

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

Notice

N(39)000-5

March 9, 2000

Information Letters to be Available for Public Inspection **Subject:** Upon Incorporation **Cancel Date:** into CCDM

The purpose of this Notice is to inform all National Office attorneys and managers that the Internal Revenue Service (IRS) will make responses to requests for information letters (or to responses that provide general information) available for public inspection. The IRS will make information letters written by the National Office of Chief Counsel and Commissioner, Tax Exempt and Government Entities Division (Headquarters), (1) to members of the public, and (2) to congresspersons who request information letters on their own behalf or on behalf of a constituent. This Notice does not pertain to responses to federal or state agencies. Responses to inquiries postmarked or, if not mailed, received after January 1, 2000, will be available for public inspection quarterly beginning March 31, 2000, and on a continuing quarterly basis. This Notice also provides procedures for writing information letters to facilitate public inspection and to ensure privacy protection.

Background

The IRS will make available for public inspection and copying information letters issued by the National Office. An information letter is a statement that calls attention to a well-established interpretation or principle of tax law (including a tax treaty) without applying it to a specific set of facts. The intent of releasing these documents is to increase public confidence that the tax system operates fairly and in an even-handed manner with respect to all taxpayers.

Review of the information letters indicated that styles of information letters varied widely. In order to release these documents more readily on an ongoing basis, these documents should be more uniformly written, with minimal identifying and other personal details included in these letters. These documents should be more issue oriented and generally focused and should not be a substitute for a letter ruling (which applies the law to a specific set of facts). Before any information letter is made available for public inspection, the National Office will delete any name, address, and other identifying information as appropriate under the Freedom of Information Act (FOIA), 5 U.S.C. § 552. This approach appropriately balances privacy interests and public interest in understanding the internal revenue laws.

Filing Instructions: Binder Part (39) Master Sets: NO X RO X
NO: Circulate Distribute X to: All Personnel Attorneys In: all divisions
RO: Circulate Distribute X to: All Personnel Attorneys In: all divisions
Other National and Regional FOIA Reading Rooms
Electronic Filename: Public.pdf Original signed copy in: CC:F&M:PM:P

Parameters of Information Letters

The documents to be made available for public inspection include only responses issued by the National Office that provide general statements of well-defined law without applying them to a specific set of facts.

Documents that will not be available for public inspection under this process include:

- (1) responses that merely transmit Service publications or other publicly available material, without significant legal discussion;
- (2) responses to taxpayer or third party contacts that are inquiries with respect to a pending request for a letter ruling or technical advice memorandum (whose disclosure is subject to I.R.C. § 6110); and
- (3) responses to taxpayer or third party communications with respect to any investigation, audit, litigation, or other enforcement action.

Procedures for Writing Information Letters

To release information letters to the public more readily and efficiently, conformity as to content and style is warranted. With respect to content, information letters should raise and address an issue rather than apply the law to a specific set of facts. The information letters need only contain a brief statement of the facts as necessary to be responsive, contain a concise statement of the issue or inquiry, and provide a general discussion of the applicable law. Although information letters may set forth rationales and conclusions, these documents do not apply the law to a specific set of facts.

With respect to style, information letters should include an identified addressee and salutation to that addressee. If other personal or taxpayer-specific references need to be included in the response, they should be limited in the response to the first and/or second paragraph.

Redaction Process

Before any information letter is made available for public inspection, the National Office will delete any name, address, and other identifying information as appropriate under the Freedom of Information Act, 5 U.S.C. § 552 (for example, FOIA personal privacy exemption of 5 U.S.C. § 552(b)(6) and tax details exempt pursuant to I.R.C. § 6103, as incorporated into FOIA by 5 U.S.C. § 552(b)(3)). Because information letters do not constitute written determinations (including chief counsel advice) as defined in I.R.C. § 6110, these documents are not subject to disclosure under § 6110.

Processing instructions are set forth in the attached checklist.

Information Letters

Case Control Name: _____

Case Control Number: _____ WLI#: _____

N.O. Issuing Branch: _____

Date of issuance: _____

- ____ 1. Does the information letter reflect the uniform issue list number(s)?
- ____ 2. Has the original response been mailed to the requester?
- ____ 3. Does the letter appropriately limit the inclusion of taxpayer identifiers (e.g., name, address) to the inside address, salutation, and first and/or second paragraphs?
- ____ 4. Prepare an electronic redacted copy, rename with the control number (e.g., TL-12345-98WLI2.wpd), and forward electronically to mailbox "Info Letters".
- ____ 5. Have 2 hard copies been prepared that have the taxpayer identifiers redacted in black?
 - One redacted hard copy to be forwarded with this checksheet to CC:DOM:CORP:T (Room 2613)
 - One redacted hard copy to be retained in the file. Forward closed file according to established office practice.
- ____ 6. Forward this checksheet with the redacted hard copy to **CC:DOM:CORP:T** (Room 2613) upon closing the case.

Initiator: _____ Date: _____

Reviewer: _____ Date: _____

The attached document is not a PLR, a TAM, nor CCA and is not subject to section 6110.