



OFFICE *of* GOVERNMENT INFORMATION SERVICES

June 20, 2016 — Sent via email

[REDACTED]

Re: Case No. 201600828  
NG: CM: KG

NATIONAL  
ARCHIVES  
*and* RECORDS  
ADMINISTRATION

8601 ADELPHI ROAD  
OGIS  
COLLEGE PARK, MD  
20740-6001

*web:* [www.ogis.archives.gov](http://www.ogis.archives.gov)  
*e-mail:* [ogis@nara.gov](mailto: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), which we received on May 9, 2016 via U.S. mail. Your request for assistance pertains to your records request to the Department of Treasury, Internal Revenue Service (IRS).

OGIS was created 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. Please know that 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.

OGIS provides mediation services to resolve disputes between FOIA requesters and Federal agencies. After opening a case, OGIS gathers information from the requester and the agency to learn more about the nature of the dispute. This process helps us gather necessary background information, assess whether the issues are appropriate for mediation, and determine the willingness of the parties to engage in our services. As part of our information gathering, OGIS carefully reviewed your submission of information.



You made a request to IRS on [REDACTED] for records related to your clients, [REDACTED]. On [REDACTED], the IRS responded to your request, providing 966 pages, of which 244 pages were withheld in part and 46 pages were withheld in full pursuant to FOIA Exemptions 3, 5, 7(A), and 7(E), 5 U.S.C. §552a (b)(3),(b)(5), (b)(7)(A), and (b)(7)(E). You appealed this determination on [REDACTED]. The IRS denied your appeal on [REDACTED]. You request OGIS's assistance with this matter.

In response to your submission, OGIS contacted IRS FOIA staff to discuss the request and the agency's response. OGIS specifically asked the agency why documents your

[REDACTED]  
June 20, 2016

Page 2 of 2

clients supplied to the agency and documents within the public domain were withheld. The IRS confirmed to OGIS that any information collected as part of an administrative proceeding, regardless of whether or not the source of the information is a public domain, is now part of that tax administrative file and falls under the provisions of the Internal Revenue Code 26 U.S.C §6103. Any release or withholding determinations are made based on Internal Revenue Code 26 U.S.C. §6103 and not solely on the source of the information.

IRS informed OGIS that due to the confidentiality of tax returns and return information, the FOIA unit is not authorized to discuss any information related to you client's FOIA dispute, apart from the questions mention above, with OGIS staff. However, the specialist stated that you can contact the Disclosure Specialist [REDACTED] who worked on the case, directly to discuss your request. If you wish to contact [REDACTED], she may be reached at ([REDACTED]).

At this time there is no further assistance OGIS can offer. Thank you for contacting OGIS; we will now consider this matter closed.

Sincerely,

/s/

NIKKI GRAMIAN  
Acting Director

We appreciate your feedback. Please visit <https://www.surveymonkey.com/s/OGIS> to take a brief anonymous survey on the service you received from OGIS.