

**Internal Revenue Service
memorandum**

date: March 23, 1998

to: National Director of Appeals C:AP

from: Chief Counsel CC

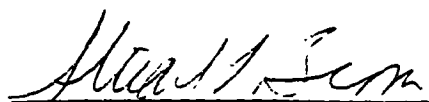
subject: Treatment of Appeals Settlement Guidelines under the
Freedom of Information Act

As we discussed in our March 13, 1998, meeting, I am forwarding to you a memorandum prepared by Disclosure Litigation that clarifies Counsel's position regarding the treatment of Appeals Settlement Guidelines ("ASGs") under the Freedom of Information Act ("FOIA").

The memorandum concludes that, in general, the guidelines portion of an ASG will not be disclosed except where the guideline is so general that it could not be protected, where there have been so many settlements entered into under the ASG that the settlement guidelines have become public knowledge, or where the guideline has been changed and disclosure cannot be said to cause the harms designed to be protected by the applicable FOIA exception.

With respect to future FOIA requests, appeals, or litigation involving ASGs, Disclosure Litigation personnel will coordinate not only with your staff, but with the Field Service Division, to thoroughly consider the impact of proposed disclosure of the guideline portions of each ASG and the application of the FOIA exemption.

Please let me know if you have further questions regarding this subject, or you can contact Margo Stevens at 622-4560.


STUART L. BROWN

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