



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.1.7

SEPTEMBER 22, 2021

## EFFECTIVE DATE

(09-22-2021)

## PURPOSE

- (1) This transmits revised IRM 7.1.7, TE/GE Administrative Procedures and Programs, Processing Information Requests

## MATERIAL CHANGES

- (1) Revised IRM 7.1.7.1.1 (1), Background to point the IRM references to the entire IRM section rather than a subsection.
- (2) Updated IRM 7.1.7.1.2 (2), Authority to reflect the new IRM location of the policy statement.
- (3) Updated IRM 7.1.7.1.2 (3), Authority to reflect the new IRM location of the delegation order.
- (4) Updated IRM 7.1.7.1.3 (2), Responsibilities to redirect the link for finding the FOIA coordinators.
- (5) Revised IRM 7.1.7.1.6 (1) and IRM 7.1.7.1.6 (2), Terms/Definitions/Acronyms to split Government Entities and Shared Services, as they are currently separate functions.
- (6) Updated IRM 7.1.7.1.7 (1), Related Resources to redirect the link for centralized points of contact.
- (7) Updated IRM 7.1.7.2 (6), Disclosure of Case Files to change the link to the new FOIA web page.
- (8) Updated IRM 7.1.7.4 (1), Freedom of Information Act (FOIA) Requests to redirect the link for centralized points of contact.
- (9) Revised IRM 7.1.7.4.1 (2), Informal Initial Consultation to redirect employees to the Servicewide Knowledge Management page.
- (10) Updated IRM 7.1.7.5.1 (1), Informal Initial Consultation to the current IRM 11.3.13 subsection locations. The 2020 revision to IRM 11.3.13 reorganized the content.
- (11) Updated IRM 7.1.7.5.1 (2), Informal Initial Consultation to redirect employees to the Servicewide Knowledge Management page.
- (12) Updated IRM 7.1.7.5.3 (3), Step 3: Initial Considerations to the current IRM 11.3.13 subsection location.
- (13) Revised IRM 7.1.7.5.5 (3), Step 5: Search for Responsive Documents to change the procedure such that all responses flow through the Functional FOIA POC.
- (14) Updated IRM 7.1.7.5.7 (2) and IRM 7.1.7.5.7 (4), Step 7: FOIA Exemptions to the current IRM 11.3.13 subsection location.
- (15) Replaced functional responder with subject matter expert. (Same position, different title.) See IRM 7.1.7.1.3 (1), IRM 7.1.7.1.3 (5), IRM 7.1.7.1.6 (1), IRM 7.1.7.5.3 (3), IRM 7.1.7.5.4 (1), IRM 7.1.7.5.4 (2), IRM 7.1.7.5.5 (3), IRM 7.1.7.5.6 (3), IRM 7.1.7.5.6 (4), IRM 7.1.7.5.7 (1) and IRM 7.1.7.5.7 (3).

- (16) Removed references to the staff assistant to the TE/GE Commissioner. Duties previously performed by the staff assistant now performed by the TE/GE FOIA Coordinator(s). See IRM 7.1.7.1.3 (1), IRM 7.1.7.1.3 (4), IRM 7.1.7.1.3 (5), IRM 7.1.7.1.4 (1), IRM 7.1.7.1.5 (1), IRM 7.1.7.5.1 (2), IRM 7.1.7.5.1 (3), IRM 7.1.7.5.2 (4), IRM 7.1.7.5.5 (1), IRM 7.1.7.5.5 (3) and IRM 7.1.7.5.8 (4).
- (17) Revised content for plain language and proper spelling, including hyphenations where needed.

#### **EFFECT ON OTHER DOCUMENTS**

This supersedes IRM 7.1.7, dated December 19, 2018.

This incorporates interim guidance memo TEGE-04-0819-0015, Consolidation of policy statements and delegation orders into two new IRM sections.

#### **AUDIENCE**

Tax Exempt and Government Entities

Sunita B. Lough  
Commissioner  
Tax Exempt and Government Entities

7.1.7

Processing Information Requests

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7.1.7.1  
(12-19-2018)  
**Program Scope and Objectives**

- (1) This section provides guidance on the process for Tax Exempt and Government Entities (TE/GE) employees to track and request clarification on media and Freedom of Information Act (FOIA) requests that relate to TE/GE.
- (2) **Purpose:** This section serves as a comprehensive guide for TE/GE employees to handle FOIA requests.
- (3) **Audience:** All TE/GE employees, regardless of occupational series, pay plan, or grade.
- (4) **Policy Owner:** Privacy, Governmental Liaison, and Disclosure (PGLD) is the policy owner for FOIA (5 USC 552) as described in IRM 11.3.13. Tax Exempt and Government Entities is the owner of the policies in this manual section, subject to additional guidance from PGLD.
- (5) **Program Owner:** Tax Exempt and Government Entities is the program owner for the procedures in this section.
- (6) **Program Goals:** By following the procedures outlined in this section, TE/GE employees ensure the prompt and proper handling of FOIA requests, with the goal of meeting the FOIA deadlines and requirements.

7.1.7.1.1  
(09-22-2021)  
**Background**

- (1) TE/GE developed the instructions in this section to clarify procedures for its employees and to incorporate references to specific computer systems. This IRM complements these other IRMs which provide general instructions for all IRS employees to work and respond to:
  - IRM 11.1.3 - media requests.
  - IRM 11.3.13 - FOIA requests.

7.1.7.1.2  
(09-22-2021)  
**Authority**

- (1) The primary legal authority for the procedures in this section come from *5 USC 552*, the Freedom of Information Act.
- (2) *Policy Statement 11-13* sets the policy for employees to follow.
- (3) *Delegation Order 11-2* states who has the authority to disclose tax information and provides a reference chart for the authorities granted under IRC 6103 and IRC 6104.

7.1.7.1.3  
(09-22-2021)  
**Responsibilities**

- (1) The following individuals hold specific responsibilities outlined in this section:
  - TE/GE FOIA Coordinator
  - Functional FOIA Point of Contact (POC)/Functional FOIA Coordinator
  - Subject Matter Expert (See IRM 7.1.7.1.6 (1), Defined Terms.)
  - Tax Exempt and Government Entities Division Counsel (TEGEDC)
- (2) Visit the *IRM Centralized Contact List* for a list of the individuals identified above.
- (3) The TE/GE FOIA Coordinator:
  - Considers the scope of a FOIA request and determines whether it relates to TE/GE.
  - Controls all FOIA requests.
  - Identifies any active litigation bearing on a FOIA request.

## 7.1 TE/GE Administrative Procedures and Programs

- Informs Disclosure when a FOIA request doesn't relate to TE/GE.
- Keeps a list of functional points of contact.
- Keeps a spreadsheet with pertinent information, such as the:

- FOIA request number
- Date received in TE/GE
- Date sent to functions
- Group/individual providing responsive documents
- Brief description of the request

- Notifies Disclosure of whether other functions have responsive documents.
- Notifies functions of the existence of a FOIA request.
- Prepares a monthly report on the status of each FOIA case.

(4) The Functional FOIA POC/Functional FOIA Coordinator:

- Completes the Response to FOIA Request Form.
- Discusses extensions with Disclosure.
- Emails the FOIA request to appropriate persons in their function.
- Ensures a search of inventory systems is completed, if applicable.
- Forwards the collected responsive documents to Disclosure.
- Identifies any active litigation bearing on a FOIA request.
- Identifies subject matter experts within their function.
- Keeps a list of subject matter experts.
- Returns the Response to FOIA Request Form to Disclosure.
- Notifies Disclosure when searches can't be completed by the deadline.
- Notifies Disclosure when TE/GE considers the case closed.
- Notifies the TE/GE FOIA Coordinator(s) of delivery of the documents.
- Notifies the TE/GE FOIA Coordinator(s) of granted extensions.
- Prepares a monthly report on the status of each FOIA case assigned to the function and gives to the TE/GE FOIA Coordinator(s).
- Asks TEGEDC for help when needed.

(5) The subject matter expert:

- Confirms identified documents are responsive to the FOIA request.
- Converts emails that are responsive documents to PDF format.
- Discusses extensions with Disclosure.
- Fulfills the search request.
- Forwards the collected responsive documents to Disclosure.
- Notifies the TE/GE FOIA Coordinator(s) of delivery of the documents.
- Prepares a monthly report on the status of each FOIA case assigned to the function. This report is incorporated into a monthly report the functional POC prepares and gives to the TE/GE FOIA Coordinator(s).
- Asks TEGEDC for help when needed.

**Note:** The subject matter expert may carry out some of the same responsibilities as the functional FOIA POC/coordinator, such as interacting with Disclosure, when technical expertise or other aspects of the interaction require such actions.

(6) Tax Exempt and Government Entities Division Counsel:

- Applies FOIA exemptions to responsive documents.
  - Identifies any active litigation bearing on a FOIA request.
  - Suggests redactions to responsive documents:
- a. To protect taxpayer information.
  - b. That come up when applying FOIA exemptions.

7.1.7.1.4  
(12-19-2018)  
**Program Management  
and Review**

- (1) **Program Reports:** The TE/GE FOIA Coordinator(s):
  - a. Controls and monitors all TE/GE FOIA requests.
  - b. Prepares a monthly report on the status of each FOIA case, listing the information in IRM 7.1.7.1.3 (3).
  - c. Gives the report to the TE/GE Commissioner and other officials who the TE/GE Commissioner specifies.
- (2) **Program Effectiveness:** Not currently tracked.

7.1.7.1.5  
(12-19-2018)  
**Program Controls**

- (1) The TE/GE FOIA Coordinator(s) controls all TE/GE FOIA requests. This person monitors each FOIA request and provides regular reports to the TE/GE Commissioner.
- (2) All searches in response to a FOIA request must be completed within 20-days. If a search can't be done by then, communicate with Disclosure to get an extension to complete the search.

7.1.7.1.6  
(09-22-2021)  
**Terms/Definitions/  
Acronyms**

- (1) See the table below for definitions of specific terms used in this manual:

**Defined Terms**

Word	Definition
Disclosure	A functional division within Privacy, Governmental Liaison and Disclosure.
Function	A functional division within TE/GE: <ul style="list-style-type: none"> <li>• Compliance, Planning and Classification</li> <li>• Employee Plans</li> <li>• Exempt Organizations and Government Entities</li> <li>• Shared Services</li> </ul>
Subject matter expert	A TE/GE employee who is assigned by her or his function to fulfill the search request.
Redaction	Censoring or obscuring part of a document for legal or security purposes.
Responsive documents	Those records within the employee's possession and control as of the date of receipt the FOIA request by Disclosure.
Search	To locate, manually or by automated means, agency records for the purpose of identifying those records which are responsive to a request.

## 7.1 TE/GE Administrative Procedures and Programs

- (2) See the table below for definitions of specific acronyms used in this manual:

### *Acronyms*

Acronym	Definition
CP&C	Compliance, Planning and Classification
EDS	Employee Plans & Exempt Organizations Determination System
EO/GE	Exempt Organizations and Government Entities
EP	Employee Plans
FOIA	Freedom of Information Act
SS	Shared Services
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
POC	Point of contact
RCCMS	Reporting Compliance Case Management System
TE/GE	Tax Exempt and Government Entities
TEGEDC	Tax Exempt and Government Entities Division Counsel
USC	United States Code

7.1.7.1.7  
(09-22-2021)

#### **Related Resources**

- (1) See the *IRM Centralized Contact List* for the list of contacts.
- (2) View the *text* of the Freedom of Information Act.
- (3) View the pertinent regulations by downloading the PDF from the *U.S. Government Publishing Office*.
- (4) See IRM 11.3.13, Freedom of Information Act for additional guidance from Disclosure on Freedom of Information Act procedures.

7.1.7.2  
(09-22-2021)

#### **Disclosure of Case Files**

- (1) A taxpayer or taxpayer representative has a right to information used to determine his/her tax liability, which includes a copy of the case file. The legal basis for giving taxpayers copies of their own tax records is contained in IRC 6103(e). This section says the Service shall give taxpayers access to their returns upon written request. It also says the Service may provide copies of return information unless the Secretary determines release would seriously impair tax administration.
- (2) IRC 6103(e)(7) allows the IRS to withhold return information if that release would impair tax administration.
  - a. If you are asked to provide copies of your case file, ensure the person requesting access has a legal right to the information.



- b. When you are satisfied they can have copies, review the information before release to determine that release of the information would not seriously impair tax administration.
- (3) Impairment determinations should not be so narrowly construed to prevent the release of all information. Approval authority for determinations is delegated to the supervisory level personnel. If you have any concerns about whether to release something in the file, contact Disclosure for assistance.
- (4) Questions to consider when making an impairment determination:
  - a. Does the file contain any informant information? If so, do not release it.
  - b. Is there any sensitive information that could reveal the nature, scope or direction of your investigation?

**Example:** Notes regarding a possible fraud determination.

  - c. Does the file contain third-party tax information? If so, do not release it.
- (5) Summoned documents and third-party contact information are return information. Such information can be withheld if the Service determines that such release would:
  - 1. Jeopardize the collection of any tax,
  - 2. Involve reprisal against any person, or
  - 3. Jeopardize any pending criminal investigation.
- (6) Every consideration should be given to releasing the records requested. If you determine that requested information cannot be released, make sure that determination is made so as to withhold only the narrowest range of information possible. The Freedom of Information Act (FOIA) or Privacy Act request process is available when a requester isn't satisfied with a denial of access and no resolution can be reached with managerial involvement. Helpful information to aid the requester in submitting a formal FOIA request and other information about the FOIA process are available at <https://www.irs.gov/privacy-disclosure/irs-freedom-of-information>.

7.1.7.3  
(08-16-2016)  
**Media Requests**

- (1) If a TE/GE employee receives a TE/GE-related document request directly from a member of the media that wasn't submitted as a FOIA request:
  - 1. He or she routes the request to his/her functional FOIA POC.
  - 2. The functional FOIA POC routes the request to IRS Communications & Liaison (C&L).
  - 3. C&L reviews and assigns the request to TE/GE using C&L's normal procedures.
- (2) As the IRS's FOIA public liaison, Privacy, Governmental Liaison & Disclosure (PGLD) may receive general questions from both media requesters and other members of the public about obtaining TE/GE-related documents. To respond to these general questions, PGLD may consult informally with TE/GE. TE/GE employees may help PGLD respond to these general questions.
- (3) When a member of the media submits a FOIA request seeking TE/GE-related documents, PGLD processes the request the same way as other FOIA requests.

## 7.1 TE/GE Administrative Procedures and Programs

7.1.7.4  
(09-22-2021)

### Freedom of Information Act (FOIA) Requests

- (1) FOIA requests come to TE/GE from PGLD to secure responsive records. Generally, PGLD forwards a copy of all TEGE-related FOIA requests to the *TE/GE point of contact* in the TE/GE Commissioner's office (POC) for proper tracking. In certain instances, PGLD may submit a copy of a FOIA request directly to a TE/GE employee who is likely to have responsive documents. Employees who receive a FOIA request directly from PGLD should notify the POC and give them a copy of the request for proper tracking.
- (2) PGLD Disclosure is the owner of the FOIA and reaches out to TEGE to assist in securing responsive records to complete PGLD Disclosure's response.

7.1.7.4.1  
(09-22-2021)

### Informal Initial Consultation

- (1) TE/GE employees may answer PGLD inquiries as to whether TE/GE possesses documents, or know where documents might be found, without first being presented with a FOIA request.
- (2) If you need to reach out to a Disclosure manager, find the *Disclosure office* for the state or area served.

7.1.7.4.2  
(08-16-2016)

### Clarifying FOIA Requests

- (1) TE/GE must immediately return information requests they receive that are ambiguous, vague or overly broad to PGLD. PGLD will take the lead with the requestor to clarify the request.
- (2) If a TE/GE employee has begun work on a FOIA request and determines that he or she needs clarification of some or all of the items requested, the POC and TE/GE employees consult PGLD to discuss how to clarify the request. The POC and TE/GE employees may participate in communications with the requestor to clarify the request.
- (3) If the requestor clarifies the original request, the requestor amends the original request in writing (an e-mail is sufficient) and sends it to PGLD. PGLD sends the amended request to TE/GE.
- (4) To expeditiously respond to FOIA requests, if a request is a multi-part request and only a portion needs clarification, the TE/GE employee assigned to respond to the request should continue to fulfill the parts that don't need clarification.

7.1.7.5  
(12-19-2018)

### Processing Freedom of Information Act Requests

- (1) This IRM helps you process Freedom of Information Act requests in TE/GE. Our goal under FOIA is to be as responsive, complete, and transparent as possible in responding to a FOIA request. Resolve ambiguities in favor of producing a requested document. Tax Exempt and Government Entities Division Counsel can help resolve uncertainty in applying these principles.

7.1.7.5.1  
(09-22-2021)

### Step 1: Establish Controls for the Case

- (1) FOIA requests may be grouped into two general categories:
  - **Tax or Personnel Records** – these requests typically seek information on a particular entity that can be located by researching an EIN or an SSN. In these cases, Disclosure researches IDRS to locate the case and then goes directly to the source of the files with the request. If Disclosure seeks information in a closed file, they request determination related files from the Federal Records Center (FRC). For related case files, the Functional FOIA POC makes sure a search of inventory systems has been completed. For more information, see IRM 11.3.13.3.3, Identity of Requester.

- **Agency Records** – these requests typically are more comprehensive than a field request, and can cover more than one TE/GE function. They include requests on policy, training material, litigation, etc. Typically, Disclosure directs these requests to the TE/GE Commissioner's office, or to a specific TE/GE office such as Communications & Liaison. For more information, see IRM 11.3.13.3.4, Definition of Agency Record.

- (2) If a request comes directly from the public to an employee of a function, the employee notifies his/her Functional FOIA POC and the TE/GE FOIA Coordinator of the request, and then follows *Disclosure procedures*. (The public shouldn't send FOIA requests directly to employees, but instead, to the Disclosure office, which routes them to the appropriate office).
- (3) If a request comes directly to a function from the Disclosure office, instead of through the TE/GE FOIA Coordinator or the Functional FOIA POC, the TE/GE employee informs the Functional FOIA POC and the TE/GE FOIA Coordinator by sending them a copy of the request.
- (4) A typical FOIA request package includes a copy of the FOIA request submitted by the requestor, a memo from Disclosure requesting that a search begin, and Disclosure's "Response to FOIA Request Form."
- (5) The TE/GE FOIA Coordinator, or Functional FOIA POC, identifies, with Tax Exempt and Government Entities Division Counsel, any active litigation bearing on a FOIA request, and notifies the function working the request.

7.1.7.5.2  
(12-19-2018)  
**Step 2: Charging Time,  
Monthly Report**

- (1) Report all time spent on FOIA activities under SETR code 800-85330.
- (2) Report time spent on FOIA activities in WebETS under Activity Code 186, Project Code 0999.
- (3) To properly track emails on individual FOIA requests, include in the **subject** line the FOIA case number provided by Disclosure assigned to the request.
- (4) The TE/GE FOIA Coordinator controls and monitors all FOIA requests per IRM 7.1.7.1.3 (3).

7.1.7.5.3  
(09-22-2021)  
**Step 3: Initial  
Considerations**

- (1) The TE/GE FOIA Coordinator considers the scope of the FOIA request and determines that it relates to TE/GE. If other functions may have responsive documents, the TE/GE FOIA Coordinator notifies Disclosure of the same. If the FOIA request doesn't relate to TE/GE, the TE/GE FOIA Coordinator notifies Disclosure, and TE/GE doesn't take action.
- (2) If the request is ambiguous or imprecise, TE/GE works with Disclosure to obtain a clarification from the requestor. Similarly, if the request appears overly broad or exceptionally difficult or time-consuming to work, TE/GE requests Disclosure to explore with the requestor ways to narrow the request's scope or stage of the work.
- (3) If from appearances, we won't be able to meet the statutory 20-day deadline for responding to the FOIA request, the Functional FOIA Coordinator or the subject matter expert should promptly discuss an extension with Disclosure. See IRM 11.3.13.6.3, Extension Letters, regarding extensions.
- (4) A function initially surveys responsive documents. It informs Disclosure of the estimates of:

- a. Number of documents it's likely to produce.
- b. Costs to locate, copy, and redact the documents.

- (5) The IRS may initially incur costs up to \$250, or a higher amount that the requestor agrees to pay. If the search costs will likely exceed \$250, or the higher agreed amount, discuss cost with Disclosure before you do additional work. The fee is often waived for FOIA requests from the media.

7.1.7.5.4  
(12-19-2018)

**Step 4: Identify  
Locations of Responsive  
Documents**

- (1) The TE/GE FOIA Coordinator maintains a list of Functional FOIA POCs for CP&C, EP, EO/GE and SS. Each Functional FOIA POC in turn, keeps a similar list of his/her subject matter experts.
- (2) A Functional FOIA POC identifies subject matter experts in his/her function familiar with the documents requested, have custody of, or can request them.
- (3) Consider all potential locations in which responsive documents may be stored (for instance, on EDS, RCCMS, or in an archive or other source for which there may be no particular custodian).
- (4) Search efforts should be thorough and consider all possible sources.
- (5) Although searching for, gathering and reviewing FOIA documents can take time, remember the 20-day statutory period for processing FOIA requests. Also, keep the assigned Disclosure specialist up-to-date on the your search progress.

7.1.7.5.5  
(09-22-2021)

**Step 5: Search for  
Responsive Documents**

- (1) The Functional FOIA POC emails the FOIA request to appropriate groups or employees in his/her function. If the search can't be completed in 20 days, the Functional FOIA POC must notify Disclosure and request an extension of time. The Functional FOIA POC notifies the TE/GE FOIA Coordinator, in the monthly report, of extensions granted by Disclosure. Meanwhile, the functions must continue their search efforts.
- (2) A record of the search effort must be maintained for each FOIA request. The Functional FOIA POC for the function assigned the request is responsible for completing and returning to Disclosure the "Response to FOIA Request Form." This form requests the following information:
  - a. Person(s) conducting the search
  - b. Files searched (EDS, IDRS, RCCMS, TEDS, etc.)
  - c. Method of Access
  - d. Type of Records Identified (*Provide description of document(s) identified as responsive to FOIA request.*)
  - e. Manner of Storage (*If electronic files were searched, the FOIA regulations require that we document the system(s) searched*)
  - f. Information about Electronic Records (*If the file contains both electronic records and paper records, indicate format of paper records.*)
  - g. Time spent **searching** for records
  - h. Time spent **reviewing** records
  - i. Time spent **copying** records
  - j. Number of pages located
  - k. Negative Responses (*Advise how you determined that your function does not have records responsive to this FOIA request.*)

I. Litigation (TE/GE FOIA Coordinator or Functional FOIA POC, with the assistance of Tax Exempt and Government Entities Division Counsel, will determine if there is any related litigation.)

- (3) For better control of the responsive documents sent to Disclosure, the subject matter expert sends the documents to the Functional FOIA POC, who forwards them to Disclosure. The Functional FOIA POC notifies the TE/GE FOIA Coordinator that we delivered the documents.

7.1.7.5.6  
(12-19-2018)  
**Step 6: Process Documents**

- (1) You may produce responsive documents in paper or electronic format.
- (2) Consider delivering documents in batches (documenting the delivery at each stage) to maximize responsiveness to the requestor. Disclosure will provide interim responses to the requestor as opposed to waiting until all records are received and reviewed.
- (3) If emails are part of the responsive documents, the subject matter expert should convert them to PDF format. Contact Disclosure office for procedures.
- (4) After documents have been identified, the subject matter expert confirms the documents are responsive to the FOIA request. The responsive documents are forwarded to the functional POC who provides them to Tax Exempt and Government Entities Division Counsel POC for redaction recommendations.
- (5) Functions generally give Disclosure **two** sets of responsive documents - a "clean copy" which is not marked, and a "working copy" on which the Function shows recommended redactions. Highlight in yellow the text or materials that should be redacted. If you're unsure, highlight the text and note your concerns. When appropriate, include notations that might help Disclosure to understand reasons for the proposed redactions.
- (6) You can redact documents in electronic format using the redaction toolbar in Adobe Acrobat. For these documents, you only need to submit one copy to Disclosure.
- (7) The proposed redaction statement must include the page number(s) or portion of the page(s) that should be withheld and must provide a justification for the withholding.

7.1.7.5.7  
(09-22-2021)  
**Step 7: FOIA Exemptions**

- (1) Subject matter experts are not expected to be experts with respect to FOIA exemptions. They can readily identify IRC 6103 taxpayer information, but shouldn't spend excessive time determining which of the nine FOIA exemptions listed below may apply.
- (2) Disclosure is available to answer questions on FOIA exemptions and redactions. Disclosure reviews and applies the appropriate exemptions and considers TE/GE's proposed redactions. Refer to IRM 11.3.13.5, Review and Redaction, for guidance.
- (3) Tax Exempt and Government Entities Division Counsel is also available to suggest redactions to responsive documents:
- Needed to protect taxpayer information.
  - That arise from applying FOIA exemptions.

**Note:** Functional FOIA POCs and subject matter experts shouldn't hesitate to ask for Tax Exempt and Government Entities Division Counsel's help.

- (4) The following list of FOIA exemption(s) is provided as a guide. If you have questions or are unsure whether an item should be disclosed, contact Disclosure, or consult Tax Exempt and Government Entities Division Counsel. They are the experts in applying these exemptions:
1. Classified secret in the interest of national defense or foreign policy
  2. Internal personnel rules and practices of any agency
  3. Specifically exempted by statute
  4. Trade secrets, commercial information, or financial information, if obtained from a person and privileged or confidential
  5. Inter-agency or intra-agency memos or letters which would be not be available by law to a party other than an agency in litigation with the agency
  6. Personnel files, medical files and other files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy
  7. Records or information compiled for purposes of law enforcement, but only to the extent that the production of such records or information
    - a. could reasonably be expected to interfere with enforcement proceeds,
    - b. would deprive a person of a right to a fair trial or an impartial adjudication,
    - c. could reasonably be expected to constitute an unwarranted invasion of personal privacy,
    - d. could reasonably be expected to disclose the identity of a confidential source,
    - e. would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or
    - f. could reasonably be expected to endanger the life or physical safety of any individual
  8. Examination, operating, or condition reports prepared by, on behalf of, or for the use of by an agency that is responsible for the regulation or supervision of financial institutions
  9. Geological and geophysical information and data, including maps, concerning wells

**Note:** Disclosure is ultimately responsible to ensure confidential information or information that may harm tax administration, commercial or other institutional interests, or personal privacy is not released. (IRM 11.3.13.5 (4) (b), Review and Redacting.)

7.1.7.5.8

(12-19-2018)

**Step 8: Coordination  
with Disclosure and  
Closing the Case out of  
TE/GE**

- (1) Send the responsive documents to Disclosure through email (use secure email when appropriate) or contact Disclosure to discuss other options of delivering documents.
- (2) If documents exist only in paper format, contact Disclosure for its preferred method for receiving them.
- (3) After TE/GE completes the following steps below, they consider their part of the FOIA request complete and closes their part of the case:
  - a. Complete the search.
  - b. Deliver the responsive documents to Disclosure with recommendations for redaction.
  - c. Return a completed "Response to FOIA Search Request" to Disclosure.
- (4) As a final step, the Functional FOIA POC working the case emails Disclosure and notifies them that TE/GE considers the case closed. Send a copy of this closing email to the TE/GE FOIA Coordinator.

