

Policy Statement 11-13 (Formerly P-1-192)

Effective: April 23, 2004

Freedom of Information Act Requests

The Internal Revenue Service is committed to full compliance with the Freedom of Information Act (FOIA), 5 U.S.C. § 552. The FOIA provides that agency records are to be made available to the public unless required or permitted to be withheld. The FOIA accommodates the countervailing interests in disclosure and nondisclosure. The IRS is committed to administering the FOIA with respect to agency records in a manner consistent with preserving the fundamental values held by our society, including public accountability, safeguarding national security, enhancing the effectiveness of law enforcement agencies and the decision-making processes, protecting sensitive business information, and protecting personal privacy.

If information is not prohibited from disclosure, IRS personnel shall consider whether, as an exercise of administrative discretion, the information should be released or withheld. Any discretionary decision to release information protected under the FOIA should be made only after full and deliberate consideration of the institutional (*i.e.*, public accountability, safeguarding national security, law enforcement effectiveness, and candid and complete deliberations), commercial, and personal privacy interests that could be implicated by disclosure of the information.

The administrative cost and impact on operations involved in furnishing information in response to a FOIA request is not to be a material factor in deciding to deny a request unless the cost or impact would be so substantial as to seriously impair IRS operations.

This policy creates no substantive or procedural rights enforceable at law.