



**DEPARTMENT OF THE TREASURY**

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

November 7, 2013

Control Number: PGLD-11-1113-0007

Affected IRMs: 11.3.2 & 11.3.3

Expiration Date: 2014-11-07

**MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES**

**FROM:** Gregory Ricketts /s/ *Gregory Ricketts*  
Acting Director, Governmental Liaison, Disclosure & Safeguards

**SUBJECT:** Interim Guidance on Time-Frames for Processing IRC §§  
6103(c) and 6103(e) Requests

This memorandum issues guidance to establish time-frames for processing requests under Internal Revenue Code (IRC) Section (§) 6103 until IRMs 11.3.2 and 11.3.3 are published. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** Although IRC § 6103 does not specifically require the IRS to inform requestors about the status of their requests or the expected time-frame for a response, good customer service practices do. This memo establishes expectations for providing status updates for IRC § 6103 requests.

**Background/Source(s) of Authority:** TIGTA Final Report 201330006 – Fiscal Year 2013 Statutory Review of Compliance with the Freedom of Information Act dated September 20, 2013.

**Procedural Change:** Beginning immediately, Disclosure personnel processing requests pursuant to IRC §§ 6103(e) and 6103(c) will ensure that an interim response letter or a status report is initiated by the 30th business date from the IRS received date. All interim letters or status reports must inform the requester when to expect a final response and must provide a contact name and number for additional inquiries. If a final response is not provided by the expected final response date of the initial interim response letter or status report, an additional status report must be provided every 30 business days until a final response is issued.

**Effect on Other Documents:** This guidance will be incorporated into IRMs 11.3.2 and 11.3.3 by November 07, 2014.

**Effective Date:** November 07, 2013

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