



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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

May 30, 2024

Control Number: PGLD 11-0524-0014  
Expiration Date: May 30, 2026  
Affected IRM: 11.3.41.13.5

**MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES**

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

**SUBJECT:** Interim Guidance on Use of Electronic Records for Freedom of Information Act (FOIA) Responses

This memorandum issues Disclosure policy search efforts for records not readily available, 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 Interim Guidance (IG) updates policy when responsive records are not readily available, however an electronic copy of the records exists.

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

**Procedural Change:**

When a response is received from a Federal Records Center (FRC) or Special Search (SS) unit indicating the requested record is not currently available and to re-submit the F2275 in 30 days, caseworkers should determine if an electronic copy of the administrative file is available. If so, the requestor should be contacted to explain that the paper records are not currently available and given the opportunity to re-scope the FOIA request to only include any electronic files currently available. If the requester agrees to re-scope in this manner, the available electronic records would be considered a complete response. If the requester does not agree to rescope the request, then the case must remain open until all responsive records have been received.

All discussions with the requestor must be adequately memorialized in case notes section of the inventory management system.

See IRM 11.3.41.3.3.2.1(4) for additional information on retrieving Examination files that are in closed status and identified as a Campus Examination.

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](mailto:Mary.N.Brunelle@irs.gov).

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