



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

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

May 30, 2024

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Expiration Date: May 30, 2026
Affected IRM: 11.3.41.13.3.3 &
11.3.41.13.3.5

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance on Public Access Link (PAL) Signature
Requirements and Proof of Identity for First Party Requesters

This memorandum clarifies Disclosure policy on the requirement for a handwritten signature for Freedom of Information Act (FOIA) requests received through PAL. This Interim Guidance (IG) also clarifies Disclosure policy on proof of identity for first party requesters who submit a FOIA request via PAL, 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 FOIA requests.

Purpose: This IG clarifies existing policy on the signature requirements of all FOIA requests received via PAL. This IG also clarifies existing policy on proof of identity from first party requesters who submit a FOIA request via PAL.

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:

Initial Analysis

For first party requests submitted through the PAL, a handwritten signature is not required.

Identity of a Requester

For FOIA requests submitted through the PAL, no further proof of identity is required for first party requesters. Third party requesters seeking records protected under IRC 6103 are still required to provide adequate proof of the legal relationship under which they assert the right to access the requested records.

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 30, 2024

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

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