



OFFICE of GOVERNMENT INFORMATION SERVICES

May 7, 2015 - Sent via e mail



Case No: 201500487
NG: CM: AB

NATIONAL
ARCHIVES
and RECORDS
ADMINISTRATION

8601 ADELPHI ROAD
OGIS
COLLEGE PARK, MD
20740-6001

web: www.ogis.archives.gov
e-mail: ogis@nara.gov
phone: 202-741-5770
toll-free: 1-877-684-6448
fax: 202-741-5769

Dear [REDACTED]:

This responds to your request for assistance from the Office of Government Information Services (OGIS), received on March 6, 2015. Your request for assistance pertains to your efforts to obtain records from the Internal Revenue Service (IRS) regarding an email listed in a spreadsheet released by the [REDACTED] website.

As you know, Congress created OGIS to complement existing Freedom of Information Act (FOIA) practice and procedure; we strive to work in conjunction with the existing request and appeal process. The goal is for OGIS to allow, whenever practical, the requester to exhaust his or her remedies within the agency, including the appeal process. OGIS has no investigatory or enforcement power, nor can we compel an agency to release documents. OGIS serves as the Federal FOIA Ombudsman and our jurisdiction is limited to assisting with the FOIA process.

The IRS responded to your request by informing you that it found no records responsive to your request. This initial determination was upheld on appeal. We discussed your request with Rhonda O'Reilly, the IRS FOIA Public Liaison, to learn more about the search that IRS conducted for responsive records.

According to Ms. O'Reilly, after the agency's handling of applications for tax exempt status became an issue of great interest in 2013, the agency went through an e-discovery process to identify and preserve any emails in IRS system that were related to the agency's handling of applications for tax exempt status. Unlike other emails in the IRS system, these records are searchable by date and keyword, and in response to your request, the IRS searched this repository of records.

We understand that the spreadsheet posted on the [REDACTED] website is what the IRS referred to as a "Be On the Look Out" list or "BOLO." As you know, BOLO lists were used as part of the screening process for tax exempt organization. According to the IRS, BOLO lists were continually updated.

Please know that federal agencies generally do not save all of their email. According to internal record keeping policies in place in 2010, the agency was required to keep only email records that met the threshold of a Federal Record, per 44 U.S.C. 3301. According to the IRS, the email you are requesting was likely deleted after the BOLO was updated.



May 7, 2015
Page 2 of 2

While I understand that this is not the result for which you hoped, I hope that this additional information is useful to you. Thank you for bringing this matter to OGIS; at this time there is no further action for us to take and we will consider this matter closed.

Sincerely,

/S/

Nikki Gramian, Acting Director
Office of Government Information Services

cc: Rhonda O'Reilly, FOIA Public Liaison, Internal Revenue Service