

Internal Revenue Service to Make Information Letters Available for Public Inspection

Announcement 2000-2

The Internal Revenue Service will make information letters written by the National Office of Chief Counsel and the Commissioner, Tax Exempt and Government Entities Division, to members of the public in response to inquiries postmarked or, if not mailed, received after January 1, 2000, available for public inspection quarterly beginning March 31, 2000, and on a continuing quarterly basis. These documents provide general statements of well-defined law without applying them to a specific set of facts. Before any information letter is made available for public inspection, the Service will delete any name, address, and other identifying information as appropriate under the Freedom of Information Act (FOIA) (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)). This approach appropriately balances various privacy interests and the public's interest in understanding the internal revenue laws. 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.

Information letters are advisory only and have no binding effect on the Service.

Information letters will be found in the Freedom of Information Room, 1111 Constitution Ave., N.W., Washington, DC 20224, where they may be read and copied by the public during the hours 9:00 a.m. to 4:00 p.m, and posted to the Service Website at www.irs.gov/prod/news/efoia.

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