



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.8

OCTOBER 29, 2021

EFFECTIVE DATE

(10-29-2021)

PURPOSE

- (1) This obsoletes IRM 11.3.8, Disclosure of Official Information, Disclosure of Written Determinations.

MATERIAL CHANGES

- (1) IRM 11.3.8.1, Program Scope and Objectives, contains general information on written determinations found throughout IRM 37.1.1, Disclosure, Written Determinations Under Section 6110.
- (2) IRM 11.3.8.3, Documents Requiring Preparation for Release, contains processing instructions related to Chief Counsel procedures on written determinations found throughout IRM 37.1.1, Disclosure, Written Determinations Under Section 6110.
- (3) IRM 11.3.8.4, Exemptions, contains processing information for non-public written determination files. Instructions for processing these requests under the Freedom of Information Act (FOIA) are contained in IRM 11.3.41.26.16.8, Written Determinations(Including Private Letter Rulings, Technical Advice & Chief Counsel Advice).
- (4) IRM 11.3.8.5, Information Subject to Deletion, contains information that may be removed from public written determination documents prior to release and is found throughout IRM 37.1.1, Disclosure, Written Determinations Under Section 6110.
- (5) IRM 11.3.8.6, Indexes of Headquarters Written Determinations, contains information on written determinations being found in the FOIA Library which is being moved to IRM 11.3.7, FOIA Library.
- (6) IRM 11.3.8.7, Form SS-8 Written Determinations, contains outdated information on Form SS-8 written determination requests. Current information is found in IRM 7.50.1.5.15.2, IRC 6110 Public Inspection of Written Determinations.
- (7) IRM 11.3.8.8, Headquarters Freedom of Information Act Electronic Reading Room, contains information on written determinations being found in the FOIA Library which is being moved to IRM 11.3.7, FOIA Library.
- (8) IRM 11.3.8.10, Disclosure Manager Responsibilities, contains general Disclosure employee responsibilities which are found throughout IRM 11.3.41, Disclosure Case Processing and Inventory Management.
- (9) Any section not carried over or incorporated per above has been obsoleted as no longer used, performed, or in effect.

EFFECT ON OTHER DOCUMENTS

IRM 11.3.8, Disclosure of Written Determinations, dated April 21, 2017 is obsolete as of the date of this transmittal (or, if later, the IRM effective date).

AUDIENCE

All Operating Divisions and Functions.

Phyllis T. Grimes

Director

Governmental Liaison, Disclosure and Safeguards