



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

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

May 29, 2024

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Expiration Date: May 29, 2026
Affected IRM: 11.3.41.3.5, Respond and
Close

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Celia Y. Doggette /s/ *Celia Y. Doggette*
Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance on Pattern Letter Deviations

This memorandum clarifies Disclosure policy on making minor deviations to approved pattern letter language, until Internal Revenue Manual (IRM) 11.3.41, *Disclosure Case Processing and Inventory Management*, is updated. This policy applies to all Disclosure employees who process IRS Freedom of Information Act (FOIA) requests.

Purpose: This Interim Guidance (IG) clarifies existing policy on situations that are not considered deviations to approved pattern language and do not require Disclosure Manager (DM) approval.

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

Procedural Change:

IRM 11.3.41 will be updated to include the following clarification:

All response letters should be created using approved pattern letter language. Any deviations from approved language must be reviewed and approved by the DM. The DM must document the approval of the deviation in the case history notes.

The following are situations that are not considered deviations to approved language and do not require DM approval:

- Combining multiple approved pattern paragraphs
- Removing portions of approved pattern letter language
- Adding items to the fillable portions of a pattern letter paragraph
- Making grammar, punctuation, spelling or correcting the formatting of the letter

- Changing the order and/or wording to allow the paragraphs to flow better
- Any wording changes that do not affect the overall message of the already approved pattern letter language

Note: If caseworkers are unsure if a deviation requires managerial approval, they should have the DM review the changes to the pattern language.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.41, Disclosure Case Processing and Inventory Management, by September 30, 2026.

Effective Date: May 29, 2024

Contact: If you have any questions, please contact Mary Brunelle, Senior Disclosure Analyst at Mary.N.Brunelle@irs.gov

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