



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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

November 3, 2016

Office of Government Information Services  
Nikki Gramian  
Acting Director  
8601 Adelphi Road  
College Park, MD 20740-6001

Dear Ms. Gramian:

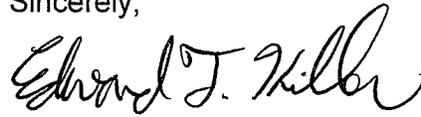
Thank you for your May 31, 2016, letter and we apologize for the delay in responding to you. We understand that the Office of Government Information Services (OGIS) has a statutory mandate to offer mediation services to resolve disputes between Freedom of Information Act (FOIA) requesters and agencies. The Privacy Act (PA) prohibits agencies from sharing information contained in FOIA files without the written consent of the requester. Adding a routine use to the PA system of records that covers FOIA requests will allow IRS to provide information directly to OGIS and eliminate delays in resolving disputes.

We are pleased to advise you that the Department of Treasury has altered the Treasury System of Records (SOR) entitled Treasury .004, Freedom of Information Act/Privacy Act Records to include IRS in its routine use language to allow for the disclosure of non-tax records to OGIS. The update was effective on October 17, 2016, and is available in the Federal Register at <https://www.gpo.gov/fdsys/pkg/FR-2016-09-16/pdf/2016-22069.pdf>.

Adding the IRS to the list of system managers in the Department of Treasury SOR will provide the IRS discretionary authority to disclose to OGIS purely non-tax, Privacy Act protected information regarding IRS FOIA requests. It will not (and cannot) authorize disclosure of any information that falls under Internal Revenue Code (IRC) section 6103 which provides that tax returns and return information are confidential and cannot be disclosed unless there is an exception in Title 26. Therefore OGIS will still need to obtain valid IRC section 6103(c) disclosure consents from FOIA requesters before the IRS can disclose to OGIS any tax returns or return information pertaining to any FOIA request.

If you have any questions, please contact me or a member of your staff may contact Rhonda O'Reilly at 860-594-9010.

Sincerely,

A handwritten signature in black ink, reading "Edward T. Killen". The signature is written in a cursive style with a large, prominent initial "E".

Edward T. Killen  
Director, Privacy Governmental Liaison &  
Disclosure