

ATTACHMENT H



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 13, 2017

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

Dear Elizabeth Maresca:

This is our final 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.

In response to item 2, we have located 1,325 pages responsive to your request. Of the 1,325 pages located, I am withholding 78 pages in part and 916 pages in full under FOIA exemptions (b)(5) Deliberative Process Privilege and (b)(6).

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. FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. These include medical, personnel, and similar files. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

I have enclosed a password protected CD containing these documents responsive to your requests. The password and instructions on opening these documents will be separately mailed. The redacted portion of each page is marked by the applicable FOIA exemptions.

This constitutes a partial denial of your request.

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you would like to discuss our response before filing an appeal to attempt to resolve your dispute without going through the appeals process, 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.

If you are unable to resolve your FOIA dispute through our FOIA Public Liaison, 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,

A handwritten signature in black ink that reads "Stephen Seok". The signature is written in a cursive style with a long, sweeping tail on the letter "k".

Stephen Seok
Disclosure Manager
Disclosure Office 5

Enclosures:
Notice 393
Password Protected CD