



Treasury Inspector General for Tax Administration Office of Audit

THE OFFICE OF DISCLOSURE CONTINUES TO IMPROVE COMPLIANCE WITH THE FREEDOM OF INFORMATION ACT REQUIREMENTS

Issued on September 6, 2011

Highlights

Highlights of Report Number: 2011-30-093 to the Internal Revenue Service Commissioner for the Small Business/Self-Employed Division.

IMPACT ON TAXPAYERS

The Internal Revenue Service (IRS) must ensure that the provisions of the Freedom of Information Act (FOIA), the Privacy Act of 1974 (Privacy Act), and Internal Revenue Code (I.R.C.) Section (§) 6103 are followed, particularly because errors can violate taxpayer rights and result in improper disclosures of tax information.

WHY TIGTA DID THE AUDIT

TIGTA is required to conduct periodic audits to determine if the IRS properly denied taxpayers' written requests for tax account information. TIGTA is also required to include the results in one of our Semiannual Reports to Congress. This is TIGTA's twelfth review of denials of FOIA, Privacy Act, and I.R.C. § 6103 requests.

The overall objective of this review was to determine whether the IRS improperly withheld information requested by taxpayers in writing based on FOIA exemption (b)(3), in conjunction with I.R.C. § 6103, and/or FOIA exemption (b)(7) or by replying that responsive records were not available.

WHAT TIGTA FOUND

The IRS continued to improve the accuracy and completeness of its responses to requests for information covered by the FOIA. IRS Disclosure personnel continued to follow required procedures on all 61 FOIA/Privacy Act requests TIGTA reviewed. The IRS also properly adhered to the legal requirements under I.R.C. § 6103 in all 65 requests TIGTA reviewed.

Since Fiscal Year 2000, the IRS has made significant improvement in responding timely to FOIA/Privacy Act requests. The increase in responsiveness may, in part, be due to the continued decrease in the numbers of FOIA/Privacy Act requests received since our first review in Fiscal Year 2000.

WHAT TIGTA RECOMMENDED

Although TIGTA made no recommendations in this report, IRS officials were provided an opportunity to review the draft report. IRS management did not provide any report comments.

READ THE FULL REPORT

To view the report, including the scope and methodology, go to:

<http://www.treas.gov/tigta/auditreports/2011reports/201130093fr.pdf>.