



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

March 22, 2021

Control Number: PGLD 11-0321-0002
Expiration Date: March 22, 2023
Affected IRM: 11.3.13.7.4.2(1)

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance for Discriminate Index Function (DIF)
Formula Redactions

This memorandum issues Disclosure policy on redacting "Form Code" information, until IRM 11.3.13, Disclosure of Official Information, Freedom of Information Act, is updated. This policy applies to all Disclosure caseworkers who process IRS FOIA requests.

Purpose: This Interim Guidance (IG) provides an update for redacting the Form Code, or "FORM-CD" as found on internal transcripts, along with other current DIF score requirements. The Form Code identifies the DIF Formula used to calculate the DIF score on certain transcripts and should be withheld.

Background/Source(s) of Authority: IRM 4.4.1-1, AIMS Procedures and Processing Instructions, Reference Guide Exhibit

Procedural Change: The following caution will be added to IRM 11.3.13.7.4.2(1):

Caution: Certain transcripts may contain additional codes or indicators that do not contain the phrase "DIF" but still require redaction as they directly indicate DIF scores and should have any numbers or spaces redacted. For example, AMDISA transcripts may contain the "FORM-CD>", followed by a number, which contains the DIF Formula used to calculate the DIF Score. The number and/or space following FORM-CD> should be redacted in the same manner as a DIF Score. Refer to IRM 4.4.1-1, AIMS Procedures and Processing Instructions, Reference Guide Exhibit, for identification of terms found on AIMS transcripts such as AMDIS.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.13, Disclosure of Official Information, Freedom of Information Act (FOIA) by September 30, 2021.

Effective Date: March 22, 2021

Contact: If you have any questions, please contact me or a member of your staff may contact William White, Senior Disclosure Analyst at 312-292-3297.

Distribution:
Disclosure Employees
IRS.gov