



OFFICE *of* GOVERNMENT INFORMATION SERVICES

August 11, 2016 — Sent via email

[REDACTED]

Re: Case No. 201601108
NG: CM: KG

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), which we received on July 18, 2016 via U.S. mail. Your request for assistance pertains to a records request to the Department of Treasury, Internal Revenue Service (IRS).

As you may be aware, 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 the IRS on [REDACTED]. On [REDACTED], the IRS responded to your request by informing you that agency could not confirm or deny the existence of responsive records pursuant to FOIA Exemptions 3, due to the applicability of Internal Revenue Code § 6103. You appealed this determination on [REDACTED]. The IRS denied your appeal on [REDACTED]. You request OGIS's assistance with this matter.

[REDACTED]
August 11, 2016

Page 2 of 2

In working cases similar to yours, the IRS has explained to OGIS that it withholds any information collected as part of an administrative proceeding. That information becomes part of that tax administrative file, and falls under the release/withholding 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.

Due to the confidentiality of tax returns and return information, the FOIA unit is not authorized to discuss any information related to information withheld under the Internal Revenue Code 26 U.S.C § 6103 with OGIS staff. In our discussion with IRS staff, OGIS staff explained that you seek particular legal analysis provided to filers rather than a third party's tax return. We also discussed your assertion that the IRS has released these types of documents previously. The IRS informed OGIS that it appears the type of information you requested would be directly related to the tax return files of specific individuals. However, if you have examples of previously released documents or you believe you can provide additional information which would assist the agency in searching for the documents you seek, you can contact Tax Law Specialist [REDACTED] to discuss your request. If you wish to contact [REDACTED] [REDACTED] 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

cc: Denise Higley, Internal Revenue Service

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.