



OFFICE of GOVERNMENT INFORMATION SERVICES

March 28, 2016 - Sent via e-mail

[Redacted]

In Re: Case No.: 201600413  
NG: HK

NATIONAL  
ARCHIVES  
and RECORDS  
ADMINISTRATION

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OGIS  
COLLEGE PARK, MD  
20740-6001

web: [www.ogis.archives.gov](http://www.ogis.archives.gov)  
e-mail: [ogis@nara.gov](mailto:ogis@nara.gov)  
phone: 202-741-5770  
toll-free: 1-877-684-6448  
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Dear [Redacted]

This responds to your January 16, 2016, request for assistance from the Office of Government Information Services (OGIS), pertaining to your Freedom of Information Act (FOIA) requests to the Internal Revenue Service (IRS). Thank you for contacting OGIS.

As you are aware, Congress created OGIS 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. 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.

We carefully reviewed your submission of information, and we understand that you submitted a request to the IRS for [Redacted]

[Redacted] In response to your request, the IRS stated that tax records are confidential and may not be disclosed unless specifically authorized by law. The IRS further informed you that if you provide [Redacted] written consent, the agency can process your request. You dispute this response, asserting that the information you seek does not require a taxpayer's permission. You ask for OGIS's assistance with this matter.



NATIONAL  
ARCHIVES

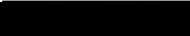
In response to your submission, OGIS contacted the IRS to discuss this matter. Specifically, OGIS inquired whether the agency can redact taxpayer information from the records you seek while releasing non-sensitive portions. Because this matter pertains to tax records, the IRS declined to discuss your request with OGIS, citing 26 U.S.C. § 6103, which provides that returns or return information will not be released without proper authorization. IRS suggested that if you wish to discuss this matter with the agency, you may contact [Redacted].

In cases such as this where an agency is firm in its position, there is little for OGIS to do beyond providing more information about the agency's actions. I hope that this information about your request is useful to you. Thank you for contacting OGIS; we will now consider this matter closed.

Sincerely,



JAMES V.M.L. HOLZER  
Director

cc:  Tax Law Specialist, IRS

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.