'll have no trouble accessing the crosswalk.

Contact with any questions.

(b)(6)

¹ – NARA is the National Records & Archives Administration.



Interim Procedures for Conducting Research on AFOIA For Non-AFOIA Offices during Transition

The AFOIA Implementation Team developed procedures to facilitate search requests on AFOIA for caseworkers not on the system. These procedures affect searches for duplicate requests and outstanding fees.

Caseworkers can request a search on AFOIA for:

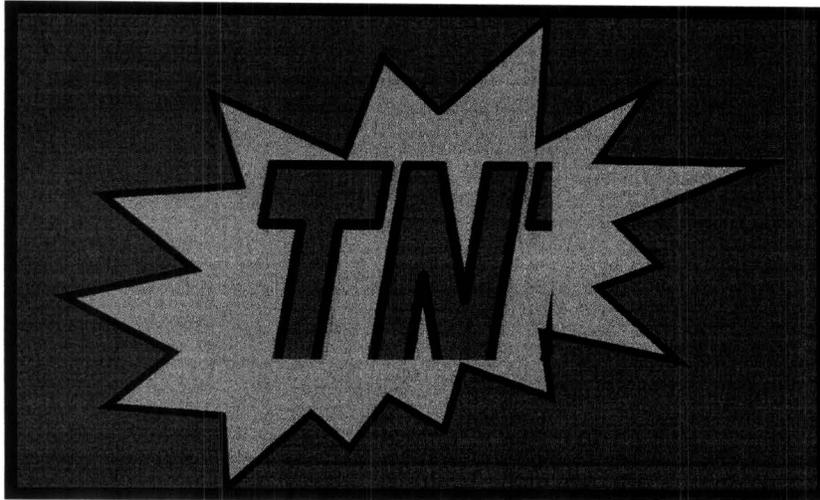
- Duplicate requests beginning February 8, 2010. Indicators of duplicate requests are:
 - Another Disclosure office is included on the cc line
 - The requester is located in a state covered by Western Area
 - The requester is known for submitting multiple/duplicate requests
- Outstanding fees beginning March 1, 2010.

Use the [recently posted guidance](#) on the AFOIA Share Point site to request a search of AFOIA.

If you have questions about this article, please contact



(b)(6)



**AFOIA Is Coming and...
So Are Changes to FOIA & Ex Parte Return Ordering Procedures**

As we transition to AFOIA, our special search process for requesting and receiving records from the Federal Records Centers (FRC) requires minor adjustment. At this time, the FRC will fax or provide copies of records in response to Disclosure requests identified FOIA and Ex Parte.

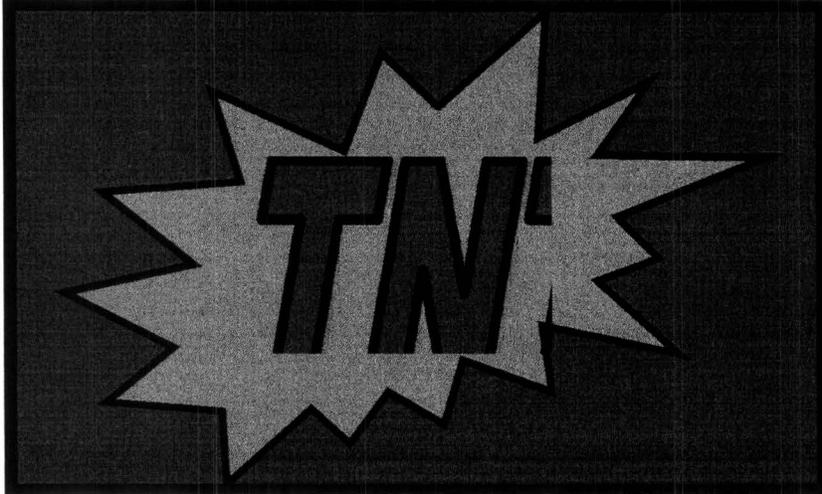
Beginning February 8, 2010, the FRC will send the original records to the address listed on FRC Form 2275 in *Remarks*. To avoid confusion, the FRC will no longer send or fax copies of requested records.

Offices **not** on AFOIA will copy and return the records to the originating FRC following current procedures.

Continue to prepare Forms 2275 and submit them as directed by the crosswalk. When your office migrates to AFOIA, you will change the address on FRC **Form 2275** to the Disclosure Scanning Operation (DSO) address in Atlanta.

Contact with any questions.

(b)(6)



Automated Non-Master File

Have you been experiencing problems accessing ANMF recently?

Here's why, on September 21, 2009, Automated Non-Master File (ANMF) converted to Oracle software.

Wondering what to do next? Don't worry; it's as easy as 1, 2, 3!

1. Submit an OL5081 requesting access to ANMF Oracle. Only one selection will be accepted. Chose: ANMF-TCC-RESEARCH GROUP ORACLE (ANMF).
2. Make sure your computer is equipped with **JInitiator** software. To check:
 - Click on START
 - Go to COE version
 - Scan the right side of the pop up screen looking for **JInitiator**
3. If you do not have this software, prepare a request via OS GetServices. When **JInitiator** is available, log into Oracle.

Note: There is a possibility that you may experience a known problem: you may not get a full screen. If you do, your computer may need a configuration change. This change requires an OS GetServices ticket to resolve.

A user friendly **job aid** guides you through the process. If you require assistance with ANMF, contact: [redacted] or [redacted] Contact [redacted]

[redacted] with any questions about this article.

(b)(6)

Tips 'n' Tricks Update: Assessment Documents, Form 2162, and How to Get What You Really Need!

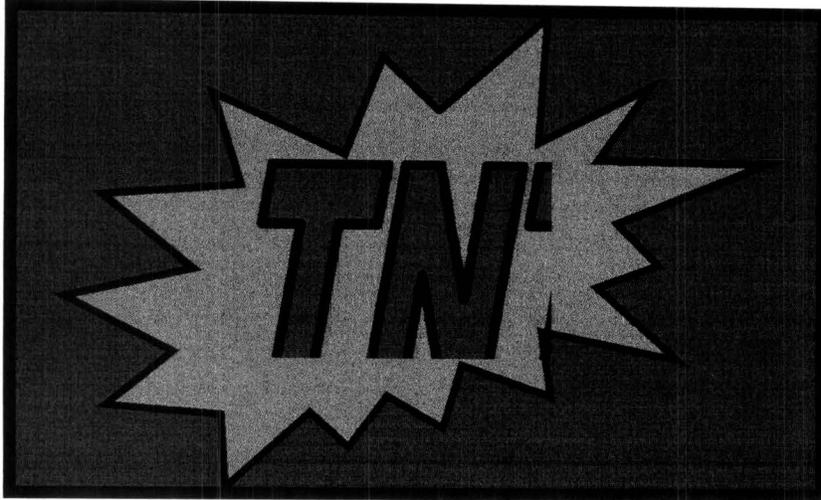
In an article in the Fall 2009 Dispatch, *Tips 'n' Tricks: Finding Form 2162*, we told you about a procedure that we thought would help you respond to FOIA requests more quickly. We found, however, that the assessment documents obtained through that process are not signed. They are not appropriate to send in response to requests for Form 2162.

The important thing to know is that, while the manually prepared Form 2162 is indicated as obsolete on **Electronic Publishing**, it is not. The old paper process was replaced by an electronic alternative. RACS 025. To get the documents responsive to the intention of the request, please continue to use the **existing procedures** with Form 13906 to secure assessment records through our **Campus Assessment File Contacts**.

To review the procedures, go to the step by step guidance starting at Slide 25 of the **RACS DTU power point** available on the Disclosure Share Point Site.

Please don't go to [redacted] as what she can give you is not what you need for your case. Contact [redacted] with questions about this article.

(b)(6)



Tips 'n' Tricks: Trouble with EDIMS Viewing & Printing?

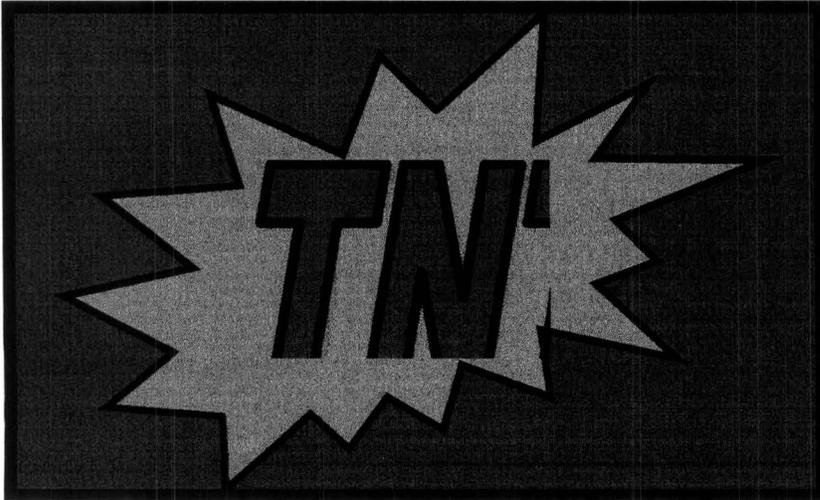
We've received word that several EDIMS users have had problems with their viewing and printing options. These problems arise when the user is switching from a desktop to a laptop computer and receives the latest Workstation Standards COE.

The problem: The latest COE, version 9.01.01, had changes to the security settings. Those changes make the security too tight for the user to access their viewing and printing options.

The solution: Run the hot fix designed to solve the problem, COE000182.

Instructions to run hot fix COE000182:

1. Open Internet Explorer and go to location: itdev.enterprise.irs.gov, the Workstation Standards page for COE
2. In the bottom right corner of the page is a *View All Issues* link, click that to bring up a Hot fixes and Issues page
3. Scroll to the bottom of the page and click on COE000182 - IE Zone Update for 09.01.01 Image, a page called COE Knowledge Base Article COE000182
4. In the middle of the page is a Resolution section, click to download this update
5. When prompted save it to your desktop it will place an ICON on your desktop
6. Double click on the icon to install the software.
7. After the update is done, close your Internet Explorer, shutdown and restart your computer. The restart allows the new settings to take effect
8. Log back into the application (i.e. EDIMS) and run the print option



Have you heard? The 5466-B is Fillable Now!

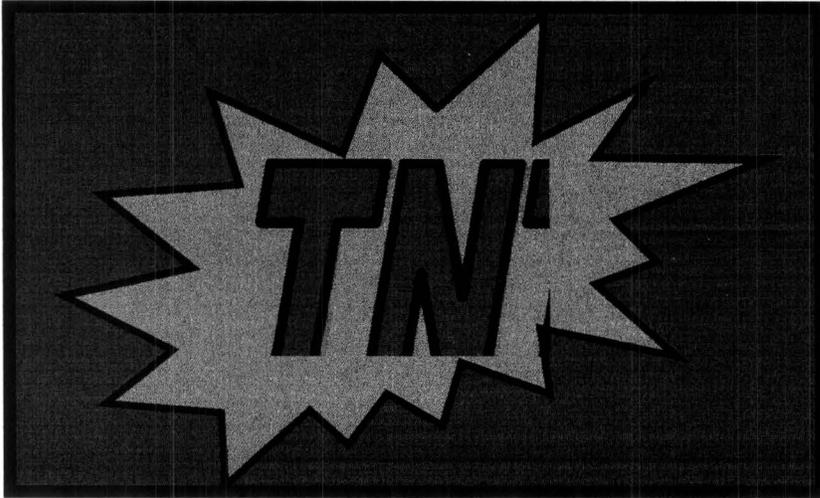
On February 17, 2010, the Form 5466-B became fillable. Simple to use, just fill in appropriate information online and print the completed form.

Just a tip, you may need to refresh your web the first time you access the 5466-B in order to access the fillable form.

Fillable forms - just another tool to help you be more efficient in your job.

Contact with any questions.

(b)(6)



Form 8453: What It Is, What It Was, and Where to Find It

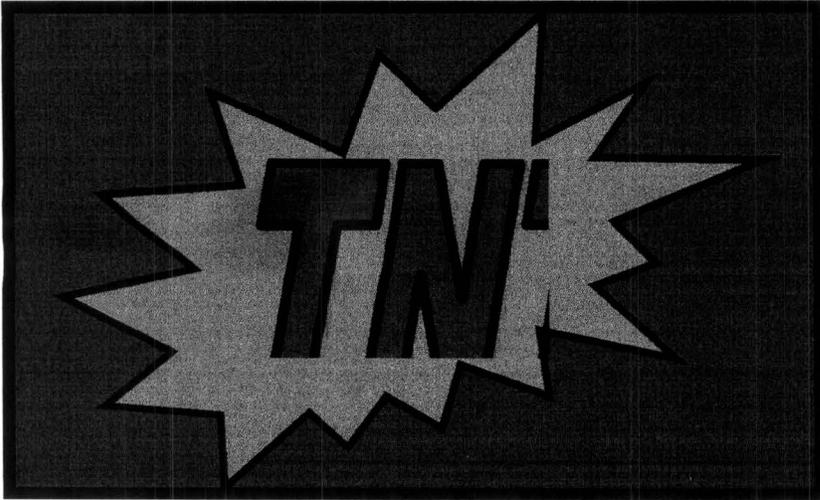
Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, was once used to sign an electronically filed return. Now it is simply a transmittal form. It does not contain the signature of the taxpayer. IRM Exhibit 1.15.29, item 55(2) provides a succinct summary of information about the form and its retention.

To secure a Form 8453 in response to a request, use a Form 2275 and send to:

The Campus where the return was filed	For Forms 8453 filed for the current processing year
The appropriate FRC	For all prior year Forms 8453

Contact with any questions.

(b)(6)



FRC and Files: Do It Once – Do It Right!

When ordering files to respond to an ex parte or FOIA request, please make one request to the appropriate FRC. Please do not send a separate request for the same records to Files.

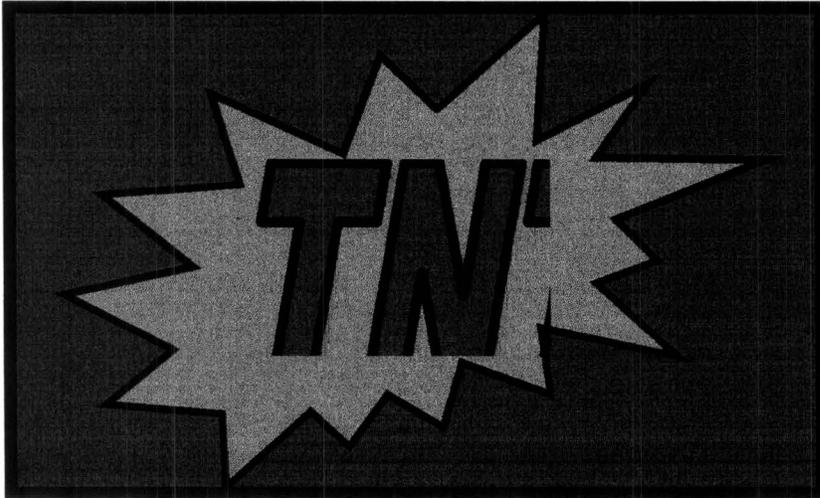
Most of the records we need are located at the FRCs. When we request a return from the FRC and the same return from Files, Files forwards a request to the FRC for processing. FRC receives and then must process a duplicate request. The redundancy of effort is inefficient and something we can easily control.

Duplicate requests demand additional resources that ultimately reduce the efficiency with which all our requests are processed.

Minimize everyone's efforts and maximize our efficiency - make the request to the FRC only. Do it once – do it right!

Contact with questions.

(b)(6)

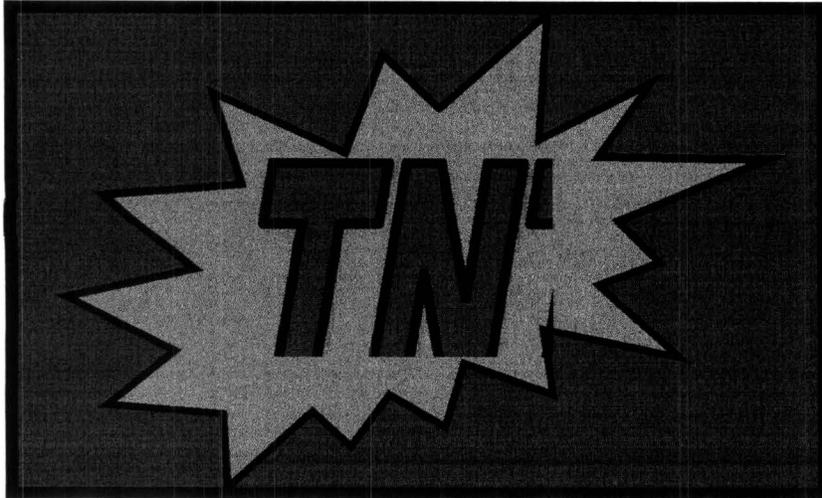


You Don't Have To Take It Anymore!

Have you ever taken a call from an abusive caller from outside the IRS while working the Help Desk? Well, you don't have to take it anymore! No IRS employee should be subjected to abusive treatment while on the job.

Calmly follow the steps in the recently issued [Disclosure Help Desk Interim Guidance memorandum](#) to take control of the situation and minimize the impact of the abusive behavior.

While remaining calm and customer focused usually defuses the situation, when that doesn't work, report the incident as directed.



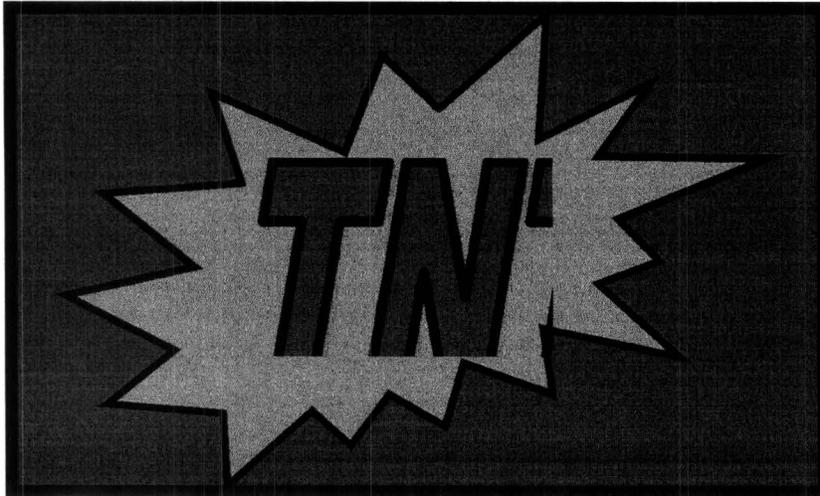
Hide a Key!

A [MITS news release](#) provided tips on how to connect to sites on the IRS intranet if the IRWeb is down. Please follow that advice and hide a key to the sites that are critical to your work! Here are some key Disclosure sites with their URLs to add to your favorites:

- **The Disclosure Share Point Site**
http://wsep.ds.irsnet.gov/sites/co/dcse/sbse/cl/GLD2/D_isclosure/default.aspx
- **The Disclosure Reference Page**
<http://mysbse.web.irs.gov/CLD/GLD/Disclosure/Reference/default.aspx>
- **AFOIA Share Point Site**
http://wsep.ds.irsnet.gov/sites/co/dcse/sbse/cl/GLD2/A_FOIAMAIN/default.aspx
- **IRM Online**
<http://irm.web.irs.gov/default.asp>
- **The Disclosure & Privacy Law Reference Guide**
<http://www.irs.gov/pub/irs-pdf/p4639.pdf>

If a shortcut to a site on your desktop fails unexpectedly, here's how to put it back up:

1. Put the URL into your browser address window and go to the site
2. Right click anywhere on the page
3. Select **Create Shortcut** from the drop down menu
4. Click **Okay** when asked if you want to place a shortcut on your desktop



ICONna Go On Like This! I'll Need Some Time!

Well, Disclosure, here's a message for you that sounds like something Mr. Scott would say to Captain Kirk:

IAT/SWFT (Integrated Automation Technologies / Standard Work Flow Tool) – what most of you call your IDRS Icon - is undergoing some changes.



Because of the new **InfoConnect 8.1**, MITS will remove the IAT/SWFT icon from your desktop on May 4th, 2010.

What does that mean? You won't be able to access the IDRS through that icon.

Then what do I do for IDRS? You won't panic, with Spock-like calm, follow the instructions attached to this article to:

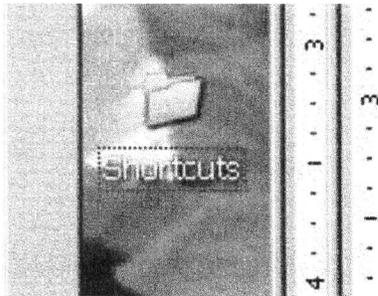
- Locate the new icon
- Put the icon your desk top
- Set up the toolbars

Contact or with questions about this matter, your warp drive or photon torpedoes.

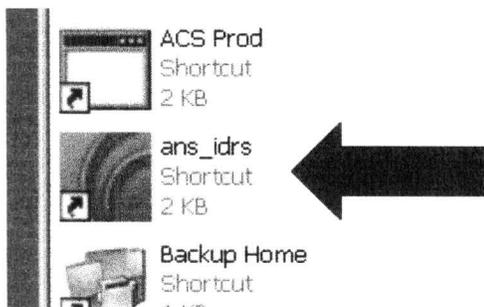
(b)(6)

Step One: Finding Your New IDRS Link

- Click on the “Shortcuts” folder on your desktop:



- Find the Andover IDRS



- To bring this link to your desktop you must:
 - 1) Right click on the new Icon
 - 2) Select **Send to** and then **Desktop (Create shortcut)**. This will create a copy of the new shortcut on your desktop.



This is your new icon to access IDRS with the SWFT/IAT features.

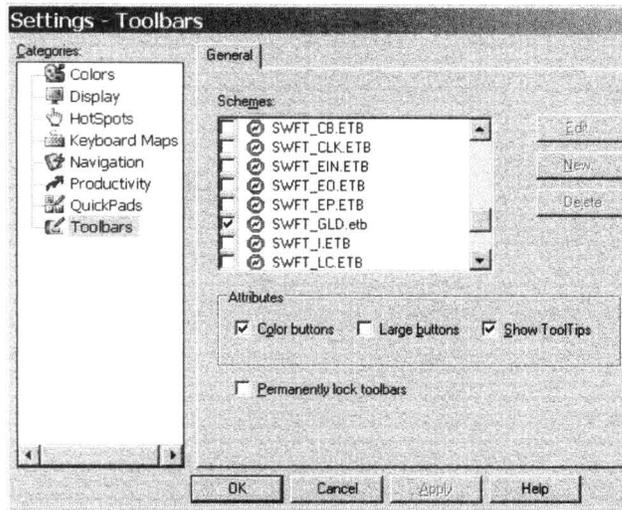
Step Two: Using Your New IDRS Link

When you open your new link, you may have your SWFT/IAT toolbars **or** you may have to set your toolbars up again. If you have to set it up follow the directions below:

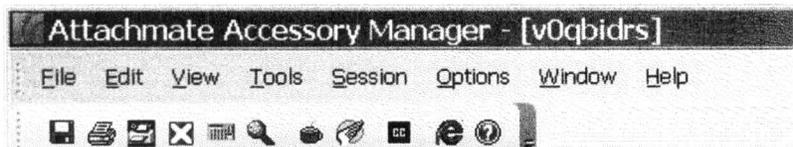
- Click on **Options Settings** and then **toolbars**.

In the Toolbars menu, uncheck *all* boxes that are checked *and then* CHECK the SWFT_GLD.etb.

- Click **Apply** and **OK**.



- Now click the save icon on the toolbar you should have your GLD toolbar as shown in the illustration below



- Open your command code quick pad by clicking on the **CC** button
- Place it where you want it. Change your colors, if you'd like.
- Make sure to click on the **SAVE** icon.

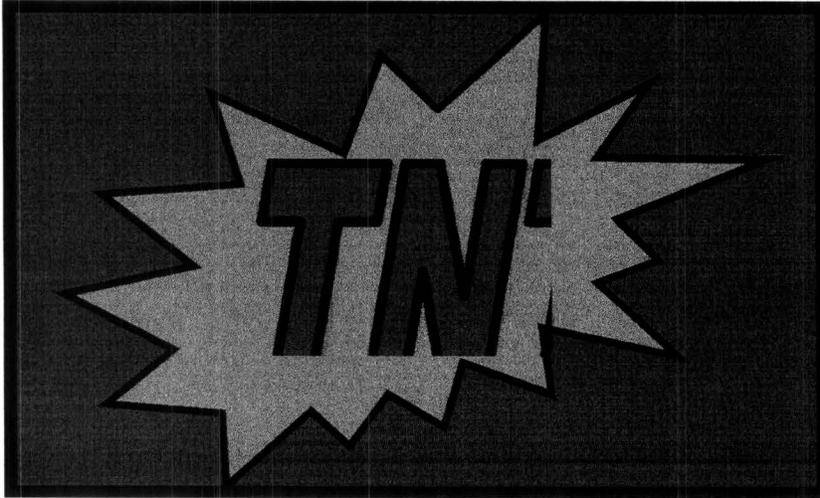
Troubleshooting

Problem mapping your keyboard?

- Click on **Options**
- Then **Settings**
- On the **left**, choose **Keyboard Maps**
- On the **right**, choose **_SWFT_IDRS2.EKM**
- Click on **Apply**
- Then **OK**

Problem opening the CC quickpad?

- Click on **Options**
- Then **Settings**
- On the **left**, choose **Quickpads**
- On the **right**, choose **SWFT DiscCC.EQP**
- Click on **Apply**
- Then **OK**.



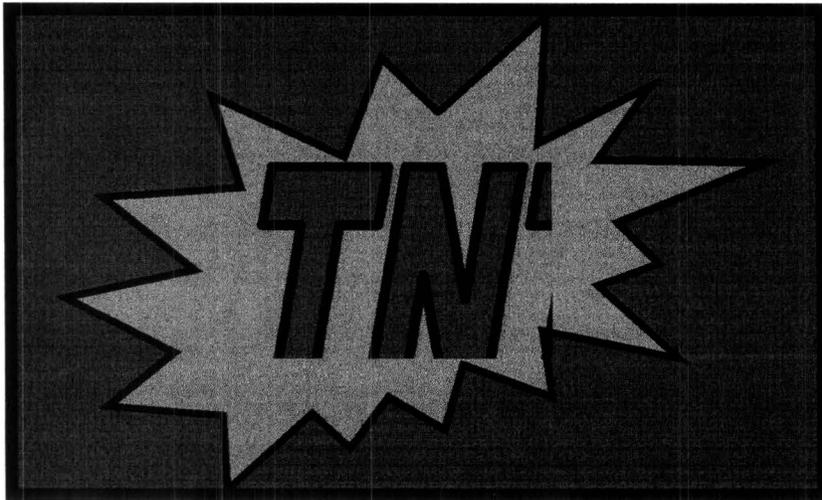
IDRS Profile locked? Need a USR now?

Ever lock your IDRS profile and not know who to contact for help? Wonder no more.....

If you need assistance with unlocking your IDRS profile, check the following web site for a list of people who can help: <http://iuud.web.irs.gov>

Developed as a resource where employees can obtain information about IDRS units and IDRS security personnel, the IUUD will provide current real-time contact info for USRs. Employees can search for info by individual unit or by business organization.

Contact with any questions. (b)(6)

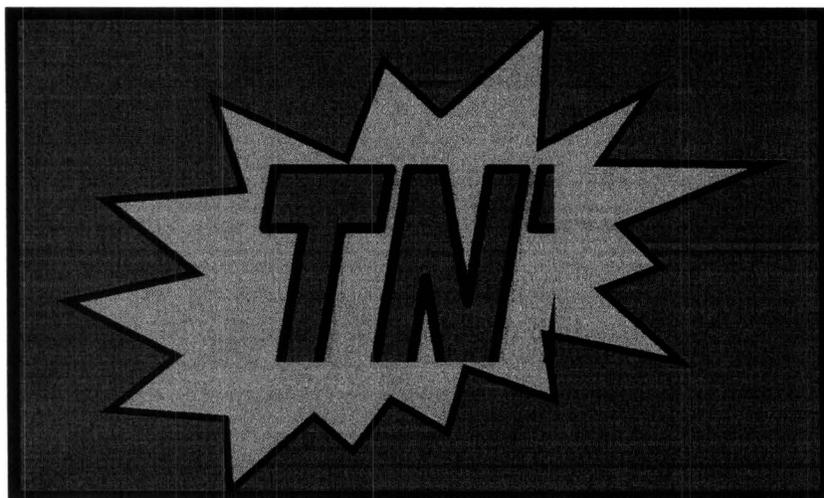


Tips 'n' Tricks: Autumn - When leaves fall and returns move!

As they do each year at this time, many files and returns are moving to alternate storage locations to accommodate the demands of the new filing season. To help you track the returns you're looking for, we've updated the [IMF cross-walk](#) to reflect the changes for this fiscal year.

While we've linked you directly to the cross-walk above, to help you get better acquainted with the Disclosure SharePoint site, we'll also be including navigation tips in articles for the short term. Find the cross-walk is in the Disclosure Share Point site > Technical Resources Section > 6103 Section > in the folder marked Federal Records Center Requests.

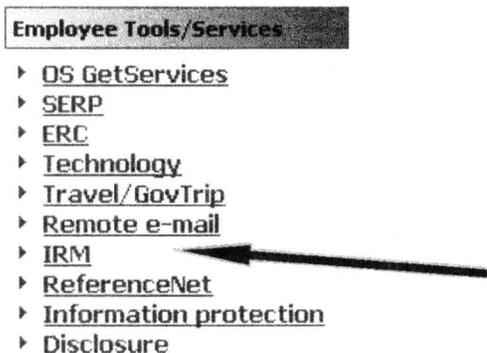
So, remember: if you're looking for a return or other file, be sure to check the most recent IMF cross-walk posting before sending off your document request.



Get to the IRM the Easy Way with IRM Online

Service-wide Policy, Directives and Electronic Research (SPDER) offers a Google-searchable version of the IRM, IRM Online. It replaces the IRM Online product formerly provided by LexisNexis. This IRM version ties into the official **IRM in PDF Format**, so it is always current, reliable and easy to use!

Look for the IRM link under Employee Tools/Services on the IRWeb main page, a few lines above the Disclosure link.



IRM Online gives you combination of browse and search capabilities to make research easier and faster:

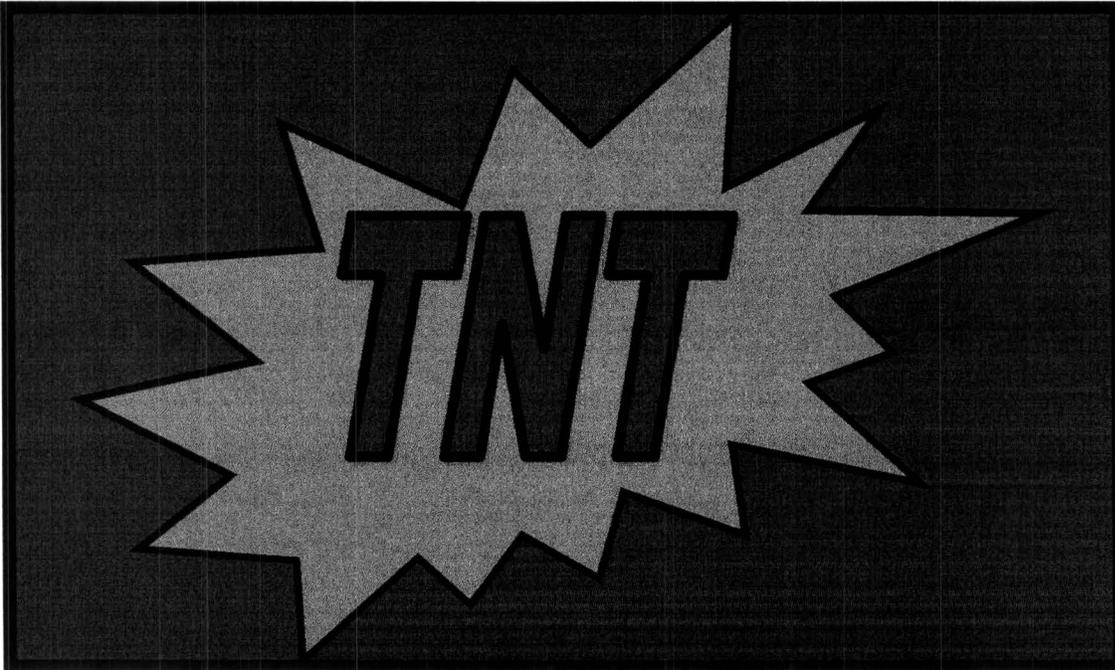
- Browse by IRM number, by title or by IRMs recently updated in update order
- Browse directly to specific tridocs or browse to chapters or sections

- Search the entire IRM or search only in specific chapters
- Use sophisticated searching features to enable searches for all words in a search string or for specific phrase searches, to exclude unwanted words from a search, to limit variations in a search term, to search for any of multiple terms in a search string and to direct your search to return results found in the title of the IRM, in the text, in the url or in all three
- Link to Interim Guidance websites for the business units

For those of you who provide articles to the Disclosure Dispatch, Hot Topics or other Disclosure Publications, **IRM Online** links are stable, unlike the links to the **IRM in PDF Format**. That is, if you have a link to an IRM section in an article and that section receives an update, the link you placed in the article will point to the updated version after the change. Updates to **the IRM in PDF Format** change with the updates and that link you placed in your article points to an outdated version after any updates.

Check out **IRM Online** today! Contact with any questions.

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Modernized e-File (MeF) Replaces ELF

Processes are in place to begin storing IMF returns filed electronically to modernized e-file (MeF) software rather than ELF. For Disclosure this change means that there are new procedures for securing electronic returns processed as MeF.

Use the Employee User Portal (EUP) to get the records you need:

How will you know that you are dealing with an MeF return? The IMFOLI transcript for an IMF return filed electronically will look like the illustration below:

```

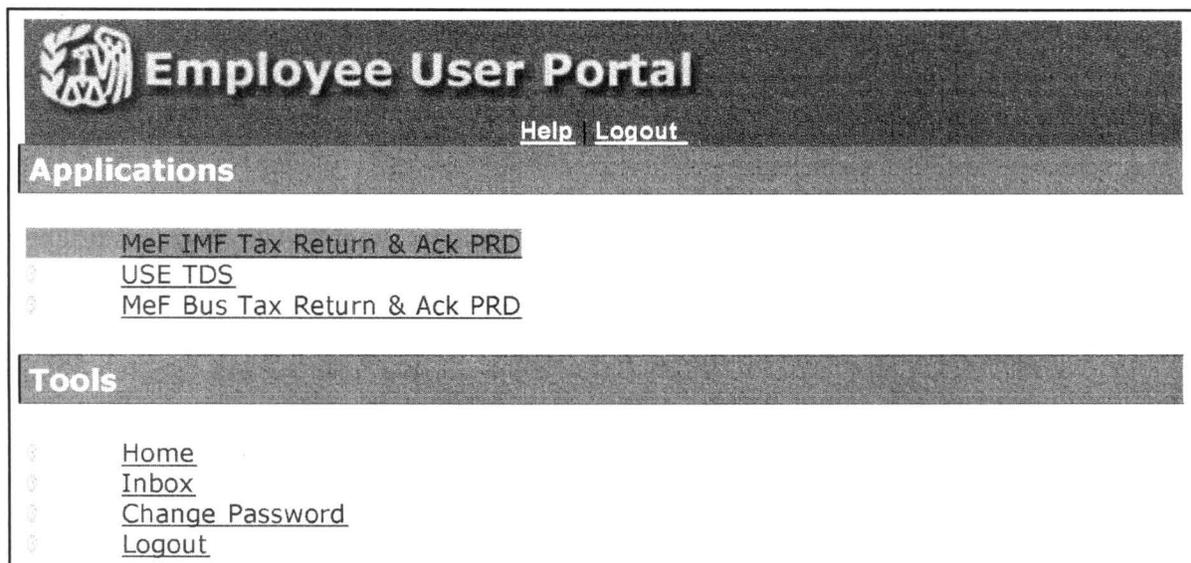
IMFOLIXXX-XX-XXXX      IMF INDEX  NM CTRL:XXXX      UP-CYC:XX
XXXXXXXXXXXXXXXXX
ENTITY MF ACTIVE:XX FREEZE CODES: -  AUDIT HISTORY: XX VESTIGIAL: XXX
TOTAL ASSESSED BAL:      .00 (TOTAL OF ACTIVE TAX MODS ASSESSED BALS)
      MF      INTEREST FREEZE  POSTED  STAT
MFT TXPD FSC ACT TIF  TOTAL MOD BALANCE  COMP DTE CODES  RETURN ADJ
HIS
30 200812 4 25 YES      .00 20100705 -  ELF  NO 12
30 200912 1 25 YES      .00 20100705 -  MEF  NO 12
    
```

Your first step is to request access to the MeF Return Request and Display (RRD) application:

1. Log in to the 5081 application
2. Select "Initiate a Personal 5081"
3. Select "Request Access to an Application"
4. Click "Continue"
5. In the "Look For" box on the top right enter MEF
6. Click "Find Now"
7. In the Matching Applications box Highlight " ITXRTNV_PR (MEF-EUP)"
8. Click "Save"
9. In the Saved Application List you should see " ITXRTNV_PR (MEF-EUP)"
10. Click "Continue"
11. Click "Submit"
12. Enter your Online 5081 password
13. Click "Submit"

An email will notify you that you are approved for access.

Log into the EUP. A link for "MeF Bus Tax Return & Ack PRD" appears on the left side of the EUP Welcome screen as shown below.



Click on the link for access to the "Transmission & Return Finder," which allows you to search for a return by DLN or SSN. This step is illustrated below.

IRS Modernized e-file Return Request and Display Production System
IRS IMF Tax Return User
Search by: DLN SSN
Required Information
DLN:
Find Reset

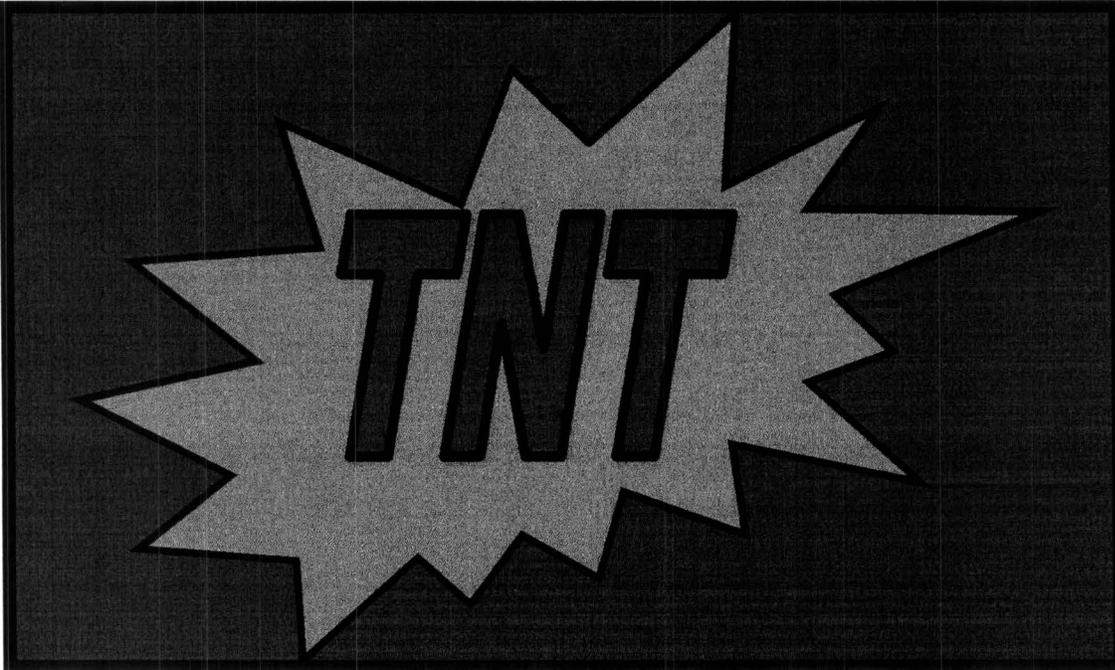
IRS Modernized e-file Return Request and Display Production System
IRS IMF Tax Return User
Search by: DLN SSN
Required Information
SSN: Match: Primary SSN Only
Optional Information
MFT: All Acceptance Status: All
Tax Period Year: Tax Period Month:
Find Reset

Two important points to remember:

1. Access to Return Request and Display (RRD) through the Employee User Portal (EUP) is subject to UNAX rules. IRS Policy strictly limits employee access to tax returns and return information (whether paper or electronic) to that needed to carry out their tax administration duties. Document any inadvertent access using Form 11377 or 11377-E, Taxpayer Data Access.
2. These instructions presume access to the Employee User Portal. If you do not have access or know how to use the EUP, please contact your Manager or Senior Specialist.

Please contact Policy Analyst

(b)(6)



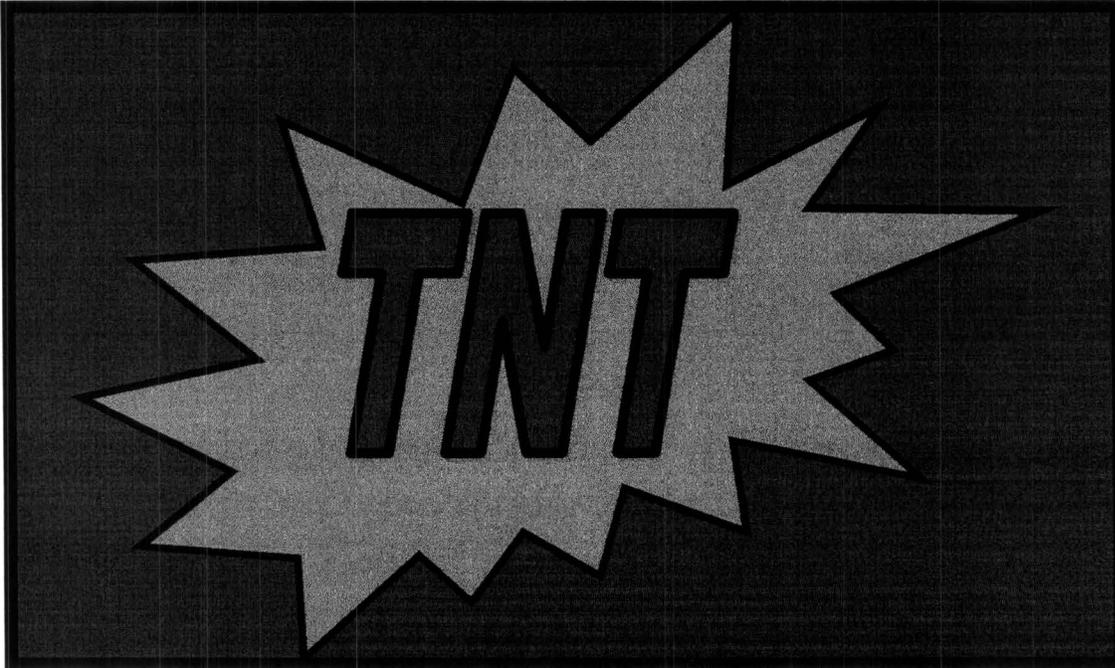
Tips 'N' Tricks: New IDRS Command Code - TPIIP

Have you heard about the new IDRS command code? TPIIP (Taxpayer Personally Identifiable Information Protection) recently released into production, embeds research capabilities with a redacted Social Security number. The new command code enables IDRS users to authenticate domestic and international taxpayers by means other than the full SSN.

TPIIP was established in response to an OMB Memorandum which requires all federal agencies to eliminate or reduce the unnecessary use of SSNs.

Questions? Contact

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Tips 'N' Tricks: Notice Anything Different on IRP Transcripts Lately?

Have you pulled an IRP transcript lately (in the last two months) and noticed something new at the top and/or bottom of the transcript? If you have pulled a transcript, look to see if it contains the following messages:

Top: "This is a SRFMI IRP doc"

Bottom: "State Reverse File Match Initiative"

What do these messages mean?

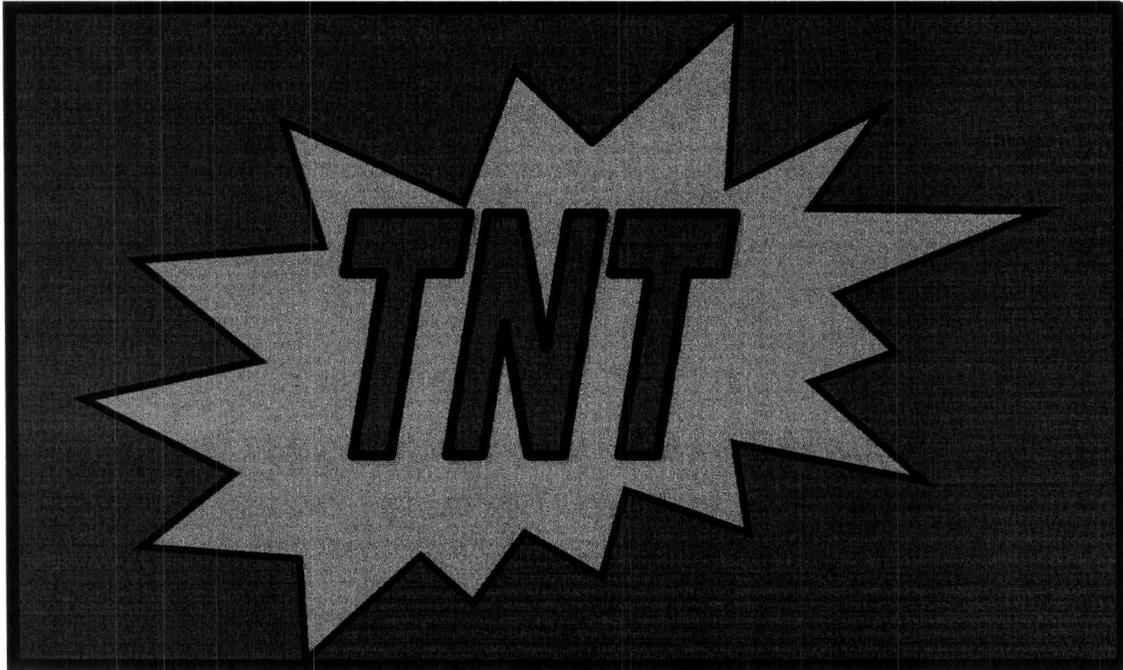
The SRFMI IRP document is an Information Returns document received from the states to show that the taxpayer filed a state return along with the monetary information from the state return filed.

SRFMI documents are not income documents; they merely compare the information filed with the state to the information filed with the IRS.

If there are no other documents than the SRFMI documents, then there are no IRP documents for the taxpayer. SRFMI notices began appearing in November 2009.

Contact with any questions.

(b)(6)



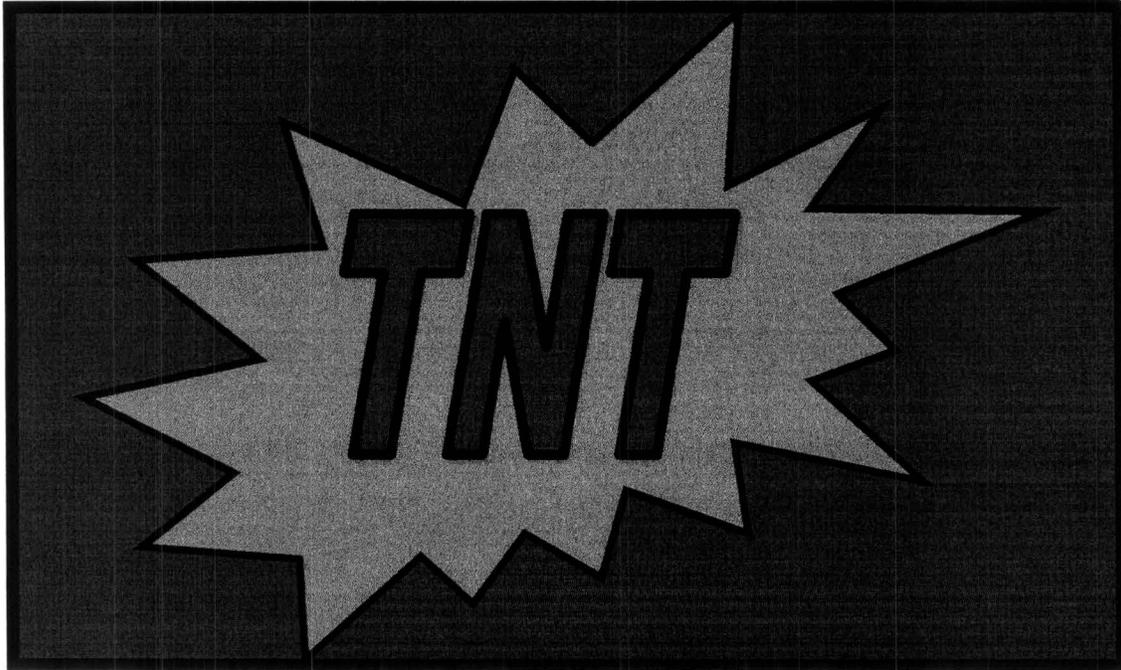
Requests for Collection Files

New procedures to secure Collection files become effective December 1, 2010. The new process is the result of agreement between the IRS Records Manager and NARA (FRCs).

A memo signed by the Director, Governmental Liaison and Disclosure on November 10, 2010 outlines the new procedures. Use the Template for Optional Form (OF) 11 posted to the 6103 Procedural Information and Job Aids section of the Share Point site to format your requests.

Contact with any questions.

(b)(6)



Preparer Penalty? Puzzled? Pshaw!

Here's what you need to do to locate responsive documents when you receive a request for a return preparer penalty file:

For preparer penalty assessment documents associated with a **closed** exam: use the MFT55, TC240 DLN to request the records from files.

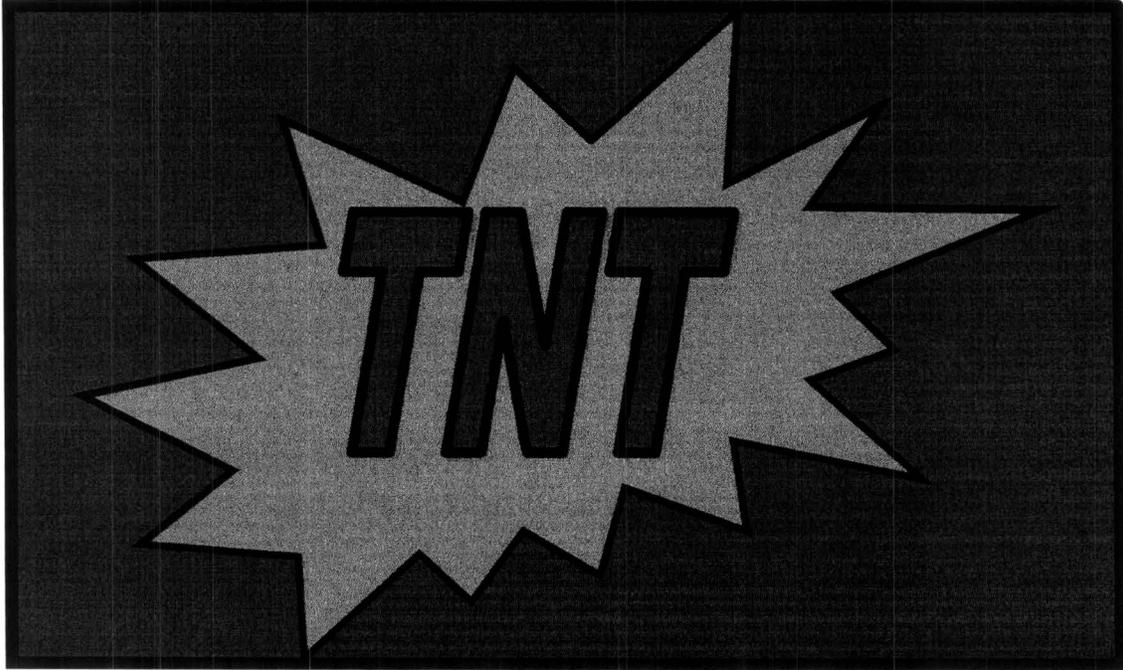
Locating penalty files for **open** examinations requires a different process as there's not yet information on the preparer's IDRS record to show that it's in examination. In this situation, contact the Return Preparer Coordinator to locate the penalty file.

To facilitate your search, we've added a link to [SBSE's Return Preparer Coordinator listing](#) to the [Quick Guide to Technical Contacts Resources](#) on the Disclosure Share Point site's 6103 page.

Detailed information about preparer penalty investigation procedures are available through the [Return Preparer](#) breadcrumb link at the top of the Return Preparer Coordinator listing page.

Please contact if you have questions about this article.

(b)(6)



RAIVS to Process Requests from Conservators & Guardians

Effective December 15, 2010, RAIVS will respond to requests from conservators or guardians for copies of returns or transcripts of minors or other incompetents in their care.

Respond to requests sent to Disclosure after that date following these instructions:

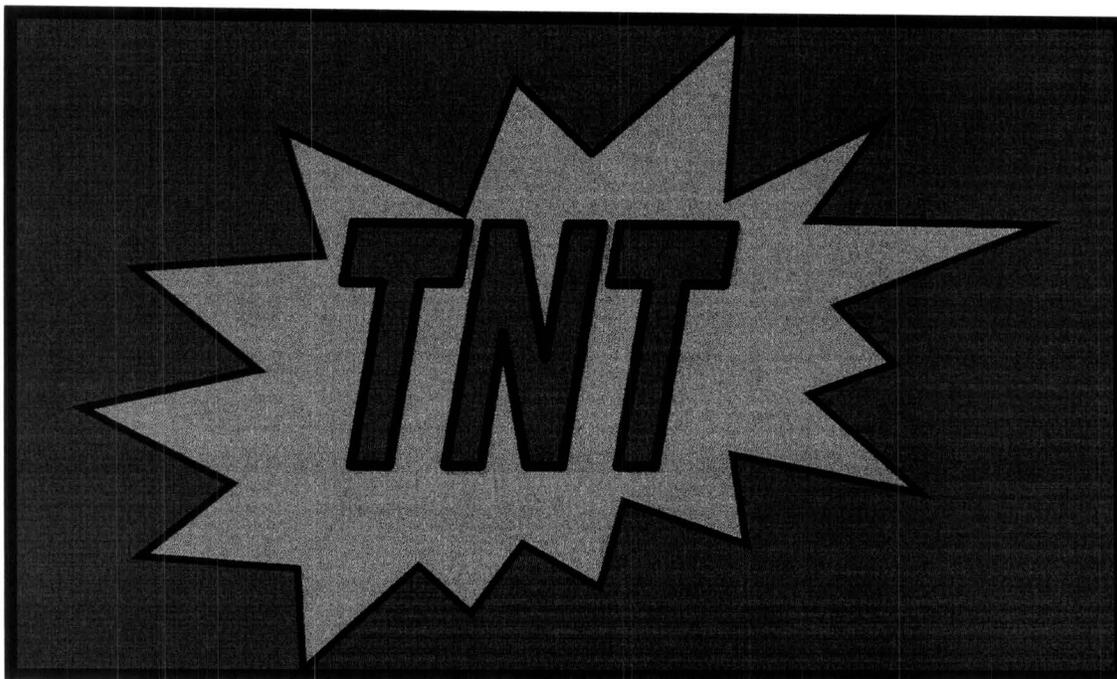
1. Use the standard paragraph located in Tab C FOIA Response Letters.
2. Remove the second paragraph.
3. In its place, inform requesters that Disclosure will no longer process these requests by including the following language:

The IRS has a routine agency procedure for requesting [name of return or transcript]. The Disclosure Office will no longer process these requests.

Please mail all future requests using Form 4506 [or 4506-T] with your proof of guardianship or conservatorship to the RAIVS unit. You will find instructions and mailing information on the back of the form. I am enclosing Form 4506 [or 4506-T] for your convenience.

Contact with any questions.

(b)(6)



Federal Agencies & RAIVS Rejections

During the AFOIA computer lab, we learned that RAIVS was rejecting Form 4506 requests for copies of tax returns requests from federal agencies. These requests were rejected because no payments accompanied them. We conferred with RAIVS regarding the problem.

RAIVS managers reminded their employees that federal agencies are an exception to the fee requirement. IRM 3.5.20.6.1 provides specific guidance to RAIVS employees on this point.

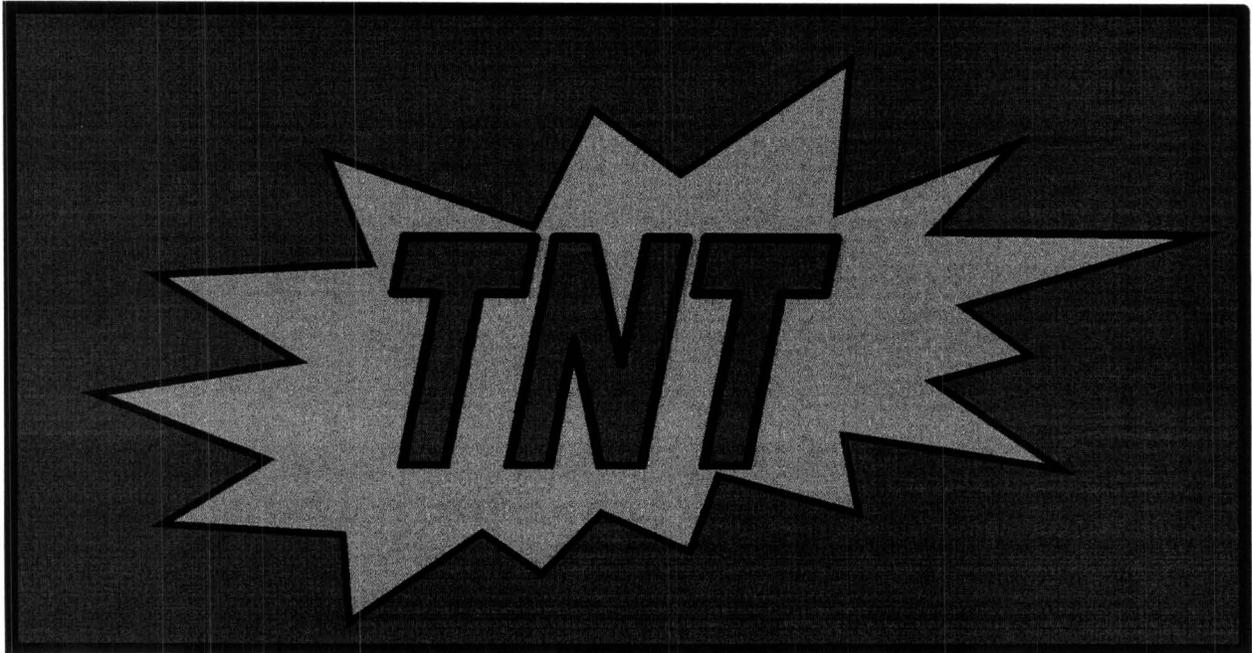
Note: RAIVS will continue to reject Forms 4506 that are incomplete or missing required information.

Some offices made excellent relationship management strides by delivering outreach presentations on Forms 4506 for their frequent federal customers like US Probation, OPM background investigators, and others.

Should the RAIVS rejection problem surface for your office in the future, please send a referral providing specifics of the incident through managerial channels to

will also respond to questions about this article.

(b)(6)



Tips for Refiling Returns/Documents with the FRCs

In response to feedback from our contacts in the FRCs regarding returns and documents Disclosure's sent back for refiling, here are some reminders on the preparation of documents for returning records to the FRCs:

- **Return original documents, not copies.**

FRCs reported receiving quite a few documents which appear to be copies. IRS must retain the original record. Once we make the appropriate copy or compare the copy provided to the original in the case of an ex parte request, only the **original** document should be returned to the FRC.

- **Ensure that a Form 2275 transmits every document being returned.**

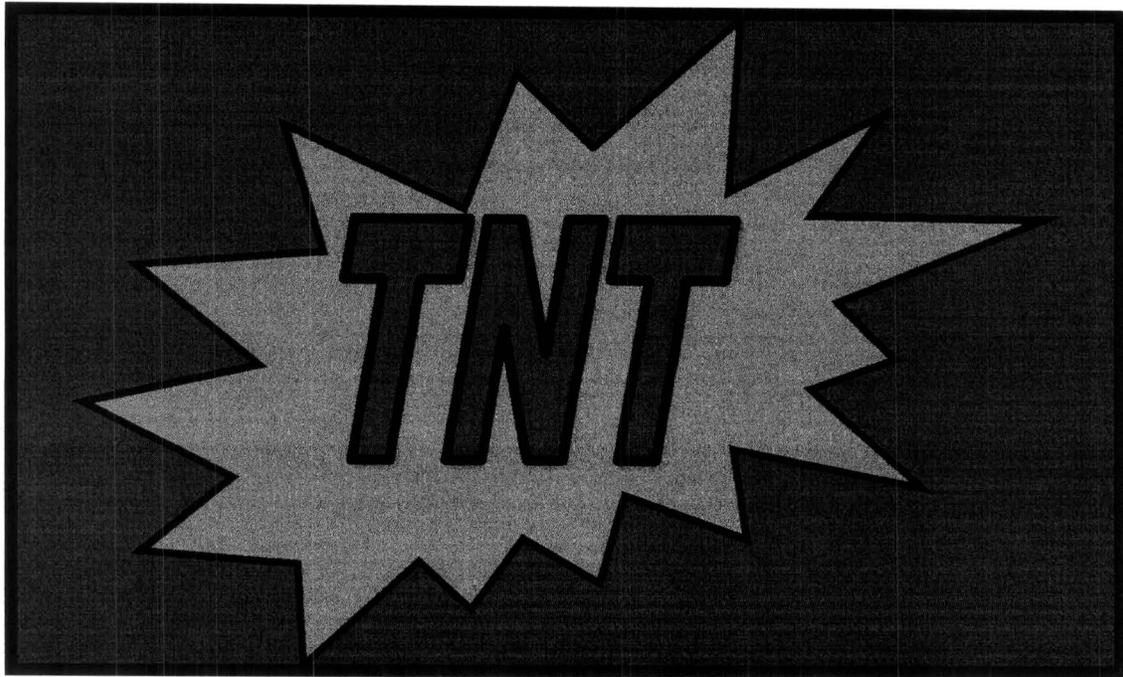
Many documents are received without Form 2275 and, therefore, without the controlling DLN. Without the DLN, refiling becomes more complicated and time consuming.

- **Properly assemble records for refile.**

Documents returned for refiling contain mixed tax years or periods. Return records that are properly assembled. Each file should contain only one tax year/period.

FRC expedited service enables us to provide timely and efficient service to our customers. Let's return the favor by returning records in a way that reduces their burden. Contact with any questions.

(b)(6)



SOI Has Returns! Don't Worry it's Easy to Get Them!

When your Form 2275 is returned with the response is that the return is charged out to an employee in Statistics of Income (SOI), don't worry! Your next step is easy. To secure the return to complete your case, send an email with the SSN/EIN, taxpayer name, tax year and DLN(s) to:

BMF Returns	<input type="text"/>
	<input type="text"/>
IMF Returns	<input type="text"/>
DLNs 89 and 08	<input type="text"/>
All other DLNs	<input type="text"/>

(b)(6)

Contact with any questions.

Tips 'n' Tricks Update: Getting W-2s and W-3s – There's More than One Way!

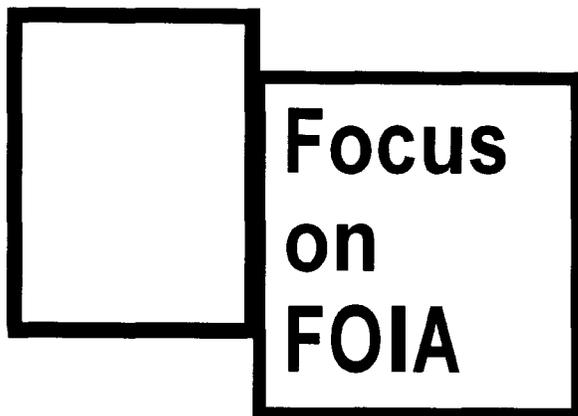
In the Fall 2009 Dispatch we shared a tip in which we said the only way to get W-2s and W-3s within IRS is through IDRS cc IRPTR. We learned that there is another way, W-2s and W-3s can also be requested through the TDS Wage & Income Product.

Requests for this information come to Disclosure in many guises, of course, so we need to treat each type of request appropriately, for example:

1. Refer taxpayers requesting their own W-2s information to existing routine procedures and send the appropriate form from the 4506 series to meet their needs.
2. Respond to requests through the *ex parte* court orders using the IRPTR or the TDS Wage & Income product.
3. Respond to requests from state taxing agencies that do not have access to TDS using IRPTR or the TDS Wage & Income product.

In summary then, the purpose of this article is to let you know that, as the old adage goes, there is more than one way! You can use routine TDS procedures to request W-2s or W-3s for FOIA, Ex Parte and other case needs. Contact [redacted] (b)(6) [redacted] with questions about this article.





Oedipus, Patricide, PATRA, & PATRAD

Let's skip the Greek tragedy! We've got dramatic issues of our own here.

As we told you in an earlier Focus on FOIA article, [There's Still PATRA!](#) Well, that's true, there is still PATRA. However, we continue to receive inquiries about this issue, confusion appears to persist.

We'd like to clear things up as best we can.

If you receive a request for a Privacy Act Transcript Disclosure List, handle it this way:

1. Request the responsive record using command code PATRAD
2. Retrieve using CNTRL-D within one to two days
3. Save to your desktop as a PDF file
4. Import into AFOIA
5. Complete your case

If you have any questions, contact



(b)(6)



Attention Disclosure Specialists! Handle ASFRs Carefully

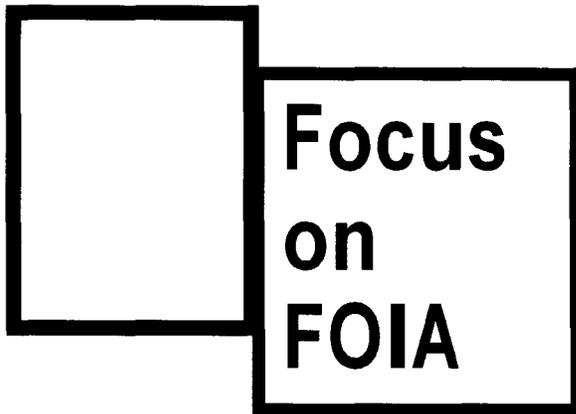
We've been notified about a problem affecting ASFR (Automated Substitute For Return) records. When ASFR taxpayer records were moved from open to closed, archived files, they were inadvertently scrambled. Because of problems with file size, these records combine one taxpayer's letters with another taxpayer's audit and proposed assessment information.

Unfortunately, we cannot simply redact the incorrect information. The problem is that the package we would print differs from the original letter package sent to the taxpayer.

Until this issue is fully resolved (and programmers are working on it now), any records we obtain are not accurate copies of the originals. At this time, do not send ASFR records. Instead, send the requester a TDS transcript. Advise the requester that if this information does not meet their needs, they should resubmit request for the ASFR documents in 30 days.

Using the [Ask DHQ Protocol](#), send questions regarding this matter to

(b)(6)



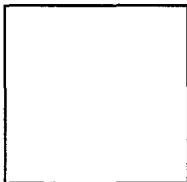
A Summer Blast from a Summer Past: CDP Cases

In a Focus on FOIA from the past, we described a phenomenon: cases coming to us contain this particular phrasing:

...please provide a copy of the following information to the taxpayer's representative ...the taxpayer requests a copy of the administrative file and a reason for the FOIA's exemption for their referral to disclosure.

The article appeared in the Summer of 2008 edition of the Dispatch and titled, Referrals from Collection – "Request for a Collection Due Process Hearing Attachment."

Well,



"...they're back."

We've confirmed these are not FOIA requests. Here's the plan we worked out with Collection analysts to deal with them:

1. Do not open any new CDP cases on AFOIA
2. Identify any currently open case
3. For open AFOIA cases, follow the procedures in Section 11 (1) d. of the Inventory and Document Management System Procedures:

If correspondence that should not be a case is logged into AFOIA, change the work category to Miscellaneous and the case type to Other. Add the appropriate DSO instruction and forward the case with the work flow decision reject.

4. For any remaining E-DIMS open cases follow the procedures for adjusting entries.
5. Send the correspondence to the appropriate CDP coordinator. Cincinnati and Philadelphia are SB/SE; Kansas City and Fresno are W&I. Their addresses are listed below.

email scanned copies if feasible, or mail hard copies if scanning is not an option for you.

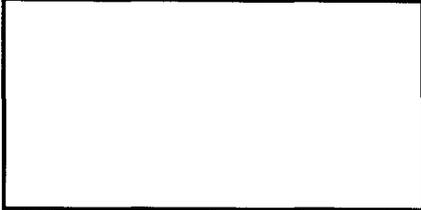
Use Forms 3210 transmittals listing each case if you mail them. Send advance copies of the 3210s via email.

Disclosure Managers should determine the most efficient means of taking this step for their office. You may wish to consolidate the process and have all the CDP related correspondence to Collection from a central point.

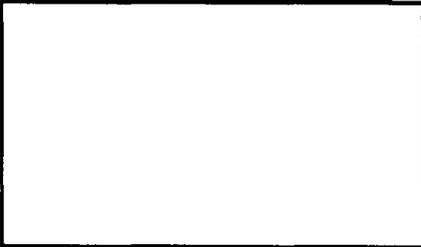
Use the Ask D-HQ protocol to reach the HQ FOIA team with questions on this issue.

ACS CDP Coordinators

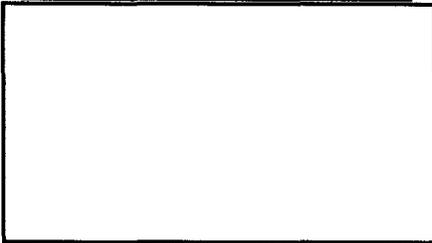
Philadelphia Campus (SB/SE)



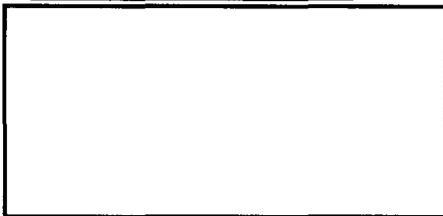
Cincinnati Campus (SB/SE)



Kansas City Campus (W & I)

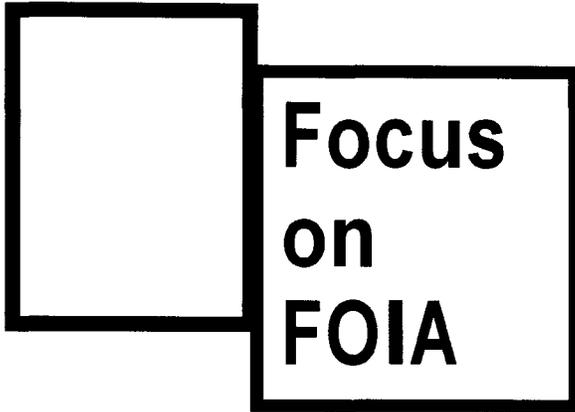


Fresno Campus (W & I)



(b)(6)

** Note: this listing will also be posted to the Quick Guide to Technical Resources



Inquiring Minds Want to Know About... FOIA & e-Discovery

When confronted with daunting FOIA requests like those involving voluminous email correspondence exchanges or cases consisting of thousands and thousands of pages of records, Disclosure turns to e-Discovery for support. Disclosure also works with the e-Discovery team in responding to certain demands for testimony.

Here's more on background about e-Discovery from a recent article on the IRWeb:

Electronic Discovery, or E-Discovery for short, refers to the search, identification, collection, preservation and processing of electronically stored information in the custody of the IRS. Typical sources of such information are Outlook mailboxes, removable media, workstations, databases, home directories and more.

Electronically stored information most often applies to tax cases, but it can also apply to EEO/labor relations or procurement situations. The IRS must make all reasonable efforts to preserve relevant electronic records, to comply with the judicial mandate and avoid sanctions from the court.

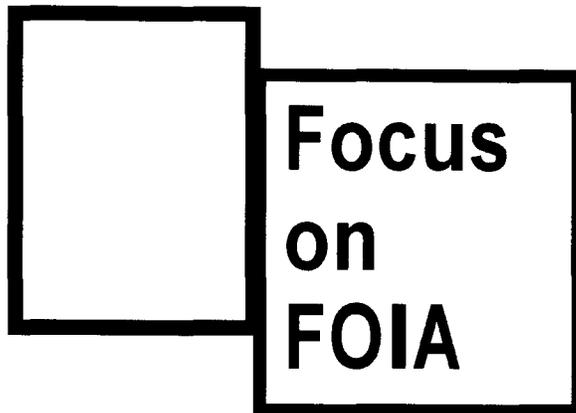
The E-Discovery website contains information to help employees understand the E-Discovery process and requirements.

For more information about E-Discovery, check these resources:

- [E-Discovery 101](#)
- [E-Discovery FAQs](#)

But don't go directly to the e-Discovery team, instead use the D-HQ Contact protocol to contact

(b)(6)



Judge Rules & Rules Again on Metadata Case

On March 2, 2011, the *Privacy Times* reported that U.S. District Judge Shira Scheindlin ruled for the first time that federal agencies must disclose “metadata” under the Freedom of Information Act (FOIA).

“Metadata” is a broad term essentially defined as data providing information about one or more aspects of other data, including their: (1) means of creation; (2) purpose; (3) time and date of creation; (4) creator or author, or (5) placement on a computer network, or (6) standards used.

The judge found a broad right to access metadata under FOIA and required the government to provide information in more user-friendly electronic formats, the parties settled for allowing the agencies to provide the majority of records as PDF files

The ruling acknowledged the difficulty in making a firm rule. Judge Scheindlin wrote, “The best way I can answer the question is that metadata maintained by the agency as part of an electronic record is presumptively producible under FOIA, unless the agency demonstrates that such metadata is not ‘readily reproducible.’”

Case: National Day Laborer Organizing Network v. U.S. Immigration & Customs Enforcement Agency: USDC-S.D.N.Y. – No. 10 Civ. 3488

On July 13, 2011, the *Privacy Times* reported that Judge Scheindlin withdrew her opinion saying, “In the interest of justice, this Court now believes that it would be prudent to withdraw the opinion issued on Feb. 7. I do so because, as subsequent submissions have shown, that decision was not based on a full and developed record. By withdrawing the decision, it is the intent of this Court that the decision shall have no precedential value in this lawsuit or any other lawsuit...”

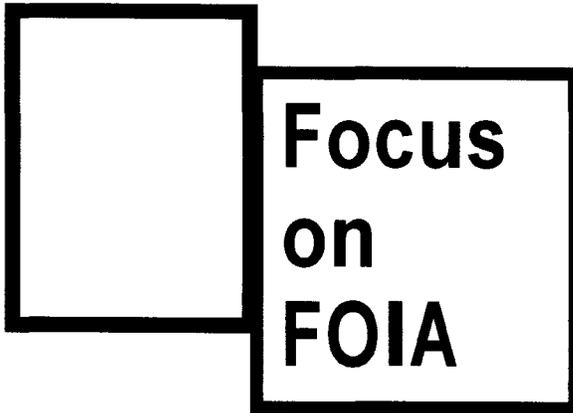
█████ National Day Laborer Organizing Network v. U.S. Immigrations & Customs Enforcement Agency: USDC-S.D.N.Y. – No. 10 Civ 3488; Settlement & Order to Withdraw Opinion filed June 17

The *Privacy Times* closes with this observation, “Interestingly, the settlement indicated that the U.S. Immigrations & Customs Enforcement Agency, prior to production, shall apply Optical Character Recognition software to each PDF file in order to render them searchable.”

So what does this mean to IRS Disclosure and FOIA case processing? Although it’s not yet occurred in the FOIA context, it’s possible that we’ll receive requests for metadata related to responsive records. If we do, we’d work that portion of the request in collaboration with Counsel as well as with e-Discovery team (through ██████) as required.

Contact ██████ through the Ask D-HQ protocol.

(b)(6)



(b)(2)'s Been Leveled at Long Last!

In a galaxy long, long ago, there was a divergence of opinion in the crafting of the legislation that we now know as FOIA exemption (b)(2).

We once talked about low (b)(2) and high (b)(2). Courts interpreted the exemption to encompass two distinct categories:

- a) Internal matters of a relatively trivial nature (sometimes referred to as “low 2” information) and
- b) More substantial internal matters, the disclosure of which would risk circumvention of a law (sometimes referred to as “high 2” information).

The Milner decision, a recent case before the Supreme Court, looks at (b)(2), the exemption that relates solely to the internal personnel rules and practices of an agency. In *Milner v. Dep't of the Navy*, the Court in essence removed the application of a high (b)(2) exemption and narrowed the application of exemption (b)(2) to apply only to records related to agency personnel rules and practices.

Here are some situations where we once might have applied (b)(2) and how we can handle them in light of Milner:

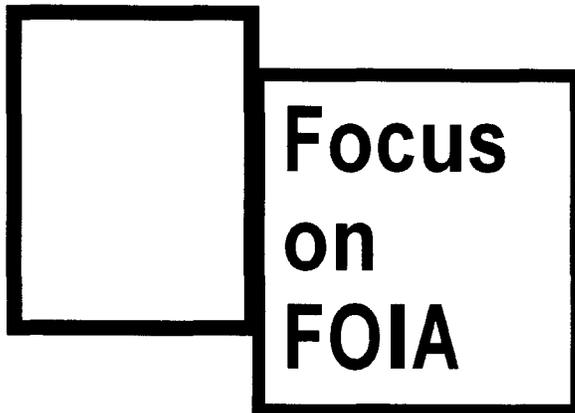
- Once law enforcement manuals and other sensitive information (like computer security manuals and building evacuation plans) that *could reasonably be expected to risk circumvention of the law*, were withheld under high (b)(2). Now these records will be withheld under exemption (b)(7)(E). Also assert FOIA exemption (b)(7)(F) in response to a request for building evacuation plans.

- Calendar entries, conference call-in numbers and access codes found in documents responsive to FOIA requests can be redacted citing the (b)(7)(E) and not the (b)(2) exemption .

We are drafting changes to IRM 11.3.13 in light of the Milner decision.

Read more about [the decision](#) on the DOJ website.

Use the [Ask D-HQ](#) protocol to reach the HQ FOIA team with questions on this issue.



25 or 6 to 4340

Remember that Chicago song?

Just wondering – it has nothing to do with this article!

Disclosure uses Forms 4338 and 4338-A to request Forms 4340, Certificate of Assessments and Payments, for BMF and IMF taxpayers, respectively. We also refer to these records as 23C Assessment Records. See [IRM 11.3.13.9.4\(11\)](#).

We do not provide certified transcripts in response to a FOIA request. Therefore, specifically state in the comments area of the 4338 or 4338-A ***“Do not sign and do not certify.”***

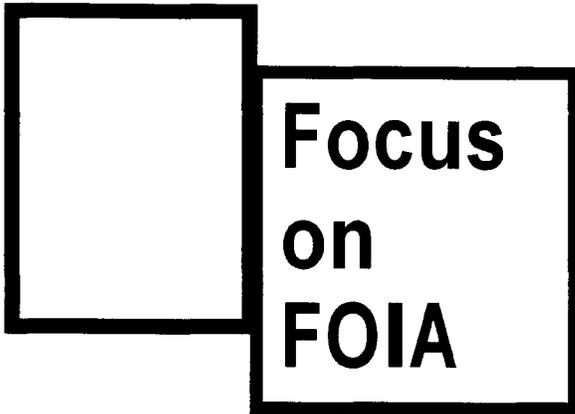
Send Forms 4338 and 4338-A to the appropriate campus Accounting function for processing. Allow at least 2 weeks for a response.

The Accounting function requests Form 4340 by using IDRS command code MFTRA-J. This act does not create a document.

The only time the MFTRA-J request would create a document is when there is no activity at all on a module, for example, no return filed, no exam or collection activity, etc. Therefore, when your research determines that there is no tax module information for a particular year or period, **DO NOT** request a Form 4340.

Use the Ask D-HQ protocol to contact with questions related to this issue.

(b)(6)



Win! Win! New Inspection Protocol Benefits Everyone!

FOIA requesters sometimes ask to inspect the records before we send them out, often to determine which documents they want and will pay for.

Regulations at [31 CFR 1.7](#) require that a FOIA request "state whether the requester wishes to inspect the records or desires to have a copy made and furnished without first inspecting them".

Over the years, as the geographic jurisdiction of Disclosure offices expanded to our current corporate configuration, we modified our inspection procedures accordingly. Our latest procedure uses technology to meet new needs.

FOIA requesters, who wish to inspect the records, will receive a CD of the same information we would make available if they were physically on site reviewing the records. This process eliminates the need for the requester to travel to an IRS office. Use the [Benefits Talking Points](#) to market the CD option to requesters.

In rare cases, a CD may not meet the requester's needs. In that event, make arrangements for an on-site inspection. In some situations coordination between Disclosure Offices or with another functional area may be necessary to meet the needs of our customer. If there is no IRS office "reasonably accessible" to the requester, then we will not be able to honor their request for inspection outside the CD option.

Detailed guidance is in the AFOIA Procedures Guide.

Use the [Ask D-HQ](#) protocol to contact with questions related to this issue.

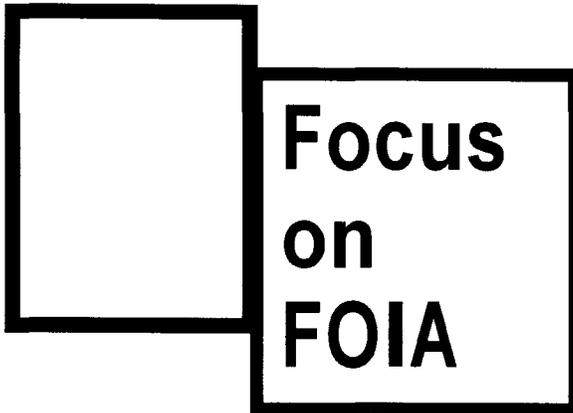
(b)(6)

Benefits of the New Inspect by CD Process

The CD we will provide is the same information we would make available if the requester were physically on site reviewing the records with these added benefits:

- No need to travel to an IRS office
- Quicker! No need to wait for arrangements and coordination
- No pressure! The requester can review the documents at his own pace
- Enhanced Privacy - no prying eyes during the review

[back](#)



When Is Enough Enough? Insufficient FOIA Fee Commitment

Some have asked,

When a requester lists a certain dollar figure in their commitment to pay fees on a FOIA and it is not enough, should the caseworker call the requester to let him know what the cost is? Or should we close the request as an imperfect?

Here's the answer:

The caseworker should attempt to perfect the request. The Treasury Regulations and our own policy and procedures require that we give requesters the opportunity to perfect their requests. In this instance that means the opportunity to agree to pay the estimate if it's more than requester's upper limit but less than \$250. Or the requester may want to scope the request to reduce the potential cost. Your contact with the requester can be verbal or written, regardless, document the contact in the case notes.

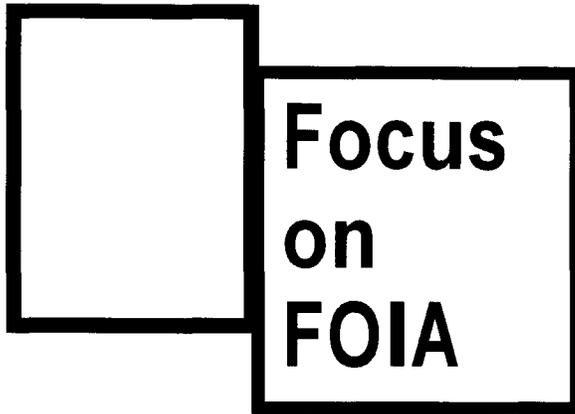
The Chief, Disclosure provides guidance on this question:

- Telephone Contact Procedures, an article in the November 2008 Dispatch
- Fees for Freedom of Information Act (FOIA) Requests, a 2007 memorandum from Chief Disclosure, pages 5 and 6

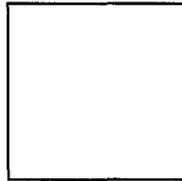
A revision to IRM 11.3.13, Freedom of Information Act will clarify the section on *Imperfect Requests* as well as requester contact.

Using the Ask D-HQ protocol contact with questions regarding this issue.

(b)(6)



Get Ready to Go International



HQ-FOIA will **ONLY** work requests concerning international tax issues that are not taxpayer-specific. You'll be working the rest! So, get ready!

Use these procedures to process FOIA requests for "administrative files" which may contain international tax information, i.e. information obtained from a foreign country that is under a treaty with the US or tax information exchange agreement (TIEA). These requests may ask for taxpayer information including * issues.

(b)(3)/26 USC 6103
(b)(3)/26 USC 6105

How to recognize:

1. There may be a stamp on the information that reads "Treaty"
2. In your search for the records the Revenue Agent (RA) may advise you that the information is or treaty information.
3. The request may ask for "information received from [country name]" or "information received from
4. IDRS research (AMDISA) may indicate a project code or tracking code for offshore examination cases. A list of those codes is attached. The attached list *only pertains to* cases. Tracking codes are not consistently used, do not look for both a project code and a tracking code all of the time. The project code is the most important identifier.

What to do:

1. Responses to these FOIA requests require coordination between the RA who conducted the examination and the Large Business and International (LB&I) Division's Exchange of Information (EOI) function. Under no circumstances can any treaty information be released without LB&I EOI coordination, review and approval.
2. Alert your Disclosure Manager (DM) if you receive this type of request. Document your case file appropriately.
3. Obtain the exam file from the RA handling the case. Go through your DM to contact EOI for the treaty information.
4. Review the file in collaboration with the RA to make the initial determination on the release of any treaty information. Consider any other release recommendations from the RA on other (non-treaty) information in the file.
5. Should the RA determine that some of the treaty information can be released; the Specialist must contact EOI directly to share the RA's recommendations for their review and written concurrence.
6. Should the RA determine that all of the treaty information should be withheld; the RA must provide a written recommendation. Disclosure Specialist will use the recommendation to determine the applicable FOIA exemption(s). Contact with EOI is not necessary for a full denial.

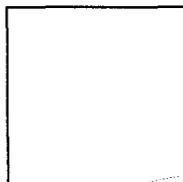
Who to Contact:

Disclosure Managers should make initial contact with EOI program personnel. We've listed the current contacts in the Disclosure SharePoint site's *Quick Guide to Technical Contact Resources (QG2TCR)*. Look for **LB&I Exchange of Information Office (EOI) Contacts for International Administrative File Requests.**

EOI will work directly with Disclosure personnel and field Revenue Agents in determining what information can be disclosed and the process to do so.

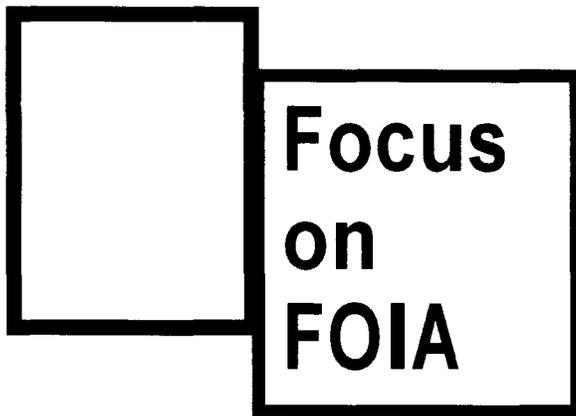
For more information about LB&I, visit the EOI program website.

Using the Ask D-HQ protocol contact with questions regarding this issue. Who knows, along the way we may meet... (b)(6)



(b)(3)/26 USC 6103
(b)(3)/26 USC 6105

*** Caution:** The name and the country involved must be redacted from any documents released. The law (IRC 6103 and 6105) prohibits disclosure of treaty information furnished to the United States. Dissemination of this information could adversely affect some of our international relationships.



New Address for TIGTA Disclosure

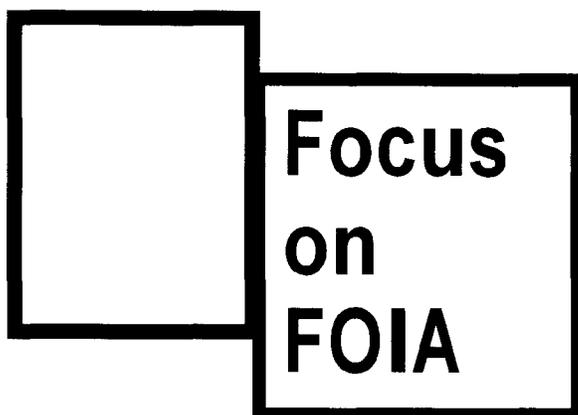
We've just learned that TIGTA Headquarters, including TIGTA's Office of Chief Counsel as well as their Disclosure Branch, has moved!

Their telephone numbers and email addresses are unchanged.

Here's their new mailing address:

Treasury Inspector General for Tax Administration
Office of Chief Counsel – Disclosure Branch
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

We'll also add this information to our DSP's [Quick Guide to Technical Contact Resources](#).



Deputy Commissioners Memo on FOIA Obligations Released

We just got two new tools to use in our efforts to improve our timeliness in processing FOIA requests!

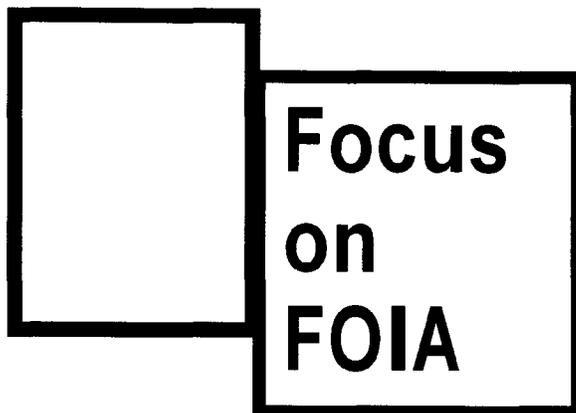
One: Deputy Commissioners Tucker and Miller issued a memo clearly outlining their expectations regarding the FOIA. The memo, to be broadly marketed IRS-wide, directs all heads of office to make responding to FOIA requests a high priority.

The memo also reminds business unit leaders of their responsibility to make records available to taxpayers and their representatives upon request. The memo offers the support of Disclosure staff to assist employees with their disclosure decisions.

Two: We'll be following up with the functions regularly at the executive level. We'll share monthly accountability reports with business unit leaders listing outstanding FOIA search memos. We'll ask them to provide timely responses.

Disclosure Chief Gary Prutsman encourages all Disclosure employees to *"use these tools to continuously improve FOIA response time."*

Follow the Ask D-HQ protocol to contact the HQ FOIA team with questions about this message.



Doin' DIF Differently!

Recent interim guidance represents a change to the current policy on the disclosure of certain DIF information.

The provisions of IRC Section 6103(b)(2) protect the DIF score. We recently learned that a DIF score of 000 has meaning along a range of values. In this new light, we must now redact any information, number (positive, negative, or zero), or blank space following any of the terms below:

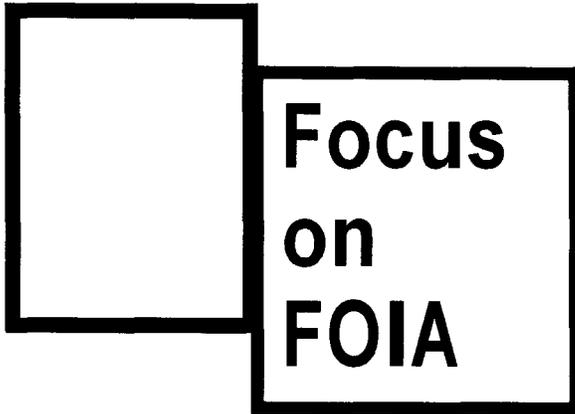
- DIF Category
- DIF Formula
- DIF Score
- DIF Inc Srt

There is no change to the FOIA exemptions used to withhold this information. Continue to cite FOIA exemption (b)(3) in conjunction with IRC Section 6103(b)(2) and exemption (b)(7)(E).

This guidance has broader applicability than the processing of FOIA requests, it must be applied consistently to all disclosures made including those under the provisions of IRC sections 6103(c), (d), (e), and (i).

Contact with questions about this article.

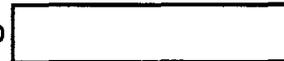
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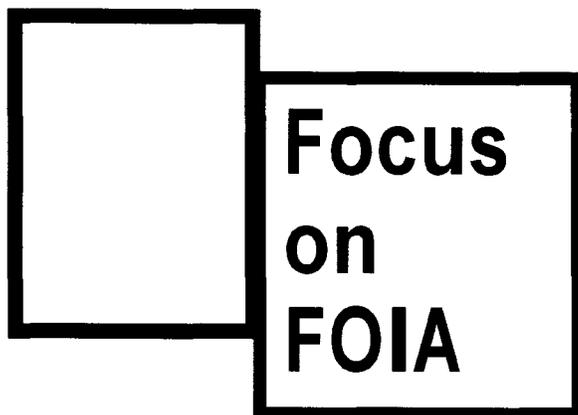
News to Note! New Notice 393

A recent revision to Notice 393 updates the stop number for Fresno Appeals. The new form is available in the forms repository. Caseworkers, begin using it immediately with any local closings.

Questions regarding this article should be directed to



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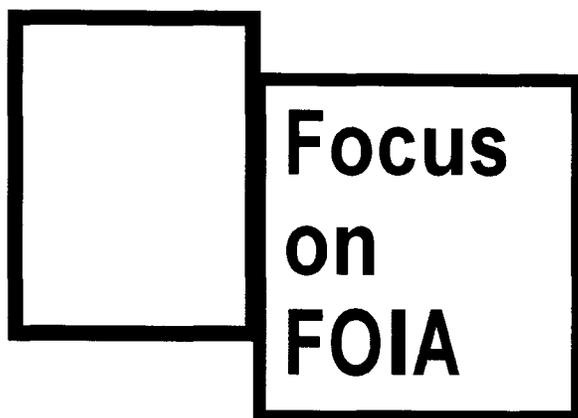


New Tools! Old Tasks! Dealing with Audio Files

Reviewing and redacting files – it’s what we do! In the early days, IRS Disclosure specialists used blackout markers and tape to remove information withheld. Our files were almost exclusively paper documents. Today we do much of our work online, redacting information digitally and the responsive records may well include audio files.

Procedures for redacting audio files have been posted to the AFOIA Share Point site in Job Aids at: [Import Audio Files](#). The technical determinations for these records are the same as if they were on paper. We can only redact if and when an exemption applies. While the guidance in IRM 11.3.13 doesn’t specifically differentiate audio from paper records, the fact is that a record is a record. The decision to release or withhold must be based on the facts, circumstances, and applicable law.

Use the [Ask D-HQ](#) protocol to raise any questions to the Senior Tax Law Specialist for FOIA.



O Yeah! OGIS! (Office of Government Information Services)

In a Focus on FOIA [article on OGIS](#) released on 7/23/2010, we introduced you to a new avenue of resolving FOIA disputes. Additional information on our nation's FOIA Ombudsman OGIS is available at their [website](#).

The Focus on FOIA established the requirement to contact the Disclosure HQ FOIA analyst to ensure that we could:

1. Track all OGIS inquiries that the IRS receives
2. Develop a response that is consistent with both policy and the processing of similar requests

Because it's been a year and a half since that article was released, we wanted to remind you what OGIS is and what you need to do should they communicate with you: simply contact the D-HQ FOIA Analyst.

A Cautionary Tale:

Once upon a time a Disclosure Office received a call from OGIS. The July 2010 Focus on FOIA article didn't spring to mind – we have so much to remember! The local office worked with OGIS. OGIS was well pleased with and completely supportive of the actions they took in their case.

The communication with OGIS occurred unbeknownst to D-HQ and was not documented in the closed case file.

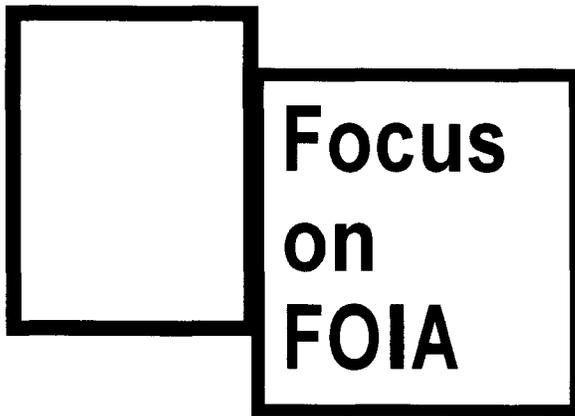
OGIS closed their matter with the requester and in doing so advised them that the circumstances related to a decision to withhold records may change over time. They advised the requester to ask for the denied records again when some time had passed.

Time passed.

The requester submitted a subsequent FOIA seeking the previously denied records. On receipt, we treated it as a duplicate request. The requester went back to OGIS. OGIS came back to IRS, this time to D-HQ's FOIA analyst. The analyst said: "What you say?"

Lessons to be learned:

1. Remember that there is an OGIS.
2. Remember what to do if OGIS calls.
3. Remember, make no assumptions! Before assuming you've got a duplicate request, scan the original file. Make sure that this is not a new case for records previously requested and denied. This could be a new request that just looks like the old one!



Working a request for a contact recording?

Here's an advance notification (for immediate implementation) of a change to IRM 11.3.13.9.39, Requests for Taxpayer Recordings Made in the Contact Recording Process.

What's new?

Rather than working through the Atlanta Disclosure Office, each office will secure the responsive document – in this case an audio CD – through the Business Application Administrator or BAA assigned to the employee's call site.

How do you locate the correct BAA?

Just after we posted the article, we received a list of BAAs for each function. Use this list as a first contact source. If you are unable to identify a contact from that list, get in touch with:

- [redacted] for Accounts Maintenance (b)(6)
- [redacted] for SBSE Compliance
- [redacted] for W&I Compliance and
- [redacted] for W&I EPSS (Electronic Products & Services Support)

Contact Recording download request information is also posted to SERP.

How can you know where the employee works?

Remember the requester needs to include the employee's name and/or employee ID number. Given this information you can go to Outlook, Discovery Directory, or to one of the contacts listed above if all you have is the employee ID.

What do you need to provide the BAA?

The BAA needs a completed Request for Downloaded Contact Form 13817.

What will you receive?

You will receive an audio CD that you must copy. The retention period for the downloads is very brief, so you will need to make the copy – just in case. GERS protection will be required for all incoming and outgoing CD's

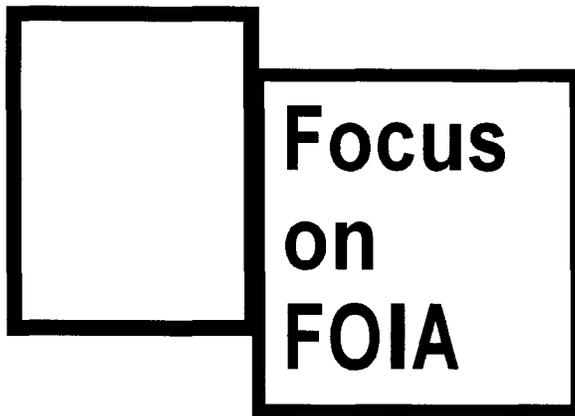
Do I need to listen to the CD?

Absolutely, you can't release the CD until you know that there are no redactions necessary.

What if there is something that needs to be redacted?

You need to get in touch with Senior Tax Law Specialist [redacted] who will help you provide the properly redacted document to the requester. (b)(6)

There are no changes to other instructions in the IRM. You should find all that you need there but if you have questions, contact [redacted] or [redacted] (after discussing the matter with your Disclosure Manager).



If a requester asks for a Vaughn (or other) Index ...

Look to the guidance in IRM 11.3.13.8.1, Indexing. You'll see that we don't generally attach an index to our closing letters.

A requester may say that the IRS must provide a Vaughn index of withheld records. You should respond that the Freedom of Information Act does not require the IRS to create an index during the administrative process. There are many court cases, like the one cited below, which arrive at the same conclusion:

"Agencies need not provide a Vaughn Index until ordered by a court after the plaintiff has exhausted the administrative process."

Read more about the Vaughn index in Department of Justice FOIA Guide, Litigation Considerations

Even if a requester cites a specific case which came to a different conclusion, you should still rely on our IRM.

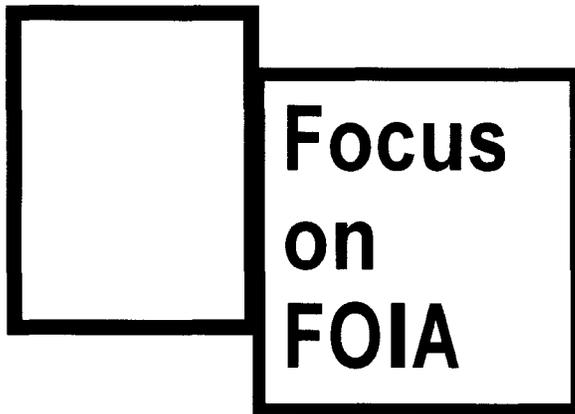
One last reminder: The IRM is clear that while a Vaughn index is not required, it is sometimes an effective supplement to a closing letter. If you believe that providing an index would:

- simplify your response
- communicate your determination more clearly
- help avoid an unnecessary appeal

Speak to your Disclosure Manager. In some situations you and your manager may decide that an index is the way to go. **Remember**, details in the index must not compromise the denied records or information.

If there are questions, contact or

(b)(6)



FOIA, TFRP, & 6103(e)(9)

For many, even many people inside the IRS familiar with our techno-speak, the title of this article is a series of meaningless symbols. *Jibber jabber* to some, but inside Disclosure, we understand.

We've been confronted with the challenge of responding to FOIA requests for TFRP records. We know that we the provisions of IRC section 6103(e)(9) provide access to certain TFRP information and records. But can (e)(9) and FOIA do more work together?

We're all familiar with **IRM 11.3.13.9.14(4), Trust Fund Recovery Penalties**.

Currently, Disclosure provides information about the responsible person pursuant to FOIA and information about other responsible officers pursuant to 6103(e)(9) in one consolidated response.

The process is changing. Disclosure now has a partner who will share the responsibility for responding to requests for information about other responsible persons.

Who's our partner?

Collection Advisory will respond to the 6103(e)(9) portion of a FOIA request, if the matter is not currently assigned to a Revenue Officer

What will the new IRM say?

We expect it to look something like this (pre-publication status at this point):

1) At any point in the Trust Fund Recovery Penalty (TFRP) 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(e)(9) in the request, segregate the (e)(9) portion and send it to advisory for response. Use the pattern letter to notify the requester that the information is available through a routine agency procedure under IRC §6103(e)(9), and that you referred that portion of the request to Collection Advisory. Disclosure must process the remainder of the FOIA request.

Note: *Contact information for Advisory is located in the “Quick Guide to Technical Contact Resources” at the “Collection Advisory Contacts” link on the Disclosure SharePoint (DSP) site. Call the number for the state where the requester resides, explain that you will be forwarding an (e)(9) request, and obtain a contact name to provide the requester.*

(3) If the FOIA is solely for (e)(9) information, refer the request to Advisory for processing through routine agency procedures and close the case as imperfect using closing code “R”. See the DSP, Quick Guide to Technical Contact Resources, Locating Collection Files for the TFRP Points of Contact list. Advise the requester in your imperfect letter that the matter was referred to Advisory for a direct response.

(4) TFRP files frequently contain information concerning multiple taxpayers (e.g., employer/corporation, corporate officers, and other potentially responsible persons). When responding to a FOIA request for information relating to the TFRP, the return information of each taxpayer may be released only to that taxpayer.

(5) Third party return information cannot be disclosed under IRC §6103(h)(4) in response to a FOIA request.

(6) For further guidance about processing TFRP files, see IRM 11.3.40, Trust Fund Recovery Penalty Files.

When will this new procedure begin?

It's **effective immediately**.

Where are 6103(e)(9) disclosures addressed in the Collection IRM?

IRM 5.1.22.1.5, provides guidance for Collection personnel responding to 6103(e)(9) requests.

Why does this change help our requesters?

Let's answer this one with another question. Who better to provide collection information (notices, Bal Due, installment agreement) than our colleagues in Collection?

So how will this work?

Quite simply we will be treating one request for information about the requester and other responsible officers as if it were two. Disclosure will respond to the first party portion of the request (the requester's own information) and refer the balance of the request (other responsible officers) to Advisory.

Who are the Advisory Contacts?

See the contacts link on SharePoint [Quick Guide to Technical Contact Resources](#)

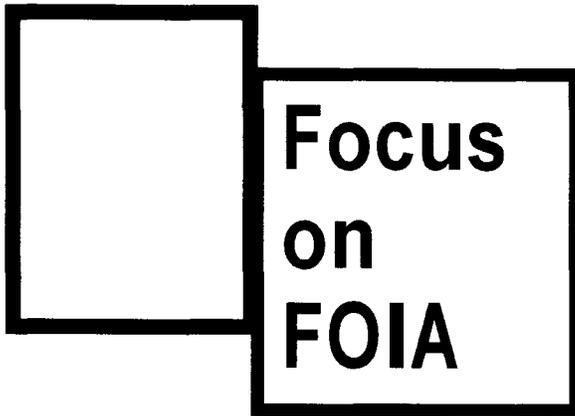
When the request asks only for first party information?

Process first party requests for TFRP information under FOIA. Don't refer anything to Advisory.

Is there a **pattern letter**?

Yes, in fact several [pattern letter changes](#) were made in conjunction with this new procedure.

Use the [Ask D-HQ](#) protocol to contact with questions related to this issue. (b)(6)



An ICS Update: Collection notified us that on July 20th, 2010, new functionality in ICS allows a select group of managers to delete history entries which contain erroneous or unrelated taxpayer data.

It is possible that case histories containing erroneous information as discussed in the article below still exist. Please continue to be aware of the possibility and follow the procedures if you identify another taxpayer's information in a case history.

An ICS History Lesson

We recently learned two important things about ICS (the Integrated Collection System). These two facts just might play an important role if you receive a request for records that include ICS case histories. Here they are:

1. ICS is equipped with a redaction tool for use on ICS case histories. This tool was designed to allow Collection employees to delete systemic history entries from the system, especially if the history contained errors.
2. The redaction tool is not working properly at this time. Fixing the current problem requires a MITS update and will take a few months.

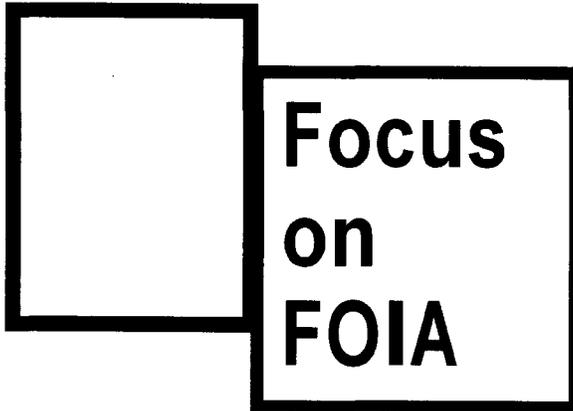
These erroneous entries are easy to spot. Case histories that include erroneous information (for example, an incorrect cross reference) will also include the following history note:

The history entry dated MM/DD/YYYY <inserted history entry indicating the explanation> contains information pertaining to another taxpayer. Due to systemic limitations, this information could not be deleted. If a FOIA request or other request for history information is received, this history should be removed, along with this note, to prevent an inadvertent disclosure of another party's information.

Here's what you should do if you receive a FOIA request for records that include erroneous ICS history information:

1. Redact history notes concerning the other taxpayer.
2. Redact the history note advising you of the error.
3. Cite exemption (b)(3) as your basis for withholding the information.

If the request specifies "all information pertaining to me," remove any information pertaining to third parties and do not cite an exemption. The material about other individuals falls outside the scope of the request.



Impairment Calls: The When, Why, What, and How

When the release of tax information requested under the FOIA might impair tax administration, the provisions of IRC Section 6103(e)(7) work together with FOIA exemption (b)(3) to effectively deny access to that information. That FOIA exemption allows agencies to withhold information specifically exempted from disclosure by statute (in this case IRC 6103(e)(7)).

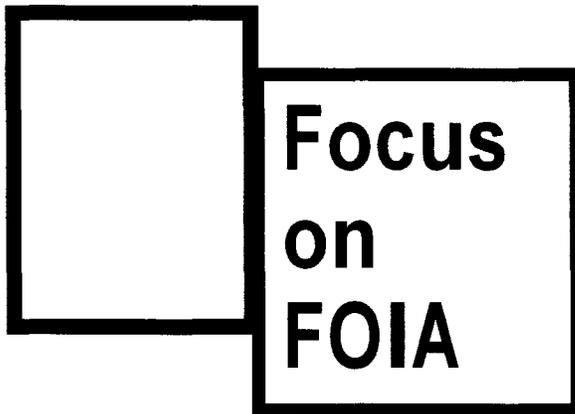
Why? Section 6103(e)(7) states that

Return information with respect to any taxpayer may be open to inspection by or disclosure to any person authorized by this subsection to inspect any return of such taxpayer if the Secretary determines that such disclosure would not seriously impair Federal tax administration.

What? The impairment determination applies not only to the particular tax matter at issue, but also more broadly to tax administration in general. A few examples of documents that might impair federal tax administration if released include: Counsel Advice Memoranda, Criminal Investigation procedures and DIF Scores.

How? Withholding information under FOIA exemption (b)(3) in conjunction with IRC 6103(e)(7) requires approval by the Disclosure Manager or someone officially designated to act for the DM. **Delegation Order 11-2** and **IRM 11.3.13.3.1(4) Note** provide additional guidance and authority. Specialists may secure approval to make the impairment determination in an e-mail exchange or telephone conversation. The approval **must** be documented in the E-DIMS case notes.

For questions about this article, contact a member of the DQMS Review Team.



INTST-amic! The INTST Basics

What is INTST?

INTST is an IDRS command code that computes the amount of interest due on an outstanding balance. Taxpayers ready to pay their account in full contact the IRS for a payoff balance. Using the specific date that full payment is planned, we use INTST to compute the amount due including interest.

Is Disclosure the right source for INTST?

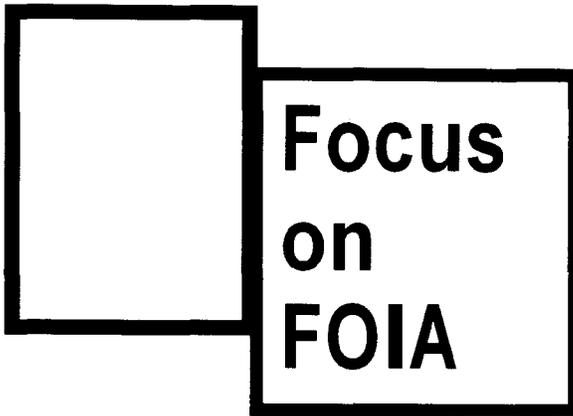
No, but here they are:

1. If the taxpayer is currently working with a Revenue Officer (RO), refer him or her to that employee for the payoff figure.
2. If the taxpayer's account is in the queue or other Collection status not assigned to an RO, advise the taxpayer to call the toll free line at 1-800-829-1040. The assistor will be able to provide the balance.

Disclosure employees should direct inquiries for INTST to the appropriate sources within the agency. These requests should not be worked under FOIA or 6103(e) because routine procedures are in place to serve the customer. Need to know more about *Routine Procedures*? Read the Hot Topic, **A Matter of Routine**.

Contact with questions.

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Office of Government Information Services

You probably haven't heard about the Office of Government Information Services (OGIS). Until recently, those of us at Disclosure HQ hadn't either. The office was created with the passage of the OPEN Government Act of 2007 as an amendment to the Freedom of Information Act (FOIA). OGIS is a function within the National Archives and Records Administration, and it became operational last September.

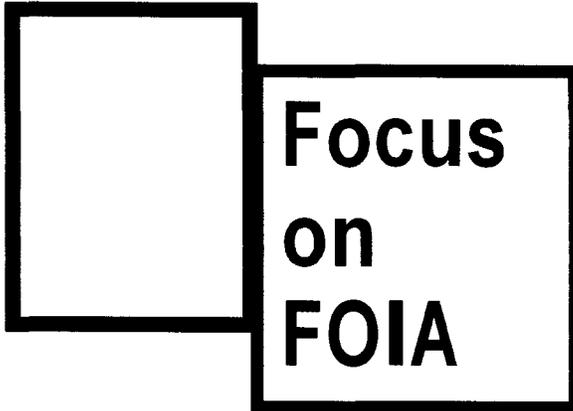
While OGIS has a number of responsibilities, of particular significance to Disclosure is its role in the mediation of FOIA disputes. Based on submission of a dispute from a FOIA requester after administrative appeals have been completed, OGIS will contact the agency in hopes of avoiding litigation. It does not become involved in FOIA exemption 3 issues, and in the case of tax records, it has no authority to do so, absent consent from the taxpayer whose records are involved. Furthermore, OGIS has no authority to impose a settlement on either the agency or the FOIA requester, so its role is solely advisory in these cases.

Thus far OGIS has few cases pending with IRS. We expect this number to increase once its services become more widely known. We identified Disclosure Managers as our FOIA Liaisons. OGIS will contact the appropriate field office whenever it receives a case involving the IRS. If your office receives an inquiry from OGIS about a particular FOIA case, contact the headquarters FOIA analyst. This will allow headquarters to track all OGIS inquiries that the IRS receives, and enable the analyst and the affected office to develop a response that is consistent with both policy and the processing of similar requests.

Should you have questions about this article, please contact



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A FOIA Twist to the Age Old Question: Paper or *Electronic*?

Life is filled with choices: Paper or plastic? Would you like fries with that? Would you like your order super sized? Reminding us whose choice it is makes for a memorable Burger King moment, "Have it your way!" And who can forget Old Blue Eyes who proudly sang that he did it "my way?"

But in the world of FOIA, whose choice is it? Electronic or paper? Whose choice? Take this test:

Q. *True or False:* The IRS can choose whether to provide records in electronic or paper form in response to a FOIA request.

A. False

Let the FOIA speak for itself FOIA (a)(3)(B):

"... In making any record available to a person under this paragraph, an agency shall provide the record in any form or format requested by the person if the record is readily reproducible by the agency in that form or format. Each agency shall make reasonable efforts to maintain its records in forms or formats that are reproducible for purposes of this section."

In other words,

- Consider the requester's preference and only provide records in another format *if* the record is not readily reproducible in the format the requester has specified.
- Do not come to the conclusion that we can't produce the records in the requested format unless you have checked with your Disclosure Manager and, if necessary, sought assistance from the Senior Tax Law Specialist for FOIA. In some cases it

may be necessary to submit a help desk ticket for technical assistance if you have a technology question.

Online redaction is available on both AFOIA and Adobe Acrobat Version 8.

No one expects a Disclosure employee to be a computer expert, but Disclosure employees are expected to use all available resources (with help if necessary) to provide records in the format the requester has specified.

If it is simply not possible to do that, the response should acknowledge that, despite our efforts, we are unable to provide records in the requested format.

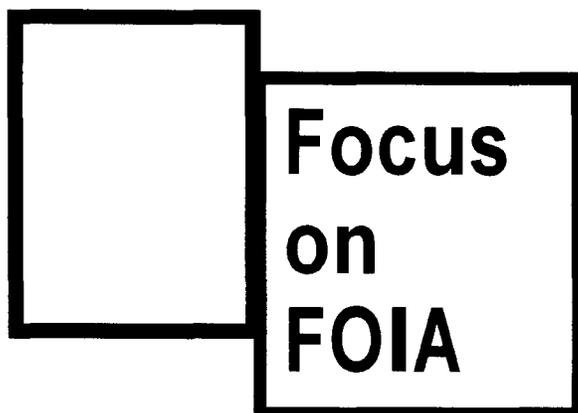
For more information see the DOJ Guide to the Freedom of Information Act (2009 edition) [Responding to FOIA Requests](#).

Records provided on a CD or DVD need to be GERS password protected. For additional information about GERS refer to the [Enterprise Desk Encryption website](#) and, of course, remember to send the password under separate cover.

If you are working outside AFOIA, make certain that any electronic redactions you make are final and can't be undone. If you need a reminder, only remember the sound and fury that accompanied the posting of Homeland Security standards in recent media exposés. If you are not familiar with on line redaction, get technical advice from your Disclosure Manager or designee.

Senior Tax Law Specialist is also available for assistance if you follow standard referral practices.

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Three Cs to Remember Just in Case: The FOIA, Tax Court, and Requests in a Docketed Tax Court Case

So, your new FOIA request is from an attorney representing a taxpayer in Tax Court.

Hmmmm... What to do?

The first critical steps in responding to a FOIA request in a docketed Tax Court matter are to **communicate and coordinate** with the IRS attorney assigned to the litigation. IRS **Counsel** should provide recommendations and be fully aware of what information will be disclosed.

Rule 24 of the Tax Court Rules of Practice and Procedure, Title III, explains the process for counsel to enter an appearance in Tax Court.

Do these rules and the status of a taxpayer in litigation before the Tax Court affect a FOIA response? Most definitely! Attorneys who have entered an appearance in a Tax Court matter may not receive federal tax information in response to a Freedom of Information Act request based solely on their status as the taxpayer's representative in Tax Court.

Why? When a taxpayer's attorney enters an appearance in Tax Court, the attorney's authority to receive the taxpayer's federal tax information is limited to the issues before the court during the proceeding, and all disclosures of the taxpayer's tax information must be made through the Counsel attorney handling the Tax Court case. The entry of appearance does not authorize disclosure of the taxpayer's tax information in response to a FOIA request by the attorney.

May the taxpayer authorize the attorney to receive federal tax information outside the Tax Court proceeding? Yes. The taxpayer may authorize the release of federal tax information on Form 8821. Remember, however, that even with a Form 8821, the only federal tax information we can disclose is that which the taxpayer can receive

according to IRC §6103(e). Section 6103(h) does not authorize disclosure of third party tax information in response to a FOIA request; the existence of a Tax court proceeding does not change this.

What if the same attorney has a Form 2848 (or other POA document) on file for the tax matter under consideration in Tax Court? Entering an appearance in Tax Court and submitting a Form 2848 are two distinct processes. A previously submitted Form 2848 remains in effect until revoked. A representative with a valid Form 2848 may receive the taxpayer's tax information in response to a FOIA request. As stated above, the disclosure must be limited to the information which can be disclosed in accordance with § 6103(e).

What if the taxpayer requests the information directly? The taxpayer may receive information as permitted by IRC 6103(e). Consider a FOIA request from a taxpayer according to standard procedures; but, when a Tax court proceeding exists, be sure to coordinate with the IRS attorney handling that litigation.

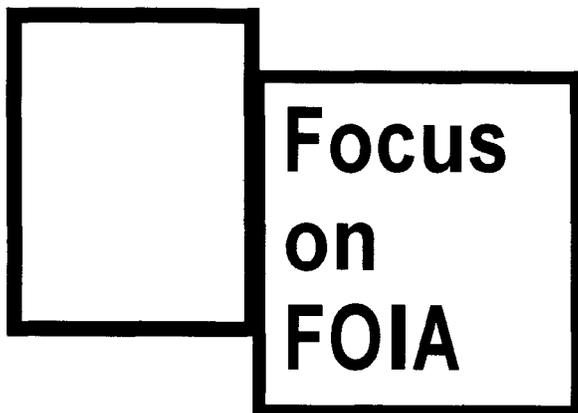
These same rules apply if the litigation is in any other court. Making an appearance in any court as the representative of a taxpayer does not authorize the attorney to obtain disclosure of the taxpayer's tax information other than within the procedures of that litigation. Attorneys of the Department of Justice, with assistance from IRS Counsel handle litigation in any court other than the Tax Court. Responding to a FOIA request from a taxpayer's attorney in this situation must be coordinated with the IRS Counsel attorney assisting DOJ.

Remember this simple equation:

**FOIA + Tax Court Case = 3C
(Communicate and Coordinate with Counsel!)**

Contact if you have any questions

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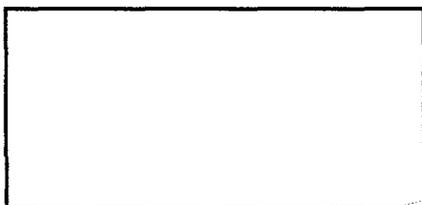


Forward TDP Credit FOIAs to HQ FOIA

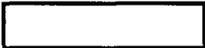
FOIA requests for information regarding grants or credits in the Therapeutic Discovery Project Credit will be worked by the HQ FOIA group. These requests may reference:

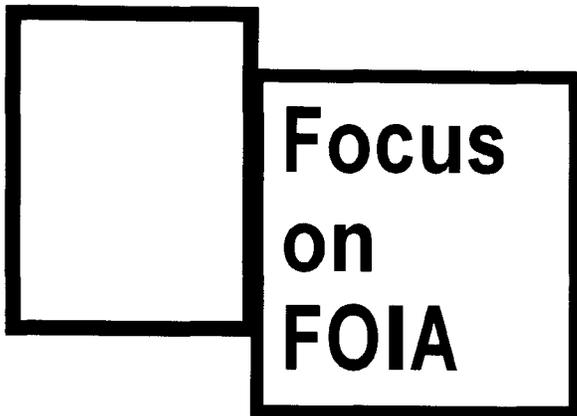
- Therapeutic Discovery Credit Project
- Affordable Health Care Act
- ACA
- Patient Protection and Affordable Care Act (Public Law 111-148)
- Form 8942
- Notice 2010-45
- Section 48D
- Records relating to an HHS recommendation

Please forward them to:



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Contact  with any questions regarding this article.



PATRA? Sure, There's Still PATRA!

Recently, while reviewing a W & I IRM section, the issue of how to respond to requests for PATRA came up for discussion. There were those who said they would have responded using an old pattern letter that says that PATRA is no longer available.

Not so, *mon ami!*

PATRA-D is still an active command code. PATRA stands for Privacy Act Transcript. It's used to obtain a list of any disclosures of a particular taxpayer's returns or return information.

If you receive a request for this information, secure a PATRA-D transcript. IRM Exhibit 2.3.34-2(1) is your source for input guidance. Provide the resulting data in response to the request. The Pattern Letter Team has been alerted to the need for correspondence to transmit a PATRA-D. We'll let you know when that new correspondence becomes available.

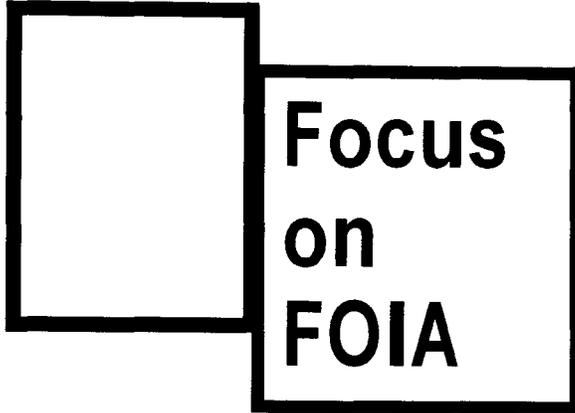
Do not refer PATRA requesters to RAIVS: they are not able to provide the requested records. Do not respond using the L-FOIA-PATRA-no longer available pattern letter. This pattern letter was developed to explain a now long extinct PATRA product of old and is not an appropriate response.

More, on background: Once, long ago there were three types of PATRA products, the PATRA (now extinct) and the two remaining products, PATRA-D and PATRA-P. There was even once a literal transcript available thru PATRA, but that is also long gone. What we have now, upon request are:

- PATRA-D - for disclosure lists
- PATRA-P - for the payers master file (rarely if ever requested)

Contact with any questions.

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Vas ist DAS?

Do you know what a DAS score is?

Do you know whether to release or redact it from a file?

Well, we do and we're happy to share the wealth!

DAS, defined: The Discriminate Analysis System (DAS) model is a mathematical formula used to score all Forms 1120, non-CIC LMSB corporate returns. The DAS scores identify the Examination potential of the LMSB filers. The DAS scoring model is designed to help the LMSB Examination units identify their profitable to audit workload. The higher the DAS score, the greater the likelihood that a tax change will result from an examination of the return.

To read more about the DAS, turn to:

- IRM 4.1.24 and LEM 4.1.24 provide overview discussions of DAS.
- The 1999 edition of the IRS Research Bulletin offers an expanded discussion of DAS and theoretical overview of how it works.

Release or redact? Redact the DAS score when found in an LMSB file as you would a DIF score and use the same FOIA exemptions in correspondence to the requester.

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 35 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal **must** be in writing, must be signed by you, and must contain:

Your name and address,
Description of the requested records,
Date of the request (and a copy, if possible),
Identity of the office and contact on the response letter, and
Date of the letter denying the request (and a copy, if possible)

Mail your appeal to: **IRS Appeals**
 Attention: FOIA Appeals
 M/Stop 55202
 5045 E. Butler Ave.
 Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

- (b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,
- (b)(2) • related solely to the internal personnel rules and practices of an agency,
- (b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

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- (b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,
 - (b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,
 - (b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,
 - (b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:
 - (A) could reasonably be expected to interfere with enforcement proceedings,
 - (B) would deprive a person of a right to a fair trial or an impartial adjudication,
 - (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,
 - (D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,
 - (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
 - (F) could reasonably be expected to endanger the life or physical safety of any individual.
 - (b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or
 - (b)(9) • geological and geophysical information and data, including maps, concerning wells.