



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

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 18, 2024

Control Number: PGLD 11-0924-0022
Expiration Date: September 18, 2026
Affected IRMs: 11.3.41.3.3.2.1,
11.3.41.3.3.2.2 & 11.3.41.3.3.2.3

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance on Requests for Compliance Files Located in Appeals

This memorandum clarifies Disclosure guidance on situations when records being requested under the FOIA have been sent to Appeals by another business unit (BU), until IRM 11.3.41, Disclosure Case Processing and Inventory Management, is updated. This policy applies to all Disclosure employees who process IRS Freedom of Information Act (FOIA) requests.

Purpose: This Interim Guidance (IG) clarifies existing guidance on how caseworkers should handle situations in which records requested under the FOIA were sent to Appeals by another business unit (such as Examination or Collection compliance files). These records should be secured from the originating business owner.

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

Procedural Change:

Unless a request specifically seeks record(s) created and owned by Appeals; caseworkers should be engaging and securing record(s) from the originating business unit/owner and only engage Appeals, if/for Appeals record(s) that are specifically requested and sought under FOIA.

Note: Records sent to Appeals by another BU should be requested from the originating BU (i.e., SB/SE, LB&I). If the originating BU states the original case file was sent to Appeals, and they did not maintain a copy, it is the responsibility of the originating BU to obtain the original or copy of the file from Appeals to provide to Disclosure.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.41, Disclosure Case Processing and Inventory Management, by September 18, 2026.

Effective Date: September 18, 2024

Contact: If you have any questions, please contact Mary Brunelle, Senior Disclosure Analyst at Mary.N.Brunelle@irs.gov.

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