



U.S. DEPARTMENT OF THE TREASURY

FREEDOM OF INFORMATION ACT

ANNUAL REPORT TO THE ATTORNEY GENERAL

FOR FISCAL YEAR 2008

Disclosure Services

January 5, 2009

# **DEPARTMENT OF THE TREASURY**

The Departmental Offices (DO)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

Office of the Comptroller of the Currency (OCC)

Bureau of Engraving and Printing (BEP)

Financial Management Service (FMS)

Internal Revenue Service (IRS)

United States Mint (MINT)

Bureau of the Public Debt (BPD)

Office of Thrift Supervision (OTS)

Treasury Inspector General for Tax Administration (TIGTA)

Financial Crimes Enforcement Network (FinCEN)



U.S. DEPARTMENT OF THE TREASURY  
FREEDOM OF INFORMATION ACT ANNUAL REPORT  
FOR FISCAL YEAR 2008

CONTENTS

- I. Basic Information Regarding Report
  - II. Making a FOIA Request
  - III. Acronyms, Definitions, and Exemptions
  - IV. Exemption 3 Statutes
  - V. FOIA Requests
  - VI. Administrative Appeals of Initial Determinations of FOIA Requests
  - VII. FOIA Requests: Response Time for Processed and Pending Requests
  - VIII. Requests for Expedited Processing and Requests for Fee Waiver
  - IX. FOIA Personnel and Costs
  - X. Fees Collected for Processing Requests
  - XI. FOIA Regulations
  - XII. Backlogs, Consultations, and Comparisons
- 

I. BASIC INFORMATION REGARDING REPORT.

This is the Fiscal Year 2008 FOIA Report for the Department of the Treasury. For purposes of administering the FOIA, the Department is divided into 10 bureaus. Each bureau is responsible for those records under its control, and each bureau will post its report on its own web site. Disclosure Services prepared the report in collaboration with the bureau FOIA Officers.

**Questions about the report may be directed to:**

Hugh Gilmore, Departmental Disclosure Officer

Disclosure Services

Ph: 202/622-0930; Fax: 202/622-3895

Address:

FOIA Request

Disclosure Services

Department of the Treasury

Washington, DC 20220

**Treasury Department FOIA Home Page:** [www.treas.gov/foia/](http://www.treas.gov/foia/)

Paper copies of this report may be obtained by contacting Disclosure Services

or by downloading from the Treasury FOIA website at:

<http://www.treas.gov/foia/reports/index.html>, “FY 2008 FOIA Report to the Attorney General.”

## I. MAKING A FOIA REQUEST.

The Department of the Treasury's [Guide to Accessing Treasury Records](#) is available at [www.treas.gov/foia/](http://www.treas.gov/foia/), or by contacting Disclosure Services, as described above.

### 1. Names, addresses, and numbers of Treasury bureau FOIA officers.

#### *Departmental Offices (DO)*

Hugh Gilmore  
Disclosure Services  
Ph: 202/622-0930  
Fax: 202/622-3895  
Address:  
FOIA Request  
Department of the Treasury  
Washington, DC 20220

#### *Comptroller of the Currency (CC)*

Frank Vance  
Ph: 202/874-4700  
Fax: 202/874-5274  
Address:  
Disclosure (FOIA) Office  
Washington, DC 20219

#### *Alcohol and Tobacco Tax and Trade Bureau (TTB)*

Helen Belt  
Ph: 202/927-8210  
Fax: 202/927-8525  
Address:  
Disclosure Services  
1310 G Street, NW, Suite 200-E  
Washington, DC 20220

#### *Bureau of Engraving & Printing (BEP)*

James Braun  
Ph: 202/874-3733  
Fax: 202/874-2951  
Address:  
FOIA OFFICE  
Room 419-A  
14th & C Streets, SW  
Washington, DC 20228

#### *Financial Management Service (FMS)*

Cynthia Sydnor  
Ph: 202/874-0765  
Fax: 202/874-2391  
Address:  
Disclosure Branch  
401 14th Street, SW  
Washington, DC 20227

#### *Bureau of the Public Debt (BPD)*

Denise Nelson  
Ph: 304/480-8402  
Fax: 304/480-8188  
Address:  
FOIA Request  
200 3<sup>rd</sup> Street, Rm. A4-A  
Parkersburg, WV 26106

*Internal Revenue Service (IRS)*

Marie Twarog  
 Phone: 770-234-4374  
 Fax: 770-234-4346  
 Address: (Headquarters only)  
 Internal Revenue Service  
 FOIA Requests  
 Headquarters Disclosure Office  
 Room 2012  
 1111 Constitution Ave., NW,  
 Washington, DC 20224-0001

*Office of Thrift Supervision (OTS)*

Marilyn K. Burton  
 Ph: 202/906-6467  
 Fax: 202/906-6353  
 Address:  
 FOIA Requests  
 1700 G Street, NW  
 Washington, DC 20552

*United States Mint (Mint)*

Kathleen Saunders-Mitchell  
 Ph: 202/354-7292  
 Fax: 202/756-6100  
 Address:  
 FOIA Request  
 801 9<sup>th</sup> Street, NW – 8<sup>th</sup> Floor  
 Washington, DC 20220

*Treasury Inspector General for  
Tax Administration (TIGTA)*

Amy P. Jones  
 Ph: 202/927-7044  
 Fax: 202/622-3339  
 Address: FOIA Request  
 TIGTA Chief Counsel  
 1125 15<sup>TH</sup> Street, NW, Suite 700  
 Washington, DC 20005

*Financial Crimes Enforcement Network  
(FinCEN)*

Amanda Michanczyk  
 Ph: 703/905-3537  
 Fax: 703/905-3885  
 Address: FOIA Request  
 PO Box 39  
 Vienna, VA 22183

2. Brief description of why some requests are not granted and an overview of certain general categories of the Department's records to which the FOIA exemptions apply.

The most common reasons reported by the bureaus regarding why requests for records could not be granted were: (1) protecting personal privacy; (2) deliberative process privilege; (3) the records reflected the internal practices involved in investigations or inspections; (4) the records contained confidential taxpayer information and other statutorily protected information; and (5) the records contained contractor confidential and proprietary commercial information. Others: records did not exist; procedural requirements were not followed.

### III. ACRONYMS, DEFINITIONS, AND EXEMPTIONS

#### 1. Agency-specific acronyms or terms used in this Report:

BEP	Bureau of Engraving and Printing
BPD	Bureau of the Public Debt
DO	Departmental Offices
FinCEN	Financial Crimes Enforcement Network
FMS	Financial Management Service
IRS	Internal Revenue Service
MINT	United States Mint
OCC	Office of the Comptroller of the Currency
OTS	Office of Thrift Supervision
TIGTA	Treasury Inspector General (Tax Administration)
TTB	Alcohol and Tobacco Tax and Trade Bureau

#### 2. Basic Terms Used in This Report

- a. **Administrative Appeal** – a request to a federal agency asking that it review at a higher administrative level a FOIA determination made by the agency at the initial request level.
- b. **Average Number** – the number obtained by dividing the sum of a group of numbers by the quantity of numbers in the group. For example, of 3, 7, and 14, the average number is 8.
- c. **Backlog** – the number of requests or administrative appeals that are pending at an agency at the end of the fiscal year that are beyond the statutory time period for a response.
- d. **Component** – for agencies that process requests on a decentralized basis, a “component” is an entity, also sometimes referred to as an Office, Division, Bureau, Center, or Directorate, within the agency that processes FOIA requests. The FOIA now requires that agencies include in their Annual FOIA Report data for both the agency overall and for each principal component of the agency.
- e. **Consultation** – the procedure whereby the agency responding to a FOIA request first forwards a record to another agency for its review because that other agency has an interest in the document. Once the agency in receipt of the consultation finishes its review of the record, it responds back to the agency that forwarded it. That agency, in turn, will then respond to the FOIA requester.

- f. **Exemption 3 Statute** – a federal statute that exempts information from disclosure and which the agency relies on to withhold information under subsection (b)(3) of the FOIA.
- g. **FOIA Request** – a FOIA request is generally a request to a federal agency for access to records concerning another person (i.e., a “third-party” request), or concerning an organization, or a particular topic of interest. FOIA requests also include requests made by requesters seeking records concerning themselves (i.e., “first-party” requests) when those requesters are not subject to the Privacy Act, such as non-U.S. citizens. Moreover, because all first-party requesters should be afforded the benefit of both the access provisions of the FOIA as well as those of the Privacy Act, FOIA requests also include any first-party requests where an agency determines that it must search beyond its Privacy Act “systems of records” or where a Privacy Act exemption applies, and the agency looks to FOIA to afford the greatest possible access. All requests which require the agency to utilize the FOIA in responding to the requester are included in this Report.

Additionally, a FOIA request includes records referred to the agency for processing and direct response to the requester. It does not however, include records for which the agency has received a consultation from another agency. (Consultations are reported separately in Section XII of this Report.)

- h. **Full Grant** – an agency decision to disclose all records in full in response to a FOIA request.
- i. **Full Denial** – an agency decision not to release any records in response to a FOIA request because the records are exempt in their entirety under one or more of the FOIA exemptions, or because of a procedural reason, such as when no records could be located.
- j. **Median Number** – the middle, not average, number. For example, of 3, 7, and 14, the median number is 7.
- k. **Multi-track processing** – a system in which simple requests requiring relatively minimal review are placed in one processing track and more voluminous and complex requests are placed in one or more other tracks. Requests granted expedited processing are placed in yet another track. Requests in each track are processed on a first in/first out basis.
  - i. **Expedited processing** – an agency will process a FOIA request on an expedited basis when a requester satisfies the requirements for expedited processing as set forth in the statute and in agency regulations.



- ii. **Simple request** – a FOIA request that an agency using multi-track processing places in its fastest (non-expedited) track based on the low volume and/or simplicity of the records requested.
  - iii. **Complex request** – a FOIA request that an agency using multi-track processing places in a slower track based on the high volume and/or complexity of the records requested.
- l. **Partial Grant/Partial Denial** – in response to a FOIA request, an agency decision to disclose portions of the records and to withhold other portions that are exempt under the FOIA, or to otherwise deny a portion of the request for a procedural reason.
  - m. **Pending Request or Pending Administrative Appeal** – a request or administrative appeal for which an agency has not taken final action in all respects.
  - n. **Perfected Request** – a request for records which reasonably describes such records and is made in accordance with published rules stating the time, place, fees (if any) and procedures to be followed.
  - o. **Processed Request or Processed Administrative Appeal** – a request or administrative appeal for which an agency has taken final action in all respects.
  - p. **Range in Number of Days** – the lowest and highest number of days to process requests or administrative appeals.
  - q. **Time Limits** – the time period in the statute for an agency to respond to a FOIA request (ordinarily 20 working days from receipt of a "perfected" FOIA request).

3. Descriptions of the nine FOIA exemptions:

- a. **Exemption 1:** classified national defense and foreign relations information
- b. **Exemption 2:** internal agency rules and practices
- c. **Exemption 3:** information that is prohibited from disclosure by another federal law
- d. **Exemption 4:** trade secrets and other confidential business information
- e. **Exemption 5:** inter-agency or intra-agency communications that are protected by legal privileges
- f. **Exemption 6:** information involving matters of personal privacy
- g. **Exemption 7:** records or information compiled for law enforcement purposes, to the extent that the production of those records (A) could reasonably be expected to interfere with enforcement proceedings, (B) would deprive a person of a right to a fair trial or an

impartial adjudication, (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy, (D) could reasonably be expected to disclose the identity of a confidential source, (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions, or (F) could reasonably be expected to endanger the life or physical safety of any individual

- h. **Exemption 8:** information relating to the supervision of financial institutions
- i. **Exemption 9:** geological information on wells

#### IV. EXEMPTION 3 STATUTES

##### A. Exemption 3 Statutes Relied upon to Withhold Information

Statute	Type of Information Withheld	Case Citation	Number of Times Relied upon per Component	Total Number of Times Relied upon by Agency
26 U.S.C. 6103	Taxpayer Information. Confidentiality of Returns and Return Information: Prohibits the disclosure of (1) tax returns and return information of third party taxpayers (section 6103(a)); (2) the standards used for selection of returns for examination (section 6103(b)(2)); and (3) a requester's own return information if the release would seriously impair federal tax administration (section 6103(e)(7)).	<i>Church of Scientology Int'l v. United States Dep't of Justice</i> , 30 F.3d 224, 235 (1 <sup>st</sup> Cir. 1994). <i>White v. IRS</i> , 707 F.2d 897 (6th Cir. 1983). <i>Church of Scientology v. IRS</i> , 484 U.S. 9 (1987). <i>Aronson v. IRS</i> , 973 F.2d 962 (1 <sup>st</sup> Cir. 1992). <i>Stebbins v. Sullivan</i> , No. 90-5361, slip op. at 1 (D.C. Cir. July 22, 1992). <i>Wishart v. Commissioner</i> , C-97-20614-SW (N.D. Cal., decided August 6, 1998). <i>Gillin v. IRS</i> , No. 90-31 (D.N.H. Apr. 15, 1991), <i>aff'd</i> , 980 F.2d 819 (1 <sup>st</sup> Cir. 1992). <i>Casa Investors, Ltd. v. Gibbs</i> , No. 88-2485, 1990 WL 180703 (D.D.C. Oct. 11, 1990). <i>White v. IRS</i> , 707 F.2d 897 (6th Cir. 1983, and others).	DO: 7 TTB: 28 OCC: 0 BEP: 0 FMS: 25 IRS: 1,950 MINT: 0 BPD: 0 OTS: 0 TIGTA: 62 FinCEN: 0	2,072

18 U.S.C. 504	Illustrations of Stamp in digital quality photos	Restricts illustrations of United States Postal Service stamps in size, quality, and format.	DO: 0 TTB: 0 OCC: 0 BEP: 1 FMS: 0 IRS: 0 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 0	1
31 U.S.C. 5319	Bank Secrecy Act Records: Prohibits the disclosure of records. Generally used to withhold Currency Transaction Reports.	<i>Small v. IRS</i> , 820 F. Supp. 163 (D.N.J. 1992)	DO: 1 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 50 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 55	106
26 U.S.C. 6105	Confidentiality of information arising under treaty obligations.	<i>Tax Analysts v. IRS</i> , No. 99-0372, 2002 WL 1791162 (D.D.C. Aug. 6, 2002)	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 5 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 0	5

Rule 6(e) of the Federal Rules of Criminal Procedure	Part of the Federal Rules of Criminal Procedure – Grand Jury Secrecy: regulates matters occurring before the Grand Jury. Used to withhold records used in Grand Jury proceedings	<i>Fund for Constitutional Gov't v. National Archives &amp; Records Service</i> , 656 F. 2nd 856, 867 (D.C. Cir. 1981); <i>Walston v. U.S. Department of Justice</i> , 799 F. Supp. 193, 195 (D.D.C. 1992).	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 15 MINT: 0 BPD: 0 OTS: 0 TIGTA: 4 FinCEN: 0	19
18 U.S.C. 701	Official Badges, identification cards. Prohibits the reproduction of official identification media. Used to withhold copies of IRS employee identification badges and pocket commissions.	Not litigated	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 28 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 0	28
5 U.S.C. 7114	Delineates the rights and duties of a labor organization which is the exclusive representative of the employees in the unit it represents	<i>Dublin v. Dept. of the Treasury</i> , 555 F. Supp. 408, 412 (N.D. Ga. 1981), aff'd, 697 F.2d 1093 (unpublished table decision): <i>NTEU v. OPM</i> , No. 76-695, slip op at 49 D.D.C. July 9, 1979).	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 2 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 0	2
41 U.S.C. 253(b)	Protects the solicitations of unsuccessful bidders in a competitive proposal. This provision is used to withhold the unsuccessful bidder's contract proposal as well as information in the winning solicitation that was not incorporated into the contract.	<i>Hornbostel v. Dept of Interior</i> , No.02-0523, 2003 WL 23303294 (D.D.C., 2003)	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 2 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0	2

			FinCEN: 0	
26 U.S.C. 7602(c)(3)(B)	Third party identity information	Not yet decided	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 1 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 0	1
31 U.S.C. 5218(g)(3)	Bank Secrecy Act records	<i>Whitney National Bank v. Karam</i> , 306 F.Supp.2d 678 (S.D. Tex. 2004)	DO: 0 TTB: 0 OCC: 0 BEP: 0 FMS: 0 IRS: 0 MINT: 0 BPD: 0 OTS: 0 TIGTA: 0 FinCEN: 56	56

## V. FOIA REQUESTS.

### A. Received, Processed and Pending FOIA Requests.

\***TTB**: Miscalculation on last year-end reporting, number of requests was actually 7, not 5 as reported.

	<b>Number of Requests Pending as of Start of Fiscal Year</b>	<b>Number of Requests Received in Fiscal Year</b>	<b>Number of Requests Processed in Fiscal Year</b>	<b>Number of Requests Pending as of End of Fiscal Year</b>
DO	1,275	902	620	1,557
TTB*	7	121	120	8
OCC	0	3,233	3,210	23
BEP	2	83	85	0
FMS	4	262	257	9
IRS	1,675	14,898	15,590	983
MINT	4	103	106	1
BPD	0	141	141	0
OTS	78	779	800	57
TIGTA	9	253	246	16
FinCEN	11	168	177	2
<b>AGENCY OVERALL</b>	<b>3,065</b>	<b>20,943</b>	<b>21,352</b>	<b>2,656</b>

## B. (1) Disposition of FOIA Requests – All Processed Requests (continued below)

	Number of Full Grants	Number of Partial Grants/Partial Denials	Number of Full Denials Based on Exemptions
DO	165	97	20
TTB	30	29	18
OCC	2,824	47	32
BEP	39	16	4
FMS	66	45	42
IRS	5,331	2,254	122
MINT	39	16	5
BPD	67	8	0
OTS	462	186	35
TIGTA	18	117	11
FinCEN	12	49	74
<b>AGENCY OVERALL</b>	9,053	2,864	363

## B.(1) Disposition of FOIA Requests (continued from above)

	Number of Full Denials Based on Reasons Other than Exemptions									TOTAL
	No Records	All Records Referred to Another Component or Agency	Request With-drawn	Fee-Related Reason	Records not Reasonably Described	Improper FOIA Request for Other Reason	Not Agency Record	Duplicate Request	Other *Explain in chart below	
DO	98	5	43	16	6	15	71	4	80	620
TTB	20	3	5	1	2	7	1	4	0	120
OCC	124	126	24	6	10	4	6	1	6	3210
BEP	12	5	1	5	1	0	0	2	0	85
FMS	50	11	1	7	9	3	15	3	5	257
IRS	2,300	167	152	0	0	5,263	1	0	0	15590
MINT	25	5	0	3	1	12	0	0	0	106
BPD	24	12	2	0	3	1	23	1	0	141
OTS	25	4	59	0	3	1	6	5	14	800
TIGTA	19	2	2	3	0	54	17	3	0	246
FinCEN	40	0	0	0	0	0	2	0	0	177
<b>AGENCY OVERALL</b>	2737	340	289	41	35	5360	142	23	105	21352

B. (2) Disposition of FOIA Requests – “Other” Reasons for “Full Denials Based on Reasons Other than Exemptions (from Section V. B(1) Chart

<b>Component</b>	<b>Description of “Other” Reasons for Denials from Chart B (1) &amp; Number of Times those Reasons were Relied upon</b>	<b>TOTAL</b>
DO	Litigation 2 Referred to Web 3 Still interested letters 75	80
TTB	0	0
OCC	No response from requester for more information to process request: 6	6
BEP	0	0
FMS	Available next month: 1 Available on website: 1 Need Social Security number: 3	5
IRS	0	0
MINT	0	0
BPD	0	0
OTS	OA2 – Not FOIA: 4 OA11 – No Proof of ID: 1 OA17 – Records Previously Furnished: 2 OA18 – Handled by Telephone or Fax: 5 OA20 – Closed w/out Determination: 2	14
TIGTA	0	0
FinCEN	0	0



## B. (3) Disposition of FOIA Requests - Number of Times Exemptions Applied:

	<b>Ex. 1</b>	<b>Ex. 2</b>	<b>Ex. 3</b>	<b>Ex. 4</b>	<b>Ex. 5</b>	<b>Ex. 6</b>	<b>Ex. 7(A)</b>	<b>Ex. 7(B)</b>	<b>Ex. 7(C)</b>	<b>Ex. 7(D)</b>	<b>Ex. 7(E)</b>	<b>Ex. 7(F)</b>	<b>Ex. 8</b>	<b>Ex. 9</b>
DO	13	16	11	21	37	37	2	0	28	2	4	2	2	0
TTB	0	5	28	13	10	23	0	0	1	0	1	0	0	0
OCC	0	0	0	32	26	20	1	0	0	0	0	0	63	0
BEP	0	2	1	6	4	8	0	0	0	0	0	0	0	0
FMS	0	3	25	6	2	73	0	0	0	0	0	0	0	0
IRS	0	82	2,009	29	501	491	477	0	876	64	908	7	0	0
MINT	0	4	0	7	9	15	0	0	1	0	0	0	0	0
BPD	0	0	0	2	0	1	0	0	0	0	0	0	0	0
OTS	0	3	0	192	43	140	1	0	4	0	3	0	165	0
TIGTA	0	44	60	4	49	2	3	0	112	18	34	0	0	0
FinCEN	0	38	111	5	11	43	2	0	37	0	35	0	0	0
<b>AGENCY OVERALL</b>	13	197	2,245	317	692	853	486	0	1,059	84	985	9	230	0

## VI. ADMINISTRATIVE APPEALS OF INITIAL DETERMINATIONS OF FOIA REQUESTS

### A. Received, Processed and Pending Administrative Appeals

	Number of Appeals Pending as of Start of Fiscal Year	Number of Appeals Received in Fiscal Year	Number of Appeals Processed in Fiscal Year	Number of Appeals Pending as of End of Fiscal Year
DO	17	12	16	13
TTB	4	6	1	7
OCC	0	21	13	8
BEP	0	2	1	1
FMS	0	8	7	1
IRS	27	262	247	42
MINT	0	1	1	0
BPD	0	0	0	0
OTS	0	1	1	0
TIGTA	5	18	19	4
FinCEN	8	3	11	0
<b>AGENCY OVERALL</b>	61	334	317	76

### B. Disposition of Administrative Appeals – All Processed Appeals

	Number of Affirmed on Appeal	Number Partially Affirmed & Partially Reversed/Remanded on Appeal	Number Completely Reversed/Remanded on Appeal	Number of Appeals Closed for Other Reasons	TOTAL
DO	7	1	0	8	16
TTB	1	0	0	0	1
OCC	8	3	2	0	13
BEP	0	1	0	0	1
FMS	6	0	1	0	7
IRS	214	1	2	30	247
MINT	1	0	0	0	1
BPD	0	0	0	0	0
OTS	1	0	0	0	1
TIGTA	12	5	0	2	19
FinCEN	6	4	0	1	11
<b>AGENCY OVERALL</b>	256	15	5	41	317

## C. (1) Reasons for Denial on Appeal – Number of Times Exemptions Applied

	Ex. 1	Ex. 2	Ex. 3	Ex. 4	Ex. 5	Ex. 6	Ex. 7(A)	Ex. 7(B)	Ex. 7(C)	Ex. 7(D)	Ex. 7(E)	Ex. 7(F)	Ex. 8	Ex. 9
DO					2									
TTB	0	0	0	0	0	1	0	0	1	0	0	0	0	0
OCC	0	0	1	0	1	0	0	2	2	1	0	0	6	0
BEP	0	0	0	0	1	0	0	0	0	0	0	0	0	0
FMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRS	0	24	185	4	96	70	69	3	105	19	81	1	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BPD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTS	0	0	0	1	0	0	0	0	0	0	0	0	0	0
TIGTA	0	2	4	0	3	1	2	0	8	2	0	0	0	0
FinCEN	0	4	11	0	0	6	0	0	6	0	6	0	0	0
<b>AGENCY OVERALL</b>	0	30	201	5	103	78	71	5	122	22	87	1	6	0

## C. (2) Reasons for Denial on Appeal – Reasons Other than Exemptions

	No Records	Records Referred at Initial Request Level	Request With-drawn	Fee-Related Reason	Records not Reasonably Described	Improper FOIA Request for Other Reason	Not Agency Record	Duplicate Request or Appeal	Appeal Based Solely on Denial of Request for Expedited Processing	Other *Explain in chart below
DO	2	0	1	0	0	4	0	0	0	1
TTB	2	0	0	0	0	0	0	0	0	0
OCC	2	0	0	0	0	0	0	0	0	1
BEP	0	0	0	0	0	0	0	0	0	0
FMS	2	2	0	0	0	0	1	0	0	1
IRS	42	0	0	21	5	30	1	0	0	0
MINT	0	0	0	1	0	0	0	0	0	0
BPD	0	0	0	0	0	0	0	0	0	0
OTS	0	0	0	0	0	0	0	0	0	0
TIGTA	0	0	0	0	0	0	0	2	0	0
FinCEN	1	0	1	0	0	0	0	0	0	0
<b>AGENCY OVERALL</b>	51	2	2	22	5	34	2	2	0	3

## C. (3) Reasons for Denial on Appeal – “Other” Reasons from Section VI. C (2) Chart

<b>Component</b>	<b>Description of “Other” Reasons for Denials from Chart C (2) &amp; Number of Times those Reasons were Relied upon</b>	<b>TOTAL</b>
DO	Litigation: 1	1
TTB	0	0
OCC	No additional documents located responsive to request	1
BEP	0	0
FMS	Appeal not within the 35 day time frame from initial response.	1
IRS	0	0
MINT	0	0
BPD	0	0
OTS	0	0
TIGTA	0	0
FinCEN	0	0

## C. (4) response Time for Administrative Appeals

	<b>Median Number of Days</b>	<b>Average Number of Days</b>	<b>Lowest Number of Days</b>	<b>Highest Number of Days</b>
DO	57	63	49	84
TTB	60	58	41	75
OCC	60	65	9	163
BEP	20	20	20	20
FMS	13	13	9	17
IRS	44	52	2	153
MINT*	0	0	0	0
BPD	0	0	0	0
OTS	0	0	18	0
TIGTA	64	103	13	512
FinCEN	85	174	11	583
TOTAL	32	26	0	583

\*MINT: Only one appeal was processed for a period of 15 days.

## C. (5) Ten Oldest Pending Administrative Appeals

	<b>10<sup>th</sup> Oldest Appeal</b>	<b>9<sup>th</sup></b>	<b>8<sup>th</sup></b>	<b>7<sup>th</sup></b>	<b>6<sup>th</sup></b>	<b>5<sup>th</sup></b>	<b>4<sup>th</sup></b>	<b>3<sup>rd</sup></b>	<b>2<sup>nd</sup></b>	<b>Oldest Appeal</b>
<b>Date of Receipt of Ten Oldest Appeals</b>	DO:6/9/08	2/21/08	1/17/08	10/17/07	9/20/07	4/6/07	10/13/04	8/31/04	8/31/04	11/28/95
	TTB: 0	0	0	9/15/08	7/22/08	2/6/08	11/28/07	11/7/07	4/30/07	2/27/07
	OCC: 0:	0	0	0	9/22/08	6/26/08	6/17/08	6/4/08	1/28/08	12/7/07
	BEP: 0	0	0	0	0	0	0	0	0	0
	FMS: 0	0	0	0	0	0	0	0	0	9/18/08
	IRS:7/16/08	7/9/08	6/20/08	6/20/08	6/20/08	6/20/08	6/20/08	6/19/08	6/16/08	4/27/08
	MINT: 0	0	0	0	0	0	0	0	0	0
	BPD: 0	0	0	0	0	0	0	0	0	0
	OTS: 0	0	0	0	0	0	0	0	0	0
	TIGTA: 0	0	0	0	0	0	9/30/08	9/4/08	8/5/08	4/15/08
	FinCEN: 0	0	0	0	0	0	0	0	0	0
	<b>Number of Days Pending</b>	DO: 120	140	160	220	240	340	940	980	980
TTB: 0		0	0	11	66	136	196	209	462	528
OCC:0		0	0	0	20	68	73	84	171	206
BEP: 0		0	0	0	0	0	0	0	0	0
FMS*: 0		0	0	0	0	0	0	0	0	8
IRS: 53		58	70	70	70	70	70	71	74	109
MINT: 0		0	0	0	0	0	0	0	0	0
BPD: 0		0	0	0	0	0	0	0	0	0
OTS: 0		0	0	0	0	0	0	0	0	0
TIGTA: 0		0	0	0	0	0	0	18	39	117
FinCEN: 0		0	0	0	0	0	0	0	0	0

\*FMS: Response mailed on 10/2/08 (8 days pending through fiscal year).

## VII. FOIA REQUESTS: RESPONSE TIME FOR PROCESSED AND PENDING REQUESTS

### A. Processed Requests

\* Simple request limited to the Office of Tax Policy

	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days
DO*	0	0	0	0	71	52	0	321	0	0	0	0
TTB	9	11	0	28	16	29	1	114	12	18	12	24
OCC	5	10	1	20	10	15	1	20	0	0	0	0
BEP	5	7.5	1	20	5	11	1	20	5	4.5	1	6
FMS	0	0	0	0	0	0	0	0	0	0	0	0
IRS	0	0	0	0	15	24	0	1,774	4	4	3	4
MINT	0	0	0	0	11	13.3	1	60	0	0	0	0
BPD	0	0	0	0	4	6.2	1	26	0	0	0	0
OTS	0	0	0	0	7	36	0	893	0	0	0	0
TIGTA	18	17	1	67	20	22	7	59	0	0	0	0
FinCEN	3	6	1	52	11	15	1	119	0	0	0	0
<b>AGENCY OVERALL</b>	6	10	0	67	12	23	0	1774	4	4	0	24

### B. Processed Requests – Response Time for Perfected Requests in Which Information Was Granted

	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days	Median # of Days	Average # of Days	Lowest # of Days	Highest # of Days
DO	0	0	0	0	42	71	3	290	0	0	0	0
TTB	9	13	1	38	37	32	3	86	0	0	0	0
OCC	5	9	2	20	15	14	7	20	0	0	0	0
BEP	5	7.7	1	20	1	6	1	12	5	5.6	5	6
FMS	0	0	0	0	15	17	1	88	0	0	0	0
IRS	0	0	0	0	17	26	0	1,774	4	4	3	4
MINT	0	0	0	0	29	13.7	1	60	0	0	0	0
BPD	0	0	0	0	0	0	0	0	0	0	0	0
OTS	0	0	0	0	3	12	0	536	0	0	0	0
TIGTA	19	18	1	67	20	23	7	59	0	0	0	0
FinCEN	3	6	1	52	12	16	1	119	0	0	0	0
<b>AGENCY OVERALL</b>	6	10	0	67	16	21	0	1774	4	3	0	6

## C. Processed Requests – Response Time in Day Increments

**Simple Requests**

	1-20 Days	21-40 Days	41-60 Days	61-80 Days	81- 100 Days	101- 120 Days	121- 140 Days	141- 160 Days	161- 180 Days	181- 200 Days	201- 300 Days	301- 400 Days	401+ Days	TOTAL
DO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTB	55	10	0	0	0	0	0	0	0	0	0	0	0	65
OCC	2,824	0	0	0	0	0	0	0	0	0	0	0	0	2,824
BEP	71	0	0	0	0	0	0	0	0	0	0	0	0	71
FMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BPD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIGTA	163	38	7	1	0	0	0	0	0	0	0	0	0	209
FinCEN	121	8	1	0	0	0	0	0	0	0	0	0	0	130
<b>AGENCY OVERALL</b>	3234	56	8	1	0	0	0	0	0	0	0	0	0	3299

**Complex Requests**

	1-20 Days	21-40 Days	41-60 Days	61-80 Days	81- 100 Days	101- 120 Days	121- 140 Days	141- 160 Days	161- 180 Days	181- 200 Days	201- 300 Days	301- 400 Days	401+ Days	TOTAL
DO	105	0	0	0	0	0	0	0	0	297	28	3	0	433
TTB	19	25	8	1	1	1	0	0	0	0	0	0	0	55
OCC	145	0	0	0	0	0	0	0	0	0	0	0	0	145
BEP	10	0	0	0	0	0	0	0	0	0	0	0	0	10
FMS	80	13	5	0	1	0	0	0	0	0	0	0	0	99
IRS	8,232	1,553	939	317	117	64	44	29	16	11	33	12	43	11,410
MINT	80	18	5	0	0	0	0	0	0	0	0	0	0	103
BPD	139	2	0	0	0	0	0	0	0	0	0	0	0	141
OTS	546	115	37	20	17	11	6	3	4	3	15	12	11	800
TIGTA	29	8	0	0	0	0	0	0	0	0	0	0	0	37
FinCEN	40	5	1	0	0	1	0	0	0	0	0	0	0	47
<b>AGENCY OVERALL</b>	9425	1739	995	338	136	77	50	32	20	311	76	27	54	13,280









## VIII. REQUESTS FOR EXPEDITED PROCESSING AND REQUESTS FOR FEE WAIVER

### A. Requests for Expedited Processing

	<b>Number Granted</b>	<b>Number Denied</b>	<b>Median Number of Days to Adjudicate</b>	<b>Average Number of Days to Adjudicate</b>	<b>Number of Adjudicated within Ten Calendar Days</b>
DO	3	3	31	56	0
TTB	1	1	0	0	0
OCC	0	0	0	0	0
BEP	4	0	0	0	0
FMS	0	0	0	0	0
IRS	4	41	1	3	34
MINT	0	0	0	0	0
BPD	0	0	0	0	0
OTS	0	0	0	0	0
TIGTA	0	0	0	0	0
FinCEN	0	0	0	0	0
<b>AGENCY OVERALL</b>	12	45	1	9	34

### B. Requests for Fee Waiver

	<b>Number Granted</b>	<b>Number Denied</b>	<b>Median Number of Days to Adjudicate</b>	<b>Average Number of Days to Adjudicate</b>
DO	1	87	59	118
TTB	0	0	0	0
OCC	0	0	0	0
BEP	0	0	0	0
FMS	0	14	8	14
IRS	2	32	1	2
MINT	0	0	0	0
BPD	0	0	0	0
OTS	0	0	0	0
TIGTA	0	1	53	53
FinCEN	0	0	0	0
<b>AGENCY OVERALL</b>	3	134	12	78

**IX. FOIA PERSONNEL AND COSTS**

	PERSONNEL			COSTS		
	Number of “Full-Time FOIA Employees”	Number of “Equivalent Full-Time FOIA Employees”	Total Number of “Full-Time FOIA Staff” (The sum of Columns 1 & 2)	Processing Costs	Litigation- Related Costs	Total Costs
DO	20	3.52	23.52	\$18666.15	\$113551	\$18,666.15
TTB	1	.15	1.15	\$106,70.10	0	\$106,70.10
OCC	6	2	8	\$903,431.31	0	\$903,431.31
BEP	2	.5	2.5	\$318,268.80	0	\$318,268.80
FMS	0	1.70	1.70	\$98,468	\$3,500.00	\$101,968
IRS*	10	55.05	65.05	\$8,670,207	\$329,037	\$8,999,244
MINT	2	0	2	\$193,726	0	\$193,726
BPD	1	.20	1.20	\$140,000	0	\$140,000
OTS	2	3.25	5.25	\$387,548	0	\$387,548
TIGTA	0	3.31	3.31	\$373,088	0	\$373,088
FinCEN	1	.55	1.55	\$166,625	0	\$166,625
<b>AGENCY OVERAL</b>	45	70.23	115.23	\$11,376,498.	\$332,532	\$11,709,035.

\*IRS: IRS Counsel is now using the same hourly rate for computing its costs as the rest of the Service. This methodology is a change from prior years. Included in the litigation costs shown above is a \$4,000 attorney fee award paid from IRS appropriations in FY 2008.

**X. FEES COLLECTED FOR PROCESSING REQUESTS**

	<b>Total Amount of Fees Collected</b>	<b>Percentage of Total Costs</b>
DO	\$1,730.84	9.3%
TTB	\$5,950.32	5.58%
OCC	\$210,979.80	28.8%
BEP	\$2,133.07	.7%
FMS	\$8,301.06	97%
IRS	\$229,709	2.55%
MINT	\$881	.5%
BPD	\$1,073.54	.007%
OTS	\$67,172.60	17.33%
TIGTA	0	0%
FinCEN	0	0%
<b>AGENCY OVERALL</b>	<b>\$527,931.23</b>	<b>4.5%</b>

## XI. FOIA REGULATIONS

Agencies must provide an electronic link to their FOIA regulations, including their fee schedule.

DO:

TTB: <http://www.ttb.gov/foia/>

OCC: <http://www.occ.treas.gov/foia/foia.htm> and <http://www.occ.treas.gov/foia/foiafees.htm>

BEP: <http://www.moneyfactory.gov/section.cfm/14>

FMS: <http://fms.treas.gov/foia>

IRS: <http://frwebgate.access.gpo.gov/cgi-bin/get-cfr.cgi?TITLE=26&PART=601&SECTION=702&TYPE=TEXT>

MINT: [www.usmint.gov](http://www.usmint.gov)

BPD: <http://www.treasurydirect.gov/foia.htm> and

[http://edocket.access.gpo.gov/cfr\\_2001/julqtr/pdf/31cfr1.7.pdf](http://edocket.access.gpo.gov/cfr_2001/julqtr/pdf/31cfr1.7.pdf)

OCC: <http://www.ots.treas.gov/?p=FreedomOfInformationAct>

TIGTA: [http://www.treas.gov/tigta/important\\_foia.shtml](http://www.treas.gov/tigta/important_foia.shtml)

FinCEN: [http://www.fincen.gov/foia/foia\\_fees.html](http://www.fincen.gov/foia/foia_fees.html) and

[http://www.fincen.gov/foia/foia\\_policies.html](http://www.fincen.gov/foia/foia_policies.html)

## XII. BACKLOGS, CONSULTATIONS, AND COMPARISONS

### A. Backlogs of FOIA Requests and Administrative Appeals

1. Provide below the number of FOIA requests and administrative appeals that were pending beyond the statutory time period as of the end of the fiscal year. (Such requests and appeals are considered “backlogged.”)
2. Note: The statutory time period is ordinarily 20 working days from receipt of a perfected request, see 5 U.S.C. § 552(a)(6)(A)(i), but may be extended up to 10 additional working days when “unusual circumstances” are present, see id. § 552(a)(6)(B)(i),

	<b>Number of Backlogged Requests as of End of Fiscal Year</b>	<b>Number of Backlogged Appeals as of End of Fiscal Year</b>
DO	355	13
TTB	0	6
OCC	0	0
BEP	0	0
FMS	0	0
IRS	331	28
MINT	0	0
BPD	0	0
OTS	32	0
TIGTA	0	3
FinCEN	0	0
<b>AGENCY OVERALL</b>	718	50

3. Discuss/explain the backlog here (optional).

**TIGTA:** Reasons for backlog:

- Reviews of voluminous and complex records
- A significant increase in the number of requests from prosecutors and other law enforcement agencies under the Privacy Act
- Reviews of sensitive but unclassified records requiring a number of lengthy consultations with other agencies and Treasury components.

## B. Consultations on FOIA Requests – Received, Processed, and Pending Consultations

	<b>Number of Consultations Received from Other Agencies that were <u>Pending</u> at Your Agency as of <u>Start</u> of the Fiscal Year</b>	<b>Number of Consultations <u>Received</u> from Other Agencies during the Fiscal Year</b>	<b>Number of Consultations Received from Other Agencies that were <u>Processed</u> by Your Agency during the Fiscal Year</b>	<b>Number of Consultations Received from Other Agencies that were <u>Pending</u> at Your Agency as of <u>End</u> of the Fiscal Year</b>
DO	0	0	0	0
TTB	0	0	0	0
OCC	0	0	0	0
BEP	0	1	1	0
FMS	0	53	52	1
IRS	0	17	17	0
MINT	0	1	1	0
BPD	0	0	0	0
OTS	0	0	0	0
TIGTA	0	3	2	1
FinCEN	0	1	1	0
<b>AGENCY OVERALL</b>	0	76	74	2



C. Consultations on FOIA Requests – Ten Oldest Consultations received from other agencies and Pending at your Agency

	<b>10<sup>th</sup> Oldest Consultation &amp; # of Days Pending</b>	<b>9<sup>th</sup></b>	<b>8<sup>th</sup></b>	<b>7<sup>th</sup></b>	<b>6<sup>th</sup></b>	<b>5<sup>th</sup></b>	<b>4<sup>th</sup></b>	<b>3<sup>rd</sup></b>	<b>2<sup>nd</sup></b>	<b>Oldest Consultation &amp; # of Days Pending</b>
DO	0	0	0	0	0	0	0	0	0	0
TTB	0	0	0	0	0	0	0	0	0	0
OCC	0	0	0	0	0	0	0	0	0	0
BEP	0	0	0	0	0	0	0	0	0	0
FMS	0	0	0	0	0	0	0	0	0	9/30/08 1 day
IRS	0	0	0	0	0	0	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0
BPD	0	0	0	0	0	0	0	0	0	0
OTS	0	0	0	0	0	0	0	0	0	0
TIGTA	0	0	0	0	0	0	0	0	0	9/25/08 3 days
FinCEN	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	0	0	0	0	0	0	0	0	9/30/08 1 day	9/25/08 3 days

D. Comparison of Numbers of requests from previous and current annual report – requests received, processed, and backlogged

\*OTS: Number consists of both FOIA and non-FOIA requests, including inquiries handled by OTS regional offices, as well as Washington Office Staff.

	<b>NUMBER OF REQUESTS RECEIVED</b>		<b>NUMBER OF REQUESTS PROCESSED</b>	
	Number Received during Fiscal Year from Last Year's Annual Report	Number Received during Fiscal Year from current Annual Report	Number of Processed during Fiscal Year from Last Year's Annual report	Number Processed During Fiscal Year from Current Annual Report
DO	688	902	986	620
TTB	84	121	85	120
OCC	3,719	3,197	3,739	3,210
BEP	64	83	66	85
FMS	188	262	192	257
IRS	17,894	14,898	18,289	15,590
MINT	70	103	74	106
BPD	114	141	117	141
OTS*	4,739	779	4,761	800
TIGTA	258	253	277	246
FinCEN	109	168	199	177
<b>AGENCY OVERALL</b>	27,927	20,907	28,785	21,352

	<b>Number of Backlogged Requests as of End of the Fiscal Year from Previous Annual Report</b>	<b>Number of Backlogged Requests as of End of the Fiscal Year from Current Annual Report</b>
DO	607	355
TTB	0	0
OCC	0	0
BEP	0	0
FMS	0	0
IRS	605	331
MINT	0	0
BPD	0	0
OTS	65	32
TIGTA	0	0
FinCEN	5	0
<b>AGENCY OVERALL</b>	1,287	718

E. Comparison of Numbers of Administrative Appeals from Previous and Current Annual Report – Appeals Received, Processed, and Backlogged.

	<b>NUMBER OF APPEALS RECEIVED</b>		<b>NUMBER OF APPEALS PROCESSED</b>	
	Number Received during Fiscal Year from Last Year's Annual Report	Number Received during Fiscal Year from current Annual Report	Number of Processed during Fiscal Year from Last Year's Annual Report	Number Processed During Fiscal Year from Current Annual Report
DO	12	12	11	9
TTB	4	6	2	1
OCC	10	21	10	13
BEP	0	2	0	1
FMS	5	8	5	7
IRS	239	262	267	247
MINT	0	1	0	1
BPD	5	0	5	0
OTS	9	1	10	1
TIGTA	16	18	20	19
FinCEN	8	3	2	11
<b>AGENCY OVERALL</b>	308	334	332	310

	<b>Number of Backlogged Appeals as of End of the Fiscal Year from Previous Annual Report</b>	<b>Number of Backlogged Appeals as of End of the Fiscal Year from Current Annual Report</b>
DO	1	12
TTB	2	6
OCC	0	5
BEP	0	0
FMS	0	0
IRS	Not Reported/Not Available	28
MINT	0	0
BPD	0	0
OTS	0	0
TIGTA	5	3
FinCEN	8	0
<b>AGENCY OVERALL</b>	16	54

F. Discussion of Other FOIA Activities (Optional)

1. Provide here any further information about the agency's efforts to improve FOIA administration.

<http://www.treas.gov/foia/reading-room/foia-improvement-plan.pdf>

**TTB:** updated FOIA website: <http://www.ttb.gov/foia/index.shtml>

**OCC:** none provided.

**BEP:** The Bureau of Engraving and Printing's (BEP), Disclosure Service made the following improvements in 2008 to its FOIA Program:

1. Re-structured its FOIA web page to include discussion on FOIA and Privacy and provided links to BEP FOIA Annual Reports for years 2002 to present, System of Record Notices, and frequently requested FOIA records;
2. For security purposes, requesters seeking BEP records may check the status of a request by contacting the FOIA coordinator(s) directly through use of a 1-800 number; and
3. Drafted internal Standard Operating Procedures (SOP's) for day to day management of FOIA requests.

See the attached link to the Bureau of Engraving and Printing (BEP) FOIA Web page.

<http://www.bep.treas.gov/section.cfm/14>

<http://www.treas.gov/foia/reading-room/foia-improvement-plan.pdf>

**FMS:** none provided.

**IRS:** <http://www.treas.gov/foia/reading-room/foia-improvement-plan.pdf>

The IRS conducted a study of the Electronic Reading Room to determine the usability of the site. We are analyzing the results of the study, which will be the basis for enhancements to the Electronic Reading Room.

On October 23, 2007, the Acting IRS Commissioner issued a memorandum to all employees setting expectations for complying with Executive Order 13392 and emphasizing FOIA backlog reduction. As a result of this memo and related efforts, the IRS decreased its backlog by 45% during FY 2008.

**MINT:** None provided

**BPD:** None provided.

**OTS:** During FY 2008, OTS continued to focus on backlog reduction as the principal component of its efforts to improve FOIA administration. As of September 30, 2007, OTS had a backlog of 65 requests. OTS reduced the backlog to 32 requests as of September 30, 2008, achieving an over 50% reduction in backlog for the year. In order to assist in the effort to reduce backlog, OTS utilized both temporary contractor help and college student interns in addition to permanent full-time FOIA staff.

**TIGTA:** None provided.

**FinCEN:** None provided.