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right to a fair trial or an impartial adjudication, (C) constitute an unwarranted invasion of personal privacy, (D) disclose the identity of a confidential source and in the case of a record compiled by a criminal investigation, or by an agency conducting a lawful national security intellegence investigation, confidential information furnished only by confidential source, (E) disclose investigative techniques and procedures, or (F) endanger the life or physical safety of law enforcement personnel;

(viii) Contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or

(ix) Geological and geophysical information and data, including maps, concerning wells.

(2) *Application of exemptions.* Even though an exemption described in subparagraph (1) of this paragraph may be fully applicable to a matter in a particular case, the Internal Revenue Service may, if not precluded by law, elect under the circumstances of that case not to apply the exemption to such matter. The fact that the exemption is not applied by the Service in that particular case has no precedential significance as to the application of the exemption to such matter in other cases but is merely an indication that in the particular case involved the Service finds no compelling necessity for applying the exemption to such matter.

(3) *Segregable portions of records.* Any reasonably segregable portion of a record shall be provided to any person making a request for such record, after deletion of the portions which are exempt under 5 U.S.C. 552(b) (see paragraph (b)(1) of this section). The term ''reasonably segregable portion'' as used in this subparagraph means any portion of the record requested which is not exempt from disclosure under 5 U.S.C. 552(b), and which, after deletion of the exempt material, still conveys meaningful information which is not misleading.

[32 FR 15990, Nov. 22, 1967, as amended at 34 FR 6433, Apr. 12, 1969; 38 FR 4973, Feb. 23, 1973; 41 FR 19937, May 14, 1976; 41 FR 24704, June 18, 1976; 41 FR 48742, Nov. 5, 1976; 45 FR 7259, Feb. 1, 1980]

§ 601.702 Publication and public inspection.

(a) *Publication in the Federal Register*—(1) *Requirement.* Subject to the application of the exemptions described in paragraph (b)(1) of § 601.701 and subject to the limitations provided in subparagraph (2) of this paragraph, the Internal Revenue Service is required under 5 U.S.C. 552(a)(1) to separately state and currently publish in the FEDERAL REGISTER for the guidance of the public the following information:

(i) Descriptions of its central and field organization and the established places at which, the persons from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions, from the Service;

(ii) Statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures which are available;

(iii) Rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

(iv) Substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the Service; and

(v) Each amendment, revision, or repeal of matters referred to in subdivisions (i) through (iv) of this subparagraph.

Pursuant to the foregoing requirements, the Commissioner publishes in the FEDERAL REGISTER from time to time a statement, which is not codified in this chapter, on the organization and functions of the Internal Revenue Service, and such amendments as are

needed to keep the statement on a current basis. In addition, there are published in the FEDERAL REGISTER the rules set forth in this part (Statement of Procedural Rules), such as those in Subpart E of this part, relating to conference and practice requirements of the Internal Revenue Service; the regulations in Part 301 of this chapter (Procedure and Administration Regulations); and the various substantive regulations under the Internal Revenue Code of 1986, such as the regulations in Part 1 of this chapter (Income Tax Regulations), in Part 20 of this chapter (Estate Tax Regulations) and, in Part 31 of this chapter (Employment Tax Regulations).

(2) *Limitations*—(i) *Incorporation by reference in the Federal Register*. Matter which is reasonably available to the class of persons affected thereby, whether in a private or public publication, will be deemed published in the FEDERAL REGISTER for purposes of subparagraph (1) of this paragraph when it is incorporated by reference therein with the approval of the Director of the Federal Register. The matter which is incorporated by reference must be set forth in the private or public publication substantially in its entirety and not merely summarized or printed as a synopsis. Matter, the location and scope of which are familiar to only a few persons having a special working knowledge of the activities of the Internal Revenue Service, may not be incorporated in the FEDERAL REGISTER by reference. Matter may be incorporated by reference in the FEDERAL REGISTER only pursuant to the provisions of 5 U.S.C. 552(a)(1) and 1 CFR Part 20.

(ii) *Effect of failure to publish*. Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the FEDERAL REGISTER, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

(b) *Public inspection and copying*—(1) *In general*. Subject to the application of the exemptions described in paragraph (b)(1) of § 601.701, the Internal Revenue Service is required under 5 U.S.C. 552(a)(2) to make available for public inspection and copying or, in the alternative, to promptly publish and offer for sale the following information:

(i) Final opinions, including concurring and dissenting opinions, and orders, if such opinions and orders are made in the adjudication of cases;

(ii) Those statements of policy and interpretations which have been adopted by the Internal Revenue Service but are not published in the FEDERAL REGISTER; and

(iii) Its administrative staff manuals and instructions to staff that affect a member of the public.

The Internal Revenue Service is also required by 5 U.S.C. 552(a)(2) to maintain and make available for public inspection and copying current indexes identifying any matter described in (b)(1) (i) through (iii) of this paragraph which is issued, adopted, or promulgated after July 4, 1967, and which is required to be made available for public inspection or published. In addition, the Internal Revenue Service will also promptly publish, quarterly or more frequently, and distribute (by sale or otherwise) copies of each index or supplements thereto unless it determines by order published in the FEDERAL REGISTER that the publication would be unnecessary and impracticable, in which case the Internal Revenue Service will nonetheless provide copies of such indexes on request at a cost not to exceed the direct cost of duplication. No matter described in (b)(1) (i) through (iii) of this paragraph which is required by this section to be made available for public inspection or published may be relied upon, used, or cited as precedent by the Internal Revenue Service against a party other than an agency unless such party has actual and timely notice of the terms of such matter or unless the matter has been indexed and either made available for inspection or published, as provided by this subparagraph. This subparagraph applies only to matters

which have precedential significance. It does not apply, for example, to any ruling or advisory interpretation issued to a taxpayer on a particular transaction or set of facts which applies only to that transaction or set of facts. Rulings, determination letters, and technical advice memorandums are open to public inspection and copying pursuant to section 6110 of the Code and not pursuant to 5 U.S.C. 552. This subparagraph does not apply to matters which have been made available pursuant to paragraph (a) of this section.

(2) *Deletion of identifying details.* To prevent a clearly unwarranted invasion of personal privacy, the Internal Revenue Service will, in accordance with 5 U.S.C. 552(a)(2), delete identifying details contained in any matter described in subparagraphs (1) (i) through (iii) of this paragraph before making such matter available for inspection or publishing it. However, in every case where identifying details are so deleted, the justification for the deletion must be explained in writing. The written justification for deletion will be placed as a preamble to the document from which the identifying details have been deleted, except in the case of any matter which is published in the Internal Revenue Bulletin. An introductory statement will be placed in each Internal Revenue Bulletin providing that identifying details, including the names and addresses of persons involved, and information of a confidential nature are deleted to prevent unwarranted invasions of personal privacy and to comply with statutory provisions, such as section 6103 of the Internal Revenue Code.

(3) *Public reading rooms*—(i) *In general.* The National Office and each regional office of the Internal Revenue Service will provide a reading room or reading area where the matters described in paragraphs (b)(1) (i) through (iii) of this section which are required by such paragraph to be made available for public inspection or published, and the current indexes to such matters, will be made available to the public for inspection and copying. Indexes of such materials issued by offices other than the National Office will be maintained in the reading room of the region of issuance as well as in the National Office reading room, but the material itself will be available only in the regional reading room. Copies of materials described in paragraph (b)(1) (i) through (iii) of this section which are controlled by officers in the National Office (see paragraph (g) of this section) will not be made available in regional office reading rooms. The reading rooms will contain other matters determined to be helpful for the guidance of the public, including a complete set of rules and regulations (except those pertaining to alcohol, tobacco, firearms, and explosives) contained in this title, any Internal Revenue matters which may be incorporated by reference in the FEDERAL REGISTER (but not a copy of the FEDERAL REGISTER so doing) pursuant to paragraph (a)(2)(i) of this section, a set of Cumulative Bulletins, and copies of various Internal Revenue Service publications, such as the description of forms or publications contained in Publication No. 676. Fees will be charged for copying materials in the reading rooms as provided in paragraph (f) of this section. The public will not be allowed to remove any record from a reading room.

(ii) *Addresses of public reading rooms.* The addresses of the reading rooms are as follows:

NATIONAL OFFICE

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Location: Same as mailing address.

NORTH ATLANTIC REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 120 Church Street, 11th Floor, New York, NY 10007.

Location: Same as mailing address.

MID-ATLANTIC REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 600 Arch Street, Philadelphia, PA 19105.

Location: Same as mailing address.

SOUTHEAST REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 275 Peachtree Street, NE., Room 342, Atlanta, GA 30043.

Location: Same as mailing address.

MIDWEST REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 230 Dearborn Street, Room 1980, Chicago, IL 60604.

Location: Same as mailing address.

CENTRAL REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 201 W. Fourth Street, Covington, KY 41019.

Location: Same as mailing address.

SOUTHWEST REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 1100 Commerce Street, Room 11B15, Dallas, TX 75242.

Location: Same as mailing address.

WESTERN REGION

Mailing address: Freedom of Information Reading Room, Internal Revenue Service, 450 Golden Gate Avenue, Room 2307, San Francisco, CA 94102.

Location: Same as mailing address.

(iii) *Copying facilities.* The National Office and each regional office will provide facilities whereby a person may obtain copies of material located on the shelves of the reading rooms. (For schedule of fees for copying see paragraph (f)(5)(iii) of this section.)

(iv) *Inability to use public reading rooms.* If persons are unable or unwilling to visit a reading room in person but wish to inspect identifiable reading room material, they may request permission to inspect such material at any office of the Internal Revenue Service. To the extent that requested material is available for inspection at the reading rooms and is also readily available for inspection at the office where the request is made, such material will promptly be made available for inspection at such office to the person making the request for inspection and, where facilities are available, for copying in accordance with the schedule of fees prescribed by subdivision (iii) of this subparagraph. Copies of the requested material may also be mailed to such person by such office upon request. If the requested reading room material is not readily available for inspection at the office where the request is made, then the request will be referred by such office to one of the reading rooms of the Internal Revenue Service.

(c) *Specific requests for other records*—(1) *In general.* Subject to the application of the exemptions described in paragraph (b)(1) of § 601.701, the Internal Revenue Service will, in conformance with 5 U.S.C. 552(a)(3), make reasonably described records available to a person making a request for such records which conforms in every respect with the rules and procedures set forth in this subpart. This paragraph applies only to records in being which are in the possession or control of the Internal Revenue Service.

(2) *Requests for records not in control of the Internal Revenue Service.* (i) Where the request is for a record which is determined to be in the possession or under the control of a constituent unit of the Department of the Treasury other than the Internal Revenue Service the request for such record will immediately be transferred to the appropriate constituent unit and the requester notified to that effect. Such referral will not be deemed a denial of access within the meaning of these regulations. The constituent unit of the Department to which such referral is made will treat such request as a new request addressed to it and the time limits for response set forth in 31 CFR Part 1.5 (g), (h), and (i) (relating to disclosure of Treasury Department records) shall commence when the referral is received by the designated office or officer of the constituent unit. Where the request is for a record which is determined not to be in the possession or control of any constituent unit of the Department of the Treasury, the requester will be so advised and the request will be returned to the requester.

(ii) Where the record requested was created by another agency or Department of the Treasury constituent unit (*i.e.,* in its control) and a copy thereof is in the possession of the Internal Revenue Service, the Internal Revenue Service official to whom the request is delivered shall refer the request to the agency or constituent unit which originated the record for direct reply to the requester. The requester shall be informed of such referral. This referral

shall not be considered a denial of access within the meaning of these regulations. However, where the record is determined to be exempt from disclosure under 5 U.S.C. 552, the referral need not be made, but the Internal Revenue Service shall inform the originating agency or constituent unit of its determination. Where notifying the requester of its referral may cause a harm to the originating agency or constituent unit which would enable the originating agency or constituent unit to withhold the record under 5 U.S.C. 552, then such referral need not be made. In both of these circumstances, the Internal Revenue Service official to whom the request is delivered shall process the request in accordance with the procedures set forth in this subpart.

(iii) When a request is received for a record created by the Internal Revenue Service (*i.e.*, in its possession and control) that includes information originated by another agency or Department of the Treasury constituent unit, the record shall be referred to the originating agency or constituent unit for review, coordination, and concurrence. The Internal Revenue Service official to whom the request is delivered shall not issue its determination with respect to that record without prior consultation with the originating agency or constituent unit.

(3) *Form of request.* The initial request for records must—

(i) Be made in writing and signed by the person making the request,

(ii) State that it is made pursuant to the Freedom of Information Act, 5 U.S.C. 552, or regulations thereunder,

(iii) Be addressed to and mailed or hand delivered to the office of the Internal Revenue Service official who is responsible for the control of the records requested (see paragraph (g) of this section for the responsible officials and their addresses), regardless of where such records are maintained; if the person making the request does not know the official responsible for the control of the records being requested, the request should be addressed to and mailed or hand delivered to the office of the director of the Internal Revenue Service district office in the district where the requester resides.

(iv) Reasonably describe the records in accordance with subparagraph (4)(i) of this paragraph,

(v) In the case of a request for records the disclosure of which is limited by statute or regulations (as, for example, the Privacy Act (5 U.S.C. 552a), section 6103 of the Internal Revenue Code of 1986, or regulations thereunder), establish the identity and the right of the person making the request to the disclosure of the records in accordance with paragraph (c)(4)(ii) of this section,

(vi) Set forth the address where the person making the request desires to be notified of the determination as to whether the request will be granted,

(vii) State whether the requester wishes to inspect the records or desires to have a copy made and furnished without first inspecting them,

(viii) State the firm agreement of the requester to pay the fees for search and duplication ultimately determined in accordance with paragraph (f) of this section, or request that such fees be reduced or waived and state the justification for such request, and

(ix) Identify the category of the requester and state how the records will be used, as required by paragraph (f)(3) of this section.

Where the initial requests, rather than stating a firm agreement to pay the fees ultimately determined in accordance with paragraph (f) of this section, place an upper limit on the amount the requesters agree to pay, which upper limit is deemed likely to be lower than the fees estimated to ultimately be due, or where the requesters ask for an estimate of the fees to be charged, the requesters shall be promptly advised of the estimate of fees and asked to agree to pay such amount. Where the initial requests include a request for reduction or waiver of fees, the Internal Revenue Service officials responsible for the control of the requested records (or their delegates) will determine whether to grant the requests for reduction or waiver in accordance with paragraph (f) of this section and notify the requesters of their decisions and, if their decisions result in the requesters being liable for all or part of the fees normally due, ask the requesters to agree to pay the amounts so determined. The

requirements of this subparagraph will not be deemed met until the requesters have explicitly agreed to pay the fees applicable to their requests for records, if any, or have made payment in advance of the fees estimated to be due. In addition, requesters are advised that only requests for records which fully comply with the requirements of this subparagraph can be processed in accordance with this section. Requesters will be promptly notified in writing of any requirements which have not been met or any additional requirements to be met. However, every effort will be made to comply with the requests as written.

(4) *Reasonable description of records; identity and right of the requester.* (i)(A) The request for records must describe the records in reasonably sufficient detail to enable the Internal Revenue Service employees who are familiar with the subject area of the request to locate the records without placing an unreasonable burden upon the Internal Revenue Service. While no specific formula for a reasonable description of a record can be established, the requirement will generally be satisfied if the requester gives the name, subject matter, location, and years at issue, of the requested records. If the request seeks records pertaining to pending litigation, the request should indicate the title of the case, the court in which the case was filed, and the nature of the case. However, it is suggested that the person making the request furnish any additional information which will more clearly identify the requested records. Where the requester does not reasonably describe the records being sought, the requester shall be afforded an opportunity to refine the request. Such opportunity may, where desirable, involve a conference with knowledgeable Internal Revenue Service personnel. The reasonable description requirement will not be used by officers or employees of the Internal Revenue as a device for improperly withholding records from the public.

(B) The Internal Revenue Service will make every reasonable effort to comply fully with all requests for access to records subject only to any applicable exemption set forth in § 601.701(b)(1). However, in any situation in which it is determined that a request for voluminous records would unduly burden and interfere with the operations of the Internal Revenue Service, the person making the request will be asked to be more specific and to narrow the request, and to agree on an orderly procedure for the production of the requested records, in order to satisfy the request without disproportionate adverse effects on Internal Revenue Service operations.

(ii) In the case of records containing information with respect to particular persons the disclosure of which is limited by statute or regulations, persons making requests shall establish their identity and right to access to such records. Persons requesting access to such records which pertain to themselves may establish their identity by—

(A) The presentation of a single document bearing a photograph (such as a passport or identification badge), or the presentation of two items of identification which do not bear a photograph but do bear both a name and signature (such as a driver's license or credit card), in the case of a request made in person,

(B) The submission of the requester's signature, address, and one other identifier (such as a photocopy of a driver's license) bearing the requester's signature, in the case of a request by mail, or

(C) The presentation in person or the submission by mail of a notarized statement swearing to or affirming such person's identity.

Additional proof of persons' identity shall be required before the requests will be deemed to have met the requirement of paragraph (c)(3)(v) of this section if it is determined that additional proof is necessary to protect against unauthorized disclosure of information in a particular case. Persons who have identified themselves to the satisfaction of Internal Revenue Service officials pursuant to this subdivision shall be deemed to have established their right to access records pertaining to themselves. Persons requesting records on behalf of or pertaining to another person must provide adequate proof of the legal relationship under which they assert the right to

access the requested records before the requirement of paragraph (c)(3)(v) of this section will be deemed met. In the case of an attorney-in-fact, the requester shall furnish an original of a properly executed power of attorney together with one other identifier bearing the signature of the person executing such power of attorney. In the case of a corporation, if the requester has the authority to legally bind the corporation under applicable state law, such as its president or chief executive officer, then a written statement that the person making the request on behalf of the corporation, on corporate letterhead, shall be sufficient. If the requester is an officer or an employee of a corporation, then such person shall furnish a certification by one of the corporation's officers (other than the requester) that the person making the request on behalf of the corporation is properly authorized to make such request. If the requester is other than one of the above, then such person shall furnish a resolution by the corporation's board of directors providing that the person making the request on behalf of the corporation is properly authorized to make such a request. A person requesting access to records of a one-man corporation or a partnership shall provide a notarized statement that the requester is in fact an officer or official of the corporation or a member of the partnership.

(5) *Date of receipt of request.* Requests for records and any separate agreement to pay, final notification of waiver of fees, or letter transmitting prepayment shall be promptly stamped with the date of delivery to or dispatch by the office of the Internal Revenue Service officials responsible for the control of the records requested (or their delegates). The latest of such stamped dates will be deemed for purposes of this section to be the date of receipt of the request, provided that the requirements of paragraph (c)(3) (i) through (vii) of this paragraph have been satisfied, and, where applicable—

(i) The requester has agreed in writing, by executing a separate contract or otherwise, to pay the fees for search, duplication, and review determined due in accordance with paragraph (f) of this section, or

(ii) The fees have been waived in accordance with paragraph (f) of this section, or

(iii) Payment in advance has been received from the requester.

As soon as the date of receipt has been established as provided above, the requester shall be informed and advised when a response may be expected within the time limits specified in paragraphs (c) (7) and (8) of this section, unless extended as provided in paragraph (9) of this section, and the title of the officer responsible for such response.

(6) *Search for records requested.* Upon the receipt of a request, search services will be performed by Internal Revenue Service personnel to identify and locate the requested records. Search time includes any and all time spent looking for material responsive to the request, including page-by-page or line-by-line identification of material within records. However, where duplication of an entire record would be less costly than a line-by-line identification, duplication should be substituted for this kind of search. With respect to records maintained in computerized form a search will include services functionally analogous to search for records which are maintained in a conventional form. However, the Internal Revenue Service is not required under 5 U.S.C. 552 to tabulate or compile information for the purpose of creating a record.

(7) *Initial determination*—(i) *In general.* The Director of the Office of Disclosure or his/her delegate shall have the authority to make initial determinations with respect to all requests for records of the Internal Revenue Service. With the exception of records which are controlled by the Assistant Commissioner (Inspection), the Director of the Internal Revenue Service Data Center, the Assistant Commissioner (International), or the Director of Practice, the Director of the Office of Disclosure or his/her delegate shall have the sole authority to make such determinations with respect to records controlled by the National Office. Except where the Director of the Office of Disclosure or his/her delegate has such sole authority, the initial determination as to whether to grant the request for

records may be made either by the Director of the Office of Disclosure or by the Internal Revenue Service officials responsible for the control of the records requested or their delegates (see paragraph (g) of this section), including those officials mentioned in the preceding sentence. The initial determination will be made and notification thereof mailed within 10 days (excepting Saturdays, Sundays, and legal public holidays) after the date of receipt of the request, as determined in accordance with paragraph (c)(5) of this section or the requester otherwise agrees to an extension of the 10-day time limitation.

(ii) *Granting of request.* If it is determined that the request is to be granted, and if the person making the request desires a copy of the requested records, a statement of fees, if any, in accordance with paragraph (f) of this section, will be mailed to the requester, requesting such payment prior to release of the records determined to be available. Upon receipt of such fees, the Internal Revenue Service official responsible for the control of the records (or his/her delegate) will promptly mail such copies to the requester, with any explanation of the deletions or withholdings, as applicable. However, if no fees are due, then a copy of the available records will be promptly mailed to the requester. In the case of a request for inspection the requester will be notified in writing of the determination, when and where the requested records may be inspected and of the fees involved in complying with the request. Any fees involved in complying with the request for inspection of records shall be submitted prior to making the records available for inspection.

The records will promptly be made available for inspection, at the time and place stated, normally at the appropriate office where the records requested are controlled. However, if the person making the request has expressed a desire to inspect the records at another office of the Internal Revenue Service, every reasonable effort will be made to comply with the request. Records will be made available for inspection at such reasonable and proper times as not to interfere with their use by the Internal Revenue Service or to exclude other persons from making inspections. In addition, reasonable limitations may be placed on the number of records which may be inspected by a person on any given date. The person making the request will not be allowed to remove the records from the office where inspection is made. If, after making inspection, the person making the request desires copies of all or a portion of the requested records, copies will be furnished upon payment of the established fees prescribed by paragraph (f) of this section.

(iii) *Denial of request.* If it is determined that the request for records should be denied (whether in whole or in part or subject to conditions or exceptions), the person making the request will be so notified by mail. The letter of notification will specify the city or other location where the requested records are situated, contain a brief statement of the grounds for not granting the request in full, set forth the name and title or position of the official responsible for the denial, and advise the person making the request of the right to appeal to the Commissioner in accordance with paragraph (c)(8) of this section.

(iv) *Inability to locate and evaluate within time limits.* Where the records requested cannot be located and evaluated within the initial 10-day period or any extension thereof in accordance with paragraph (c)(9) of this section, the search for the records or evaluation will continue, but the requesters will be so notified, advised that they may consider such notification a denial of their requests for records, and provided with the address to which an administrative appeal may be delivered. However, the requesters may also be invited, in the alternative, to agree to a voluntary extension of time in which to locate and evaluate the records. Such voluntary extension of time will not constitute a waiver of the requesters' right to appeal any denial of access ultimately made or their right to appeal in the event of failure to comply with the time extension granted.

(8) *Administrative appeal.* The requester may submit an administrative appeal to the Commissioner at any time within 35 days after the date of

any notification described in paragraph (c)(7) (iii) or (iv) of this section or after receipt of an adverse determination of the requester's category described in paragraph (f)(3) of this section, or the date of the letter transmitting the last records released, whichever is later. The letter of appeal shall—

(i) Be made in writing and signed by the requester,

(ii) Be addressed and mailed to the Office of the Commissioner of Internal Revenue: to expedite delivery, requests made by mail should be addressed to—

Freedom of Information Appeal, Commissioner of Internal Revenue, c/o Ben Franklin Station, P.O. Box 929, Washington, DC 20044, or

if hand delivered, delivery should be made to the Office of the Director, Disclosure Litigation Division, Chief Counsel, National Office of the Internal Revenue Service, 1111 Constitution Avenue, Washington, DC 20224.

(iii) Reasonably describe the records requested to which the appeal pertains in accordance with paragraph (c)(4)(i) of this paragraph,

(iv) Set forth the address where the appellant desires to be notified of the determination on appeal,

(v) Specify the date of the request, and the office to which the request was submitted and, where possible, enclose a copy of the initial request and the initial determination being appealed, and

(vi) Petition the Commissioner to grant the request for records and state any arguments in support thereof.

Appeals will be promptly stamped with the date of their delivery to the Office of the Director, Disclosure Litigation Division, and the later of this stamped date or the stamped date of a document submitted subsequently which supplements the original appeal so that the appeal satisfies the requirements set forth in paragraphs (c)(8) (i) through (vi) of this section will be deemed by the Internal Revenue Service to be the date of their receipt for all purposes of this section. The Commissioner or his/her delegate will acknowledge receipt of the appeal and advise the requester of the date of receipt and when a response is due in accordance with this paragraph. If an appeal fails to satisfy any of such requirements the person making the request will be promptly advised in writing of the additional requirements to be met. The determination to affirm the initial denial (in whole or in part) or to grant the request for records will be made and notification of the determination mailed within 20 days (exclusive of Saturdays, Sundays, and legal public holidays) after the date of receipt of the appeal unless extended pursuant to paragraph (c)(9)(i) of this section. If it is determined that the appeal from the initial denial is to be denied (in whole or in part), the requester will be notified in writing of the denial, the reasons therefor, of the name and title or position of the official responsible for the denial on appeal, and of the provisions of 5 U.S.C. 552(a)(4) for judicial review of that determination. If a determination cannot be made within the 20-day period (or extension thereof pursuant to paragraph (c)(9)(i) of this section or by grant of the requester) the requester shall be promptly notified in writing that the determination will be made as soon as practicable but that the requester is nonetheless entitled to commence an action in a district court as provided in paragraph (c)(11) of this section. However, the requester may also be invited, in the alternative, to agree to a voluntary extension of time in which to decide the appeal. Such voluntary extension shall not constitute a waiver of the right of the requester ultimately to commence an action in a United States district court.

(9) *Time extensions*—(i) *10-day extension.* In unusual circumstances, the time limitations specified in paragraphs (7) and (8) of this section may be extended by written notice from the official charged with the duty of making the determination to the person making the request or appeal setting forth the reasons for such extension and the date on which the determination is expected to be dispatched. Any such extension or extensions of time provided by statute shall not cumulatively total more than 10 working days. If an extension pursuant to this subparagraph is invoked in connection with an initial determination any unused days of the

extension may be invoked in connection with the determination on administrative appeal by written notice from the official who is to make the appellate determination to the requester. If no extension is sought for the initial determination, the 10-day extension may be added to the ordinary 20-day period for appellate review. As used in this paragraph, ''unusual circumstances'' means, but only to the extent reasonably necessary to the proper processing of the particular request, the following:

(A) The need to search for and collect the requested records from field facilities or other establishments in buildings that are separate from that of the office processing the request,

(B) The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request, or related requests, or

(C) The need for consultation, which will be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request or with another constituent unit of the Department of the Treasury or among two or more components of the Internal Revenue Service (other than the Disclosure Litigation Division of the Office of the Chief Counsel or the Office of Disclosure) having substantial subject-matter interest therein. Consultations with personnel of the Department of Justice, acting in their capacity as legal counsel to the executive departments with respect to requests for records under 5 U.S.C. 552, do not constitute a basis for an extension under this paragraph (c)(9)(i)(C).

(ii) *Extension by judicial review.* If the Internal Revenue Service fails to comply with the time limitations specified in paragraph (c) (7) or (8) of this section and the person making the request initiates a suit in accordance with paragraph (c)(11) of this section, the court in which the suit was initiated may retain jurisdiction and allow the Internal Revenue Service additional time to review its records, provided that the Internal Revenue Service demonstrates (A) the existence of exceptional circumstances, and (B) the exercise of due diligence in responding to the request.

(10) *Failure to comply.* If the Internal Revenue Service fails to comply with the time limitations specified in paragraphs (c) (7), (8), or (9)(i) of this section, any persons making requests for records satisfying the requirements of subdivisions (i) through (ix) of paragraph (c)(3) of this section, shall be deemed to have exhausted their administrative remedies with respect to such requests. Accordingly, these persons may initiate suit in accordance with paragraph (c)(11) of this section.

(11) *Judicial review.* If a request for records is denied upon appeal pursuant to paragraph (c)(8) of this section, or if no determination is made within the 10-day or 20-day periods specified in paragraphs (c) (7) and (8) of this section, or the period of any extension pursuant to paragraph (c)(9)(i) of this section, or by grant of the requester, respectively, the person making the request may commence an action in a U.S. district court in the district in which the requester resides, in which the requester's principal place of business is located, in which the records are situated, or in the District of Columbia, pursuant to 5 U.S.C. 552(a)(4)(B). The statute authorizes an action only against the agency. With respect to records of the Internal Revenue Service, the agency is the Internal Revenue Service, not an officer or an employee thereof. Service of process in such an action shall be in accordance with the Federal Rules of Civil Procedure (28 U.S.C. App.) applicable to actions against an agency of the United States. Delivery of process upon the Internal Revenue Service must be directed to the Commissioner of Internal Revenue, Attention: CC:GLS, 1111 Constitution Avenue, NW., Washington, DC 20224. The Internal Revenue Service will serve an answer or otherwise plead to any complaint made under this paragraph within 30 days after service upon it, unless the court otherwise directs for good cause shown. The district court will determine the matter *de novo,* and may examine the contents of the Internal Revenue Service records in question in camera to determine whether such records or any part thereof shall be withheld under any of the exemptions described in paragraph (b)(1) of § 601.701. The burden

will be upon the Internal Revenue Service to sustain its action in not making the requested records available. The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred by the person making the request in any case in which the complainant has substantially prevailed.

(12) *Preservation of records.* All correspondence relating to the requests received by the Internal Revenue Service under this chapter, and all records processed pursuant to such requests, shall be preserved, until such time as the destruction of such correspondence and records is authorized pursuant to Title 44 of the United States Code. Under no circumstances shall records be destroyed while they are the subject of a pending request, appeal, or lawsuit under 5 U.S.C. 552.

(13) *Proceeding against officer or employee.* Under 5 U.S.C. 552(a)(4)(F), the Special Counsel is required, upon the issuance of a specified finding by a court, to initiate a proceeding to determine whether disciplinary action is warranted against an officer or employee of the Internal Revenue Service who was primarily responsible for a withholding of records. The Special Counsel, after investigation and consideration of the evidence submitted, shall submit its findings and recommendations to the Special Counsel and the Secretary of the Treasury, and shall send copies of the findings and recommendations to the officer or employee or his/her representative. (See 5 CFR Part 294.1201–1207 (relating to disciplinary actions by the Special Counsel).)

(d) *Rules for disclosure of certain specified matters*—(1) *Inspection of tax returns and return information.* The inspection of returns and return information is governed by the provisions of the internal revenue laws and regulations thereunder promulgated by the Secretary of the Treasury. See section 6103 and the regulations thereunder. Written requests for this information shall be made in accordance with Rev. Proc. 66–3, as modified by Rev. Proc. 84–71, 1984–2 C.B. 735 and Rev. Proc. 85–56, 1985–2 C.B. 739.

(2) *Record of seizure and sale of real estate.* Subject to the rules on disclosure set forth in section 6103, Record 21, Part 2, ''Record of seizure and sale of real estate'', is open for public inspection in offices of district directors and copies are furnished upon application. However, Record 21 does not list real estate seized for forfeiture under the internal revenue laws (see IRC 7302).

(3) *Information returns of certain tax-exempt organizations and certain trusts.* Information furnished on Form 990, Form 1041–A, and on the annual report by private foundations pursuant to sections 6033, 6034, 6056 (as in effect before its repeal by Pub. L. 96–603), is open to public inspection. This information will be made available for public inspection in the Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, as well as in the office of any district director. Copies of these records may, upon written request, be obtained from these offices or from the office of any service center director. The applicability of this subparagraph is subject to the rules on disclosure set forth in section 6104(b) and § 301.6104(b)–1.

(4) *Applications of certain organizations for tax exemption.* Subject to the rules on disclosure set forth in section 6104(a) and § 301.6104 (a)–1, (a)–5, and (a)–6, applications and certain papers submitted in support of such applications, filed by organizations described in section 501 (c) or (d) and determined to be exempt from taxation under section 501(a), and any letter or other document issued by the Internal Revenue Service with respect to such applications, will be made available for public inspection, upon written request, in the Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, or the office of any district director.

(5) *Applications with respect to certain deferred compensation plans and accounts.* Applications and papers submitted in support of such applications, filed after September 2, 1974, with respect to the qualification of a pension, profit sharing, or stock bonus plan under section 401(a), 403(a), or 405(a), an individual retirement account described in section 408(a), an individual

retirement annuity described in section 408(b), or with respect to the exemption from tax of an organization forming part of such a plan or account, and any documents issued by the Internal Revenue Service dealing with such qualification or exemption, are open to public inspection. Such material will be made available for public inspection in the Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, as well as in the office of any district director regardless of where the applications are filed. This subparagraph shall not apply with respect to plans having not more than 25 plan participants and its applicability is subject to the rules set forth in section 6104(a) and §301.6104 (a)–1 through (a)–6 of this chapter.

(6) *Publication of statistics of income.* Statistics with respect to the operation of the income tax laws are published annually in accordance with section 6108 and §301.6108–1 of this chapter.

(7) *Comments received in response to a notice of proposed rule making.* Written comments received in response to a notice of proposed rule making may be inspected, upon written request, by any person upon compliance with the provisions of this paragraph. Comments which may be inspected are located in the Freedom of Information Reading Room, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. The request to inspect comments must be in writing and signed by the person making the request and should be addressed to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, DC 20224. Upon delivery of such a written request to the place where the comments are located during the regular business hours of that office, the person making the request may inspect those comments that are the subject of the request. Copies of comments may be made in the Freedom of Information Reading Room by the person making the request or may be requested, in writing, to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, DC 20224. The person making the request for copies should allow a reasonable time for processing the request. The provisions of paragraph (f)(5) of this section, relating to fees, shall apply with respect to requests made in accordance with this subparagraph.

(8) *Accepted offers in compromise.* A copy of the Abstract and Statement and the attached narrative report for each accepted offer in compromise with respect to any liability for a tax imposed by Title 26 will be made available for inspection and copying in the following locations:

(i) Except for Exempt Organizations, in the district office (or the Office of the Assistant Commissioner (International)) having jurisdiction over the place in which the taxpayer resides and

(ii) For Exempt Organizations, in the key district which has jurisdiction over the particular organization.

(9) *Public inspection of written determinations.* Certain rulings, determination letters, and technical advice memorandums are open to public inspection pursuant to section 6110 of the Code.

(e) *Other disclosure procedures.* For procedure to be followed by officers and employees of the Internal Revenue Service upon receipt of a request or demand for certain internal revenue records or information the disclosure procedure for which is not covered by this section, see §301.9000–1 of this chapter.

(f) *Fees for services*—(1) *In general.* The fees to be charged for search, duplication, and review services performed by the Internal Revenue Service, whether or not such services are performed pursuant to the Freedom of Information Act or the regulations thereunder, shall be determined and collected in accordance with the provisions of this paragraph. A fee shall not be charged for monitoring a requester's inspection of records which contains exempt matter. The Internal Revenue Service may recover the applicable fees even if there is ultimately no disclosure of records. Should services other than the services described in this paragraph be requested and rendered, appropriate fees will be established by the Commissioner or his/her delegate, and imposed and collected pursuant to 31 U.S.C. 483(a), subject, however, to the constraint imposed by 5 U.S.C. 552(a)(4)(A).

(2) *Waiver or reduction of fees.* The fees authorized by this paragraph may be waived or reduced—

(i) At the discretion of any Internal Revenue Service official—

(A) Who is authorized to make the initial determination pursuant to paragraph (c)(7) of this section, in the case of a record which is not located for any reason, or

(B) Who determines any portion of the requested record to be exempt from disclosure; or

(ii) On a case-by-case basis in accordance with this subdivision by any Internal Revenue Service official who is authorized to make the initial determination pursuant to paragraph (c)(7) of this section, provided such waiver or reduction has been requested in writing. Fees will be waived or reduced by such official when it is determined that disclosure of the requested information is in the public interest because it is likely to contribute significantly to public understanding of the operations or activities of the Internal Revenue Service and is not primarily in the commercial interest of the requester. Such officials shall consider several factors, including, but not limited to, those set forth below, in determining requests for waiver or reduction of fees—

(A) Whether the subject of the releasable records concerns the agency's operations or activities;

(B) Whether the releasable records are likely to contribute to an understanding of the agency's operations or activities;

(C) Whether the releasable records are likely to contribute to the general public's understanding of the agency's operations or activities (*e.g.*, how will the requester convey the information to the general public);

(D) The significance of the contribution to the general public's understanding of the agency's operations or activities (*e.g.*, is the information contained in the releasable records already available to the general public);

(E) The existence and magnitude of the requester's commercial interest, as that term is used in paragraph (f)(3)(i)(A) of this section, being furthered by the releasable records; and

(F) Whether the magnitude of the requester's commercial interest is sufficiently large in comparison to the general public's interest.

(iii) Requesters asking for reduction or waiver of fees must state the reasons why they believe disclosure meets the standards set forth in paragraph (f)(2)(ii) of this section.

(iv) Requesters who base their request for reduction or waiver of fees solely on the basis of their indigency will not be entitled to a reduction or waiver of fees.

(v) Normally, no charge will be made for providing records to Federal, state, or foreign governments, international governmental organizations, or local governmental agencies or offices thereof. The initial request for waiver or reduction of fees should be addressed to the official of the Internal Revenue Service to whose office the request for disclosure is delivered pursuant to paragraph (c)(3)(iii) of this section. Appeals from denials of requests for waiver or reduction of fees shall be decided by the Commissioner in accordance with the criteria set forth in subdivision (iii) of this subparagraph. Appeals shall be addressed in writing to the Office of the Commissioner within 35 days of the denial of the initial request for waiver or reduction and shall be decided promptly. See paragraph (c)(8) of this section for the appropriate address. Upon receipt of the determination on appeal to deny a request for waiver of fees, the requester may initiate an action in U.S. district court to review the request for waiver of fees. In such actions, the courts will consider the matter *de novo*, except that the court's review of the matter shall be limited to the record before the Internal Revenue Service official to whose office the request for waiver is delivered. Upon receipt of the determination on appeal to deny a request for reduction of fees, the requester may initiate an action in U.S. district court to review the request for reduction of fees. In such actions, the courts will consider the matter under the arbitrary and capricious standard.

(3) *Categories of requesters*—(i) *In general.* A request for records under this section shall include an attestation,

under penalty of perjury, as to the status of the requester solely for use by the Internal Revenue Service official to whose office the request is delivered in determining the appropriate fees to be assessed. Requesters shall attest that they fall into one of the categories set forth below—

(A) *Commercial use requester*. Any person who seeks information for a use or purpose that furthers the commercial, trade, or profit interests of the requester or the person on whose behalf the request is made.

(B) *Media requester*. Any person actively gathering news for an entity that is organized and operated to publish or broadcast news (*i.e.*, information about current events or of current interest to the public) to the public. News media entities include, but are not limited to, television or radio stations broadcasting to the public at large, publishers of periodicals, to the extent they disseminate news, who make their periodicals available for purchase or subscription by the general public, and telecommunications. Free lance journalists shall be included as media requesters if they can demonstrate a solid basis for expecting publication through a qualifying news entity (*e.g.*, publication contract, past publication record). Specialized periodicals, although catering to a narrower audience, may be considered media requesters so long as they are available to the public generally, via newsstand or subscription.

(C) *Educational institution requester*. Any person who, on behalf of a preschool, public or private elementary or secondary school, institution of undergraduate or graduate higher education, institution or professional or vocational education, which operates a program or programs of scholarly research, seeks records in furtherance of the institution's scholarly research and is not for a commercial use.

(D) *Noncommercial scientific institution requester*. Any person on behalf of an institution that is not operated on a commercial basis, that is operated solely for the purpose of conducting scientific research whose results are not intended to promote any particular product or industry.

(E) *Other requester*. Any requester who falls outside the above categories.

(ii) Allowable charges—

(A) *Commercial use requesters*. Records shall be provided for the cost of search, duplication, and review (including doing all that is necessary to excise and otherwise prepare records for release) of records. Commercial use requesters are not entitled to 2 hours of free search time or 100 pages of duplication.

(B) *Media requesters*. Records shall be provided for the cost of duplication alone, excluding fees for the first 100 pages.

(C) *Educational institution requesters*. Records shall be provided for the cost of duplication alone, excluding fees for the first 100 pages.

(D) *Noncommercial scientific institution requesters*. Records shall be provided for the cost of duplication alone, excluding fees for the first 100 pages.

(E) *Other requesters*. Requesters who do not fit into any of the above categories shall be charged fees that will cover the full direct cost of searching for and duplicating records, except that the first 2 hours of search time and first 100 pages of duplication shall be furnished without charge.

(4) *Avoidance of unexpected fees*. In order to protect requesters from unexpected fees, all requests for records shall state the agreement of the requesters to pay the fees determined in accordance with paragraph (f)(5) of this section or state the upper limit they are willing to pay to cover the costs of processing their requests. When the fees for processing requests are estimated by the Internal Revenue Service to exceed that limit, or when requesters have failed to state a limit and the costs are estimated to exceed $250, and the Internal Revenue Service has not then determined to waive or reduce the fees, a notice shall be sent to the requesters. This notice shall—

(i) Inform the requester of the estimated costs;

(ii) Extend an offer to the requester to confer with agency personnel in an attempt to reformulate the request in a manner which will reduce the fees and still meet the needs of the requester;

(iii) If the requester is not amenable to reformulation, which would reduce fees to under $250, then advance payment shall be required; and

(iv) Inform the requester that the time period, within which the Internal Revenue Service is obliged to make a determination on the request, will not begin to run, pending a reformulation of the request or the receipt of advance payment from the requester, as appropriate.

(5) *Fees for services.* The fees for services performed by the Internal Revenue Service shall be imposed and collected as set forth in this paragraph. No fees shall be charged if the costs of routine collecting and processing the fees allowable under 5 U.S.C. 552(a)(4)(A) are likely to equal or exceed the amount of the fee.

(i) *Search services.* Fees charged for search services are as follows—

(A) Searches other than for computerized records—$17.00 for each hour or fraction thereof for time spent by each clerical, professional, and supervisor in finding the records and information within the scope of the request.

(B) Searches for computerized records—Actual direct cost of the search. The fee for computer printouts will be actual costs.

(C) Searches requiring travel or transportation—Shipping charges to transport records from one location to another, or for the transportation of an employee to the site of requested records when it is necessary to locate rather than examine the records, shall be at the rate of the actual cost of such shipping or transportation.

(D) Other services and materials requested, pursuant to the Freedom of Information Act, which are not covered by this part are chargeable at the actual cost to the Internal Revenue Service.

(ii) *Review services.* (A) Review is the process of examining records in response to a commercial use requester, as that term is defined in paragraph (f)(3)(i)(A) of this section, upon initial consideration of the applicability of an exemption described in paragraph (b)(1) of § 601.701 to the requested records, be it at the initial request or administrative appeal level, to determine whether any portion of any record responsive to the request is permitted to be withheld. Review includes doing all that is necessary to excise and otherwise prepare the records for release. Review does not include the time spent on resolving general legal or policy issues regarding the applicability of exemptions to the requested records.

(B) Fees charged for review services—$21.00 for each hour or fraction thereof for time spent by each clerical, professional, and supervisor in reviewing the records for disclosure.

(iii) *Duplication other than for returns and related documents.* Fees charged for duplication other than for returns and related documents are as follows—(A) $.15 per copy of each page, up to 8½″ x 14″, made by photocopy or similar process.

(B) Photographs, films, and other materials—actual cost of duplication.

(C) Records may be released to a private contractor for copying and the requester will be charged for the actual cost of duplication charged by the private contractor, so long as the cost to the requester is not higher than if the Internal Revenue Service had duplicated the records itself.

(D) When other duplications not specifically identified above are requested and provided pursuant to the Freedom of Information Act their direct cost to the Internal Revenue Service shall be charged.

(iv) *Charges for copies of returns and related documents.* Charges for furnishing copies of returns and related documents are as follows:

(A) A charge of $4.25 will be made for each request for a copy of a return or other related documents (other than Employee Plans and Exempt Organization returns). Payments are to be submitted in advance using IRS Form 4506, Request for Copy of Tax Form.

(B) A charge of $1.00 for the first page and $.15 for each subsequent page will be made for copies of Employee Plans and Exempt Organizations tax returns and related documents. Payments will be submitted subsequent to receipt of IRS Form 2860, Document Transmittal and Bill.

(6) *Printed material.* Certain relevant government publications which will be placed on the shelves of the reading

rooms and similar public inspection facilities will not be sold at these locations. However, copies of pages of these publications may be duplicated on the premises and a fee for such services may be charged in accordance with paragraph (f)(5)(iii) of this section. A person desiring to purchase the complete publication, for example, an Internal Revenue Bulletin, should contact the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

(7) *Search and deletion services with respect to records open to public inspection pursuant to section 6110 of the Code.* Fees charged for searching for and making deletions in records open to public inspection pursuant to section 6110 of the Code only upon written request shall be at actual cost, as the Commissioner may from time to time establish.

(8) *Form of payment.* Payment shall be made by check or money order, payable to the order of the Treasury of the United States or the Internal Revenue Service.

(9) *Advance payments.* (i) If previous search, review, or duplication fees have not been paid in a timely fashion as defined in paragraph (f)(10) of this section by a person making a request for records, the Internal Revenue Service shall require that person to remit any outstanding balance plus interest as authorized in paragraph (f)(10) of this section, plus payment of estimated fees in advance before processing the request. The ''person making the request'' for purposes of this paragraph is the person in whose name a request is made, except that if such person is making the request on behalf of another person whose identity is apparent on the face of the request (including attached documents), such other person is considered the ''person making the request.'' The person who made the prior request to which fees are outstanding is identified in the same manner.

(ii) Where it is estimated or determined that allowable fees required to be paid by a requester are likely to exceed $250, the requester will be required to make an advance payment of the entire fee before the Internal Revenue Service official to whom the request is delivered will begin to process the request.

(iii) When the Internal Revenue Service acts pursuant to paragraphs (f)(9)(i) or (ii) of this section, the administrative time limits prescribed in paragraphs (c)(7) and (8) of this section, plus permissible extensions of these time limits as prescribed in paragraph (c)(9)(i) of this section, will begin only after the Internal Revenue Service official to whom the request is delivered has received the fees described above.

(10) *Interest.* Interest shall be charged to requesters who fail to pay the fees in a timely fashion; that is, within 30 days following the day on which the statement of fees as set forth in paragraph (c)(7)(i) of this section was sent by the Internal Revenue Service official to whom the request was delivered. Interest accrues from the date the statement of fees was mailed to the requester. Interest will be at the rate prescribed in 31 U.S.C. 3717. Pursuant to the Debt Collection Act of 1982, Pub. L. 97–365, the Internal Revenue Service may take all steps authorize by the Debt Collection Act of 1982, including administrative offset, disclosure to consumer reporting agencies, and use of collection agencies, as otherwise authorized by law to encourage repayment.

(11) *Aggregating requests.* When the Internal Revenue Service official to whom a request is delivered reasonably believes that a requester or group of requesters is attempting to break down a request into a series of requests for the purpose of evading the assessment of fees, the Internal Revenue Service shall aggregate such requests and charge accordingly, upon notification to the requester and/or requesters.

(g) *Responsible officials and their addresses.* For purposes of this section, the Internal Revenue Service officials responsible for the control of records are the following officials, in the case of records under their jurisdiction: The Assistant Commissioner (Inspection), Assistant Commissioner (International), the Director of Practice, Regional Commissioners, District Directors, Service Center Directors, and the Director of the Internal Revenue Service Data Center. In the case of records

of the National Office not under the jurisdiction of one of the officials referred to in the preceding sentence (including records of the National Office of the Chief Counsel), the Director, Office of Disclosure is the responsible official. Records of a Regional Counsel's Office shall be deemed to be under the jurisdiction of the Regional Commissioner; records of a District Counsel's office shall be deemed to be under the jurisdiction of the District Director. The addresses of these officials are:

NATIONAL OFFICE

Mailing Address
Director, Office of Disclosure
Internal Revenue Service
FOIA Request
P.O. Box 388
c/o Ben Franklin Station
Washington, DC 20044

Walk-In Address
1111 Constitution Avenue NW.
Washington, DC

Mailing Address
Assistant Commissioner (Inspection)
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
1111 Constitution Avenue NW.
Washington, DC 20224

Walk-in Address
Same as mailing address

Mailing Address
Director, IRS Data Center
Attn: Disclosure Officer
Internal Revenue Service
FOIA Request
1300 John C. Lodge Drive
Detroit, Michigan 48226

Walk-in Address
Same as mailing address

Mailing Address
Director of Practice
Attn: Disclosure Officer
Internal Revenue Service
FOIA Request
1111 Constitution Avenue NW.
Washington, DC 20224

Walk-in Address
1200 Pennsylvania Avenue NW.
Ariel Rios Bldg. Room 1413
Washington, DC

Mailing Address
Assistant Commissioner (Intern't.)
Attn: Disclosure Officer
Internal Revenue Service
FOIA Request
950 L'Enfant Plaza
Washington, DC 20024

Walk-In Address
Same as mailing address

NORTH ATLANTIC REGION

Regional Office

Mailing Address
Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
90 Church Street
New York, New York 10007

Walk-in Address
Same as mailing address

Augusta District

Mailing Address
Director, Augusta District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 787
Augusta, Maine 04330

Walk-in Address
68 Sewall Street
Augusta, Maine

Albany District

Mailing Address
Director, Albany District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
Leo O'Brien Fed. Office Bldg.
Clinton Ave. & N. Pearl St.
Albany, New York 12207

Walk-in Address
Same as mailing address

Brooklyn District

Mailing Address
Director, Brooklyn District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
35 Tillary Street
Brooklyn, New York 11201

Walk-in Address

Same as mailing address

Boston District

Mailing Address

Director, Boston District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 9097 JFK Post Office
Boston, Massachusetts 02203

Walk-in Address

JFK Federal Building
Boston, Massachusetts

Buffalo District

Mailing Address

Director, Buffalo District

Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1040 Niagara Square Station
Buffalo, New York 14201

Walk-in Address

111 West Huron Street
Buffalo, New York

Burlington District

Mailing Address

Director, Burlington District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
11 Elmwood Avenue
Burlington, Vermont 05401

Walk-in Address

Same as mailing address

Hartford District

Mailing Address

Director, Hartford District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
135 High Street
Hartford, Connecticut 06103

Walk-in Address
Same as mailing address

Manhattan District

Mailing Address

Director, Manhattan District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
120 Church Street
New York, New York 10007

Walk-in Address

Same as mailing address

Portsmouth District

Mailing Address

Director, Portsmouth District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
80 Daniel Street
Portsmouth, NH 03801

Walk-in Address

Same as mailing address

Providence District

Mailing Address

Director, Providence District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
300 Westminister Mall
Providence, RI 02903

Walk-in Address

Same as mailing address

Andover Service Center

Mailing Address

Director, Andover Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
310 Lowell Street Stop 218
Andover, Massachusetts 01812

Walk-in Address

Same as mailing address

Brookhaven Service Center

Mailing Address

Director, Brookhaven Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 400, Stop 241
Brookhaven, New York 11719

Walk-in Address

1040 Waverly Avenue
Holtsville, New York

MID-ATLANTIC REGION

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 12010
Philadelphia, Pa. 19105

Walk-in Address

600 Arch Street, 7th Floor
Philadelphia, Pennsylvania

Newark District

Mailing Address

Director, Newark District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 270, Rm. 1535
Newark, New Jersey 07101

Walk-in Address

970 Broad Street
Newark, New Jersey

Baltimore District

Mailing Address

Director, Baltimore District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1018

Baltimore, Maryland 21203

Walk-in Address

31 Hopkins Plaza
Baltimore, Maryland

Philadelphia District

Mailing Address

Director, Philadelphia District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 12010
Philadelphia, Pa. 19105

Walk-in Address

600 Arch Street, 7th Floor
Philadelphia, Pennsylvania

Pittsburgh District

Mailing Address

Director, Pittsburgh District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 2488
Pittsburgh, Pa. 15230

Walk-in Address

1000 Liberty Avenue
Pittsburgh, Pennsylvania

Richmond District

Mailing Address

Director, Richmond District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 10107
Richmond, Va. 23240

Walk-in Address

400 North Eighth Street
Richmond, Virginia

Wilmington District

Mailing Address

Director, Wilmington District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 2415
Wilmington, Delaware 19899

Walk-in Address

844 King Street, 2nd Floor
Wilmington, Delaware

Philadelphia Service Center

Mailing Address

Director, Philadelphia Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 245, Drop Point 590A
Bensalem, Pennsylvania 19020

Walk-in Address

11601 Roosevelt Boulevard
Bensalem, Pennsylvania

SOUTHEAST REGION

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 926, Room 626
Atlanta, Georgia 30370

Walk-in Address

275 Peachtree Street, NE.,
Atlanta, Georgia

Atlanta District

Mailing Address

Director, Atlanta District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1037, Room 554
Atlanta, Georgia 30370

Walk-in Address

275 Peachtree Street, NE.,
Atlanta, Georgia

Birmingham District

Mailing Address

Director, Birmingham District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
500 22nd Street So., Rm. 312
Birmingham, Alabama 35233

Walk-in Address

Same as mailing address

Columbia District

Mailing Address

Director, Columbia District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
Fed. Office Bldg., Rm. 408
1835 Assembly Street
Columbia, S.C. 29202

Walk-in Address

Same as mailing address

Ft. Lauderdale District

Director, Ft. Lauderdale District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer

1 University Drive, Suite 220
Ft. Lauderdale, Florida 33324

Walk-in Address

Same as mailing address

Greensboro District

Mailing Address

Director, Greensboro District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
320 Federal Place, Room 240
Greensboro, NC 27401

Walk-in Address

Same as mailing address

Jackson District

Mailing Address

Director, Jackson District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
100 W. Capitol Street
Suite 504, Room 31
Jackson, Mississippi 39269

Walk-in Address

Same as mailing address

Jacksonville District

Mailing Address

Director, Jacksonville District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 35045, Stop 40340
Jacksonville, Fla. 32202

Walk-in Address

Same as mailing address

Little Rock District

Mailing Address

Director, Little Rock District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 3778, Stop 3
Little Rock, Arkansas 72203

Walk-in Address

700 W. Capitol Avenue
Room 1002
Little Rock, Arkansas

Nashville District

Mailing Address

Director, Nashville District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1107, Room 375
Nashville, Tennessee 37202

Walk-in Address

801 Broadway, Room 375
Nashville, Tennessee

New Orleans District

Mailing Address

Director, New Orleans District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
500 Camp Street
Room 705, Stop 40
New Orleans, La. 70130

Walk-in Address

Same as Mailing address

Atlanta Service Center

Mailing Address

Director, Atlanta Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
4800 Buford Highway
Chamblee, Georgia 30006

Walk-in Address

Same as mailing address

Memphis Service Center

Mailing Address

Director, Memphis Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 30309, Stop 30
Memphis, Tennessee 38130

Walk-in Address

3131 Democrat Road, Room 30
Memphis, Tennessee

MIDWEST REGION

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
One N. Wacker Drive
Chicago, Illinois 60606

Walk-in Address

Same as mailing address

Aberdeen District

Mailing Address

Director, Aderdeen District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 370

Aberdeen, SD 57402

Walk-in Address

115 Fourth Avenue, SE
Aberdeen, South Dakota

Chicago District

Mailing Address

Director, Chicago District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
230 S. Dearbrn St., Rm. 1980
Chicago, Illinois 60604

Walk-in Address

Same as mailing address

Des Moines District

Mailing Address

Director, Des Moines District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1337 Stop 15–1
Des Moines, Iowa 50305

Walk-in Address

210 Walnut Street
Des Moines, Iowa

Fargo District

Mailing Address

Director, Fargo District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 8
Fargo, North Dakota 58107

Walk-in Address

653 Second Avenue North
Fargo, North Dakota

Omaha District

Mailing Address

Director, Omaha District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1052, Downtown Sta.
Omaha, Nebraska 68101

Walk-in Address

106 South 15th Street
Omaha, Nebraska

Milwaukee District

Mailing Address

Director, Milwaukee District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 495, Room 436
Milwaukee, Wisconsin 53201

Walk-in Address

Federal Bldg. & Courthouse
517 E. Wisconsin Avenue
Milwaukee, Wisconsin

Helena District

Mailing Address

Director, Helena District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
301 S. Park Avenue, 2d Floor
Helena, Montana 59626

Walk-in Address

Same as mailing address

St. Louis District

Mailing Address

Director, St. Louis District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1548 Room 935
St. Louis, Missouri 63188

Walk-in Address

1114 Market Street
St. Louis, Missouri

St. Paul District

Mailing Address

Director, St. Paul District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
316 N. Robert Street
Stop 2
St. Paul, Minnesota 55101

Walk-in Address

Same as mailing address

Springfield District

Mailing Address

Director, Springfield District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 19206
Springfield, Illinois 62705

Walk-in Address

320 W. Washington Street
Sprinfield, Illinois

Kansas City Service Center

Mailing Address

Director, Kansas City Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer

P.O. Box 24551 Stop 7
Kansas City, Missouri 64131

Walk-in Address

2306 East Bannister Road
Kansas City, Missouri

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1818
Cincinnati, Ohio 45201

Walk-In Address

550 Main Street
Cincinnati, Ohio

Cincinnati District

Mailing Address
Director, Cincinnati District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1818
Cincinnati, Ohio 45201

Walk-in Address
550 Main Street
Cincinnati, Ohio

CENTRAL REGION

Cleveland District

Mailing Address

Director, Cleveland District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 99181
Cleveland, Ohio 44199

Walk-in Address

1240 East 9th Street
Cleveland, Ohio

Detroit District

Mailing Address

Director, Detroit District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 32500 Stop 11
Detroit, Michigan 48232

Walk-in Address

Patrick McNamara Bldg.
477 Michigan Ave. Rm. 2483
Detroit, Michigan

Indianapolis District

Mailing Address

Director, Indianapolis District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 44242 Stop 27
Indianapolis, Indiana 46244

Walk-in Address

Federal Office Building
575 N. Pennsylvania Avenue
Indianapolis, Indiana

Louisville District

Mailing Address

Director, Louisville District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1735, Stop 27
Louisville, Kentucky 40201

Walk-in Address

Post Office Building Seventh & Broadway
Louisville, Kentucky

Parkersburg District

Mailing Address

Director, Parkersburg District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1388
Parkersburg, W. Va. 26102

Walk-in Address

425 Juliana Street
Parkersburg, West Virginia

Cincinnati Service Center

Mailing Address

Director, Cincinnati Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 267 Stop 68
Covington, Kentucky 41019

Walk-in Address

200 West Fourth Street
Covington, Kentucky

SOUTHWEST REGION

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
7839 Churchill Way LB–70
Dallas, Texas 75222

Walk-in Address

Same as mailing address

Dallas District

Mailing Address

Director, Dallas District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
1100 Commerce St. Stop 7000 DAL
Dallas, Texas 75242

Walk-in Address

Same as mailing address

Albuquerque District

Mailing Address

Director, Albuquerque District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1967 Stop 7000 ALB
Albuquerque, N.M. 87103

Walk-in Address

517 Gold Avenue, S.W.
Albuquerque, New Mexico

Austin District

Mailing Address

Director, Austin District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 1448 Stop 7000 AUS
Austin, Texas 78767

Walk-in Address

300 E. 8th Street Stop 100D
Austin, Texas

Denver District

Mailing Address

Director, Denver District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
1050 17th St. Stop 7000 DEN
Denver, Colorado 80265

Walk-in Address

Same as mailing address

Houston District

Mailing Address

Director, Houston District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
3223 Briarpark Stop 7000 H–BP
Houston, Texas 77042

Walk-in Address

Same as mailing address

Cheyenne District

Mailing Address

Director, Cheyenne District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
308 West 21 Street
Stop 7000 CHE
Cheyenne, Wyoming 82001

Walk-in Address

Same as mailing address

Phoenix District

Mailing Address

Phoenix District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
2120 North Central Avenue
Mail Stop 7000 PH
Phoenix, Arizona 85004

Walk-in Address

Same as mailing address

Oklahoma City District

Mailing Address

Director, Okla. City District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 66 Stop 7000 OKC
Oklahoma City, OK 73102

Walk-in Address

200 N.W. Fourth Street
Oklahoma City, Oklahoma

Austin Service Center

Mailing Address

Director, Austin Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 934 Stop 70000 AUSC
Austin, Texas 78767

Walk-in Address

3651 S. Interregional Hwy.
Austin, Texas

Salt Lake City District

Mailing Address

Director, Salt Lake City District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
465 S. 400 East Street
Mail Stop 70000 SLC
Salt Lake City, Utah 84111

Walk-in Address

Same as mailing address

Wichita District

Mailing Address

Director, Wichita District

Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
412 S. Main St. Stop 7000 WIC
Wichita, Kansas 67202

Walk-in Address

Same as mailing address

Ogden Service Center

Mailing Address

Director, Ogden Service, Ctr.
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 9411 Stop 7000 OSC
Ogden, Utah 84409

WESTERN REGION

Walk-in Address

1160 West 1200 South Street
Ogden, Utah

Regional Office

Mailing Address

Regional Commissioner
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
450 Golden Gate Avenue
Room 2301 Stop 2231
San Francisco, Ca. 94102

Walk-in Address

Same as mailing address

Boise District

Mailing Address

Director, Boise District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
Box 041, Room 291
Boise, Idaho 83724

Walk-in Address

Same as mailing address

Anchorage District

Mailing Address

Director, Anchorage District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 101500
Anchorage, Alaska 99510

Walk-in Address

949 E. 36th Ave., Suite 101
Anchorage, Alaska

Laguna Niguel District

Mailing Address

Director, Laguna Niguel District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box C–8
Laguna Niguel, Ca. 92677

Walk-in Address

24000 Via Avila Road
Laguna Niguel, California

Honolulu District

Mailing Address

Director, Honolulu District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 50089
Honolulu, Hawaii 96850

Walk-in Address

300 Ala Moana Blvd.
Federal Bldg. Rm. 2104
Honolulu, Hawaii

Los Angeles District

Mailing Address

Director, Los Angeles District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 391 Room 5202
300 N. Los Angeles Street
Los Angeles, Ca. 90012

Walk-in Address

Same as mailing address

Las Vegas District

Mailing Address

Director, Las Vegas District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 16045
Las Vegas, Nevada 89101

Walk-in Address

300 Las Vegas Blvd. South
Las Vegas, Nevada

Sacramento District

Mailing Address

Director, Sacramento District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 2900 Stop 5201
Sacramento, Ca. 95812

Walk-in Address

2345 Fair Oaks Blvd.
Sacramento, California

Portland District

Mailing Address

Director, Portland District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 3341
Portland, Oregon 97208

Walk-in Address

1220 S.W. Third Ave. Rm. 817
Portland Oregon

San Francisco District

Mailing Address

Director, San Francisco District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
450 Golden Gate Avenue
Room 2301 Stop 2231
San Francisco, Ca. 94102

Walk-in Address

Same as mailing address

Seattle District

Mailing Address

Director, Seattle District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
915 Second Avenue
Stop 625 Room 2056
Seattle, Washington 98174

Walk-in Address

Same as mailing address

Fresno Service Center

Mailing Address

Director, Fresno Service Center
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
P.O. Box 24014 Stop 891
Fresno, California 93779

Walk-in Address

5045 E. Bulter Avenue
Fresno, California

San Jose District

Mailing Address

Director, San Jose District
Internal Revenue Service
FOIA Request
Attn: Disclosure Officer
55 S. Market Street, 9th Floor
Stop 3246
San Jose, California 95113

Walk-in Address

Same as mailing address

(h) *Business information procedures*—(1) *In general.* Business information provided to the Internal Revenue Service by a business submitter shall not be disclosed pursuant to a Freedom of Information Act request except in accordance with this paragraph.

(2) *Definition.* Business information is any trade secret or other financial, commercial (including research) information.

(3) *Notice to business submitters.* The official having control over the requested records, which includes business information, shall provide a business submitter with prompt written notice of a request encompassing its business information whenever required in accordance with paragraph (h)(4) of this section. Such written notice shall either describe the exact nature of the business information requested or provide copies of the records or portions thereof containing the business information.

(4) *When notice is required.* (i) For business information submitted to the Internal Revenue Service prior to October 13, 1987, the official having control over the requested records shall provide a business submitter with notice of a request whenever—

(A) The business information is less than 10 years old;

(B) The business information was submitted to the Internal Revenue Service upon a commitment of confidentiality; or

(C) The Internal Revenue Service has reason to believe that disclosure of the information may result in commercial or financial injury to the business submitter.

(ii) For business information submitted to the Internal Revenue Service on or after October 13, 1987, the Internal Revenue Service shall provide a business submitter with notice of a request whenever—

(A) The business submitter has in good faith designated the information as commercially or financially sensitive information; or

(B) The official has reason to believe that disclosure of the information may result in commercial or financial injury to the business submitter.

Notice of a request for business information falling within paragraph (h)(4)(ii)(A) of this section shall be required for a period of not more than

ten years after the date of submission unless the business submitter requests, and provides acceptable justification for, a specific notice period of greater duration. Whenever possible, the business submitter's claim of confidentiality should be supported by a statement or certification by an officer or authorized representative of the business that the information in question is, in fact, confidential commercial or financial information and has not been disclosed to the public.

(5) *Opportunity to object to disclosure.* Through the notice described in paragraph (h)(3) of this section, the official having control over the requested records shall afford a business submitter ten working days within which to provide the official with a detailed statement of any objection to disclosure. Such statement shall specify all grounds for withholding any of the information, with particular attention to why the information is claimed to be a trade secret or commercial or financial information that is privileged and confidential. Information provided by a business submitter pursuant to this paragraph may itself be subject to disclosure under 5 U.S.C. 552.

(6) *Notice of intent to disclose.* The Internal Revenue Service shall carefully consider a business submitter's objections and specific grounds for nondisclosure prior to determining whether to disclose business information. Whenever the official having control over the requested records decides to disclose business information over the objection of a business submitter, the official shall forward to the business submitter a written notice which shall include—

(i) Statement of the reasons for which the business submitter's disclosure objections were not sustained;

(ii) A description of the business information to be disclosed; and

(iii) A specified disclosure date, which is ten working days after the notice of the final decision to release the requested records has been mailed to the submitter. A copy of the disclosure notice shall be forwarded to the requester at the same time.

(7) *Judicial review.* (i) The Internal Revenue Service's disposition of the request and the submitter's objections shall be subject to judicial review under paragraph (c)(11) of this section. A requester is not required to exhaust administrative remedies if a complaint has been filed under this subparagraph by a business submitter of the information contained in the requested records. Likewise, a business submitter is not required to exhaust administrative remedies if a complaint has been filed by the requester of these records.

(ii) *Notice of FOIA lawsuit.* Whenever a requester brings suit seeking to compel disclosure of business information covered by paragraph (h)(4) of this section, the official having control over the requested records shall promptly provide the business submitter with written notice thereof.

(iii) *Exception to notice requirement.* The notice requirements of this paragraph shall not apply if—

(A) The official having control over the records determines that the business information shall not be disclosed;

(B) The information lawfully has been published or otherwise made available to the public;

(C) Disclosure of the information is required by law (other than 5 U.S.C. 552); or

(D) The information was acquired in the course of a lawful investigation of a possible violation of the internal revenue laws and notice would interfere with ongoing law enforcement proceedings.

(8) *Appeals.* Procedures for administrative appeals from denials of requests for business information are to be processed in accordance with paragraph (c)(8) of this section.

[32 FR 15990, Nov. 22, 1967]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 601.702, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

Subpart H—Tax Counseling for the Elderly

AUTHORITY: Sec. 163(b)(5) of the Revenue Act of 1978, Pub. L. 95–600, Nov. 6, 1978 (92 Stat. 2811) and Pub. L. 89–554, Sept. 6, 1966 (80 Stat. 379, 5 U.S.C. 301).

SOURCE: 44 FR 72113, Dec. 13, 1979, unless otherwise noted.