DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

January 31, 2022

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Expiration Date: January 31, 2024
Affected IRM: 11.3.41.13.3.3

MEMORANDUM FOR ALL DISCLOSURE EMPLOYEES

FROM: Phyllis T. Grimes, /s/ Phyllis T. Grimes
Director, Governmental Liaison, Disclosure and Safeguards

SUBJECT: Interim Guidance for Freedom of Information Act (FOIA) Tolling Timeframe

This memorandum updates Disclosure policy on the timeframe that caseworkers must use when tolling a Freedom of Information Act (FOIA) request until *Internal Revenue Manual* (*IRM) 11.3.41, Disclosure of Official Information, Disclosure Case Processing and Inventory Management,* is updated. This policy applies to all Disclosure employees who process IRS FOIA requests.

Purpose: This Interim Guidance (IG) updates IRM 11.3.41.13.3.3(4), Tolling, to ensure that both IRM 11.3.41.13.3.3 and IRM 11.3.13.3.1(4), Tolling, specify the 35-day timeframe for tolling the statutory period to respond to FOIA requests. The FOIA permits agencies to toll, or "stop the clock," on the 20-day statutory time period to respond to a FOIA request in order to make one attempt to obtain additional information from the requester or to clarify issues regarding fee assessments. Requesters have 35 calendar days to respond, in writing, from the date of notification that additional information is needed, or the request will be closed.

Background/Source(s) of Authority: 5 USC §552; 26 CFR §601.702

Procedural Change:

IRM 11.3.41.13.3.3, Tolling, currently allows an incorrect timeframe of 30 calendar days for a caseworker to toll a request when clarifying information is needed from a requester to perfect an improper FOIA request.

IRM 11.3.41.13.3.3 will update the timeframe to 35 calendar days to ensure all processing instructions for tolling match *IRM 11.3.13.3.1, Tolling*, which was updated October 5, 2021.

Effect on Other Documents: This guidance will be incorporated into *IRM 11.3.41, Disclosure of Official Information, Disclosure Case Processing and Inventory Management,* by September 30, 2022.

Effective Date: January 31, 2022

Contact: If you have any questions, please contact William White**,** Senior Disclosure Analyst, at 312-292-3297 or at William.White@irs.gov

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