

Internal Revenue Service
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Department of the Treasury

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Date: **NOV 22 2016**

Refer Reply to:
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RYAN P. MULVEY
CAUSE OF ACTION INSTITUTE
1875 EYE STREET, NW SUITE 800
WASHINGTON, DC 20006

In Re:
Freedom of Information Act
Disclosure Case Number(s):
F16180-0047

Dear Mr. Mulvey,

This letter is in response to your Appeal request dated September 6, 2016 and received on November 2, 2016 for the Freedom of Information Act (FOIA) request that was received on June 28, 2016. In your appeal, you referenced the Disclosure Manager determination letter that was dated August 08, 2016 from Jeffery V. Austin. The Manager informed you that the FOIA request received on June 28, 2016 was not valid because your request was too broad and too nebulous to reasonably describe specific records of the Joint Committee on Taxation (JCT).

Your request consisted of the following information for the period of January 21, 2009 to the date of the request:

- (1) All records transmitted between the IRS and the Joint Committee on Taxation (JCT), and all communications concerning such transmissions, which do not contain a legend restricting their use or dissemination.
- (2) All communications between IRS PGLD personnel, as well as other effected IRS functions and components, and the JCT concerning any determinations to disclose or withhold IRS records that were the subject of a JCT oversight inquiry.
- (3) All records generated or maintained by the IRS in the normal course of its operations that were subsequently provided to the JCT in response to a general oversight inquiry.
- (4) All records generated or maintained by the IRS in the normal course of its operations that were subsequently provided to the JCT as part of IRS general oversight responsibilities, but which were not provided in response to a JCT inquiry.

(5) All records created by or originating at the JCT but which were provided to the IRS and are maintained by the IRS in any agency records system, including but not limited to the E-Trak Communications and Correspondence tracking system.

The Disclosure Manager further explained that any records responsive to this request, to the extent they exist, would be non-agency Congressional records that are not subject to the FOIA. Even if these records were subject to the FOIA, which they are not, the FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS."

We have reviewed your inquiry, the case history notes, the determination process, and the determination letter by the Disclosure Manager dated August 8, 2016. We have determined that his response and actions were appropriate. If you have a request for a reasonably described record of the Internal Revenue Service, please submit it to the appropriate Disclosure Specialist in accordance with our procedural regulations. No further action will be taken by the Appeals Office with respect to your request.

The records were not reasonably described and would not allow the Disclosure Manager to perform a search. A determination by the Disclosure Office that a request is deficient in any respect is not a denial of access. Therefore, under the Departmental regulations, you are **not** entitled to administratively appeal this response. 31 C.F.R. Section 1.5(f). These FOIA regulations apply to all bureaus of the Department of the Treasury, including the Internal Revenue Service under 31 C.F.R. Section 1.1(a)(1)(viii).

Because there is no jurisdiction for an administrative appeal under these circumstances, we are closing our file in regard to this matter.

Sincerely,



P. Perez
Appeals Team Manager