



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

September 14, 2017

John Davisson  
Electronic Privacy Information Center  
1718 Connecticut Avenue NW, Suite 200  
Washington, DC 20009

Dear John Davisson:

This is our final response to your Freedom of Information Act (FOIA) request dated April 27, 2017, that we received on April 27, 2017.

Your request seeks all records concerning IRS's use (or contemplated use) – in 1981, in 1997, and all other records – “of its power to release tax information under 26 U.S.C. § 6103(k)(3), including but not limited to communications with the Joint Committee on Taxation” (JCT).

We conducted a search of the IRS's Office of Legislative Affairs, Office of Chief Counsel, and the Office of the Chief of Staff to the IRS Commissioner and found no records responsive to your request. Please be advised that the records maintained in the IRS correspondence tracking system - which maintains and controls the processing of all correspondence to and from the IRS Commissioner, including correspondence with the JCT - are generally retained for ten years.

As you have expressed an interest in these types of disclosures, you should know that the IRS is required, on an annual basis, to account for and report to the JCT, all disclosures made pursuant to IRC § 6103(k)(3). Consequently, the IRS tracks all such disclosures, to the extent any are made, and we were able to ascertain that the most recent disclosure made pursuant to IRC § 6103(k)(3) occurred during calendar year 2000. There have been no disclosures made pursuant to IRC § 6103(k)(3) during the time period from January 1, 2001 through April 27, 2017. The JCT makes the annual “Disclosure Report for Public Inspection Pursuant to Internal Revenue Code Section 6103(p)(3)(C)” available to the public on their website at [www.jct.gov](http://www.jct.gov).

There are no fees associated with this request.

#### APPEAL RIGHTS

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you would like to discuss our response before filing an appeal to attempt to resolve your dispute without going through the appeals process, you may contact me, the FOIA Public Liaison, for assistance at:

David Nimmo  
Internal Revenue Service  
Disclosure Office 13  
24000 Avila Road, M/S 2201  
Laguna Niguel, CA 92677  
949-575-6328

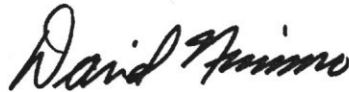
The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through our FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions please call Tax Law Specialist, Michael C. Young, ID # 1000436696, at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F17117-0086.

Sincerely,



David Nimmo  
Disclosure Manager  
Disclosure Office 13

Enclosure: Notice 393