



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Affected IRM: 11.3.13, 11.3.41

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance (IG) for Freedom of Information Act (FOIA) Requests  
Seeking Email Records

This memorandum updates Disclosure policy on searches involving email records until 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 updates policy in conducting searches for IRS emails, to ensure searches for email records are conducted appropriately, and to clarify proper search procedures when initiating searches for IRS email records.

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

**Procedural Change:** The following changes will be made to IRM 11.3.13, *Freedom of Information Act* and IRM 11.3.41, *Disclosure Case Processing and Inventory Management*:

- 1) IRM 11.3.41.13.5.3, Search Efforts Pertaining to Email Records, will be clarified with the following procedures:
  - a. Requests for email records should contain sufficient information to allow a reasonable search to be conducted. This could include details such as the sender/recipient names, a reasonable timeframe and a subject matter or reasonable/functional keywords.

Requests which only contain keywords may be considered 'specific enough' to allow a reasonable search to be conducted if the business unit employee with knowledge of the subject matter (i.e., copies of their emails), believes they have enough information to locate potentially responsive records.

- b. Disclosure caseworkers should initially reach out to the proper business unit points-of-contact (e.g., FOIA Functional Coordinators (FFC)) to determine if the FFC believes the FOIA request “reasonably describes” the record(s) sought and to determine if a reasonable search can be conducted using the keywords and/or other information in the FOIA request. This initial reach out, also known as ‘soft touch’, should be done before issuing a formal search memorandum to the business unit to ensure the record owner does not spend time and resources on a potentially non-processable request.

This initial reach out is to determine:

- 1) If the request for email records is too broad or not specific enough to process,
- 2) If the record owner can provide additional information to assist the Disclosure caseworker in discussions with a requester to re-scope the request, or
- 3) If the request can be honored and a search conducted.

If the request is deemed processable and the record owner agrees a reasonable search can be conducted, the Disclosure caseworker should issue a formal search memorandum to the record owner and process the request.

If the request is deemed too broad or not specific enough to allow the record owner to conduct a reasonable search, the Disclosure caseworker should stop the clock and reach out to the requester to discuss re-scoping the request. Upon receiving a response from the requester, the Disclosure caseworker should resume processing the request.

- 2) IRM 11.3.13 and IRM 11.3.41 will be revised to update and/or remove existing or obsolete language based on the clarified policy on email searches. IRM 11.3.41 should be considered the primary manual section used by Disclosure caseworkers when processing a FOIA request.

**Effect on Other Documents:** This guidance will be incorporated into IRM 11.3.13, *Freedom of Information Act* and IRM 11.3.41, *Disclosure Case Processing and Inventory Management*, by September 30, 2024.

**Effective Date: August 7, 2023**

**Contact:** If you have any questions, contact Mary Brunelle, Senior Disclosure Analyst at [Mary.N.Brunelle@irs.gov](mailto:Mary.N.Brunelle@irs.gov).

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