

ATTACHMENT G



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 1, 2017

Elizabeth Maresca
Fordham University School of Law
150 West 62nd Street, Ninth Floor
New York, NY 10023

Dear Elizabeth Maresca:

This is an interim response to your Freedom of Information Act (FOIA) request dated September 20, 2016 that we received on September 26, 2016.

You asked for:

1. All agency records and other documents within or related to file for Rev. Proc. 2016-47 effective August 24, 2016; and
2. All agency records and other documents within or related to file for Rev. Proc. 2003-16, effective January 27, 2003.

In response to item 1, we have located 90 pages responsive to your request. Of the 90 pages located, I am withholding 4 pages in part and 75 pages in full under FOIA exemptions (b)(3) in conjunction with Internal Revenue Code section 6103(a) and (b)(5) Deliberative Process Privilege.

FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

FOIA exemption (b)(5) exempts from disclosure inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency. The deliberative process privilege protects documents that reflect the pre-decisional opinions and deliberations that play a direct part in the process of making recommendations on legal or policy matters.

The redacted portions of each page are marked by the applicable FOIA exemptions.

I am still processing the other item listed in your request and will contact you by November 9, 2017 (as referenced in the separately mailed extension request), if I am still unable to complete your request.

If you would like to discuss your request you may contact me, the FOIA Public Liaison, Stephen D. Seok, for assistance at:

Internal Revenue Service
550 Main Street
Cincinnati, OH 45202-3222
(513) 263-3625

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.

You also have the right to contact 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, Bernard W. McDade, ID # 101749352, at 267-941-6628 or write to: Internal Revenue Service, Centralized Processing Unit –Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16270-0041.

Sincerely,



Stephen Seok
Disclosure Manager
Disclosure Office 5

Enclosures:
Responsive Documents (15 Pages)