



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

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 12, 2024

Control Number: PGLD 11-0924-0023
Expiration Date: September 12, 2026
Affected IRM: 11.3.41.13.3.7, Imperfect
Requests

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

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

SUBJECT: Interim Guidance on Imperfect Requests and Stopping the Clock

This memorandum clarifies Disclosure policy on stopping the clock on imperfect requests, until Internal Revenue Manual (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 policy on the actions to be taken by caseworkers to stop the clock in the inventory management system on imperfect FOIA requests.

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

Procedural Change:

IRM 11.3.41.13.3.7 will be updated to include the following clarification:

Per Title 26 Code of Federal Regulations (CFR) 601.702, IRS is required to allow 35 days from the date of communication to perfect a FOIA request. Caseworkers should initiate "stop the clock" actions in the inventory management system on the date of communication, which can be verbal or written. If communication is written, caseworkers must use suggested pattern letter language to notify the requester of the missing item(s) and that more information is needed before the request can be processed. The letter must point out the specific deficient item(s) to the requester and advise of the 35-day response time and if the issues are not corrected, the case will be closed with no further action. See IRM 11.3.41.3.2, *Initial Analysis*. Caseworkers should address requests deemed to be imperfect as soon as possible.

Note: “Stop the clock” actions are taken on imperfect requests. “Tolling” actions are taken on perfected requests. See IRM 11.3.41.13.3.4, *Tolling*.

If the required information is not provided by the 35th day, send the requester a final response letter advising the case is being closed.

Note: Do not include Notice 393, *Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 USC 552*, with responses to imperfect requests because no appeal rights are available to such requests.

Effect on Other Documents: This guidance will be incorporated into IRM 11.3.41, *Disclosure Case Processing and Inventory Management*, by September 12, 2026.

Effective Date: September 12, 2024

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

Distribution:
Disclosure Employees
IRS.gov