

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Fiscal Year 2026 Review of Compliance With the Freedom of Information Act

June 22, 2026

Report Number: 2026-100-033

HIGHLIGHTS: Fiscal Year 2026 Review of Compliance With the Freedom of Information Act

Final Audit Report issued on June 22, 2026

Report Number 2026-100-033

Why TIGTA Did This Audit

The IRS Restructuring and Reform Act of 1998 requires that we conduct periodic audits to determine whether the IRS properly denied written requests for taxpayer information and report the results to Congress.

We assessed whether the IRS improperly withheld information requested by taxpayers in writing based on the Freedom of Information Act (FOIA) or Internal Revenue Code (I.R.C.) § 6103. We did not review requests for improper releases of information.

Impact on Tax Administration

Taxpayers may request information from the IRS through the FOIA. However, FOIA exemption (b)(7) allows certain records or information compiled for law enforcement purposes to be withheld. Taxpayers may also request information from the IRS through I.R.C. §§ 6103(c) and (e). While I.R.C. § 6103 protects the confidentiality of taxpayer returns and return information, it does allow the taxpayer, or a person designated by the taxpayer, to request and receive tax return and return information. If the IRS does not process requests under these statutes correctly, taxpayers do not receive the information that they are entitled.

What TIGTA Found

The Disclosure Office processes all written FOIA requests and closed 9,238 requests between April 1, 2024, and March 31, 2025. The Disclosure Office denied requested information either fully or partially based on FOIA exemption (b)(7) for 1,118 of these requests.

We reviewed a statistically valid sample of 131 of the 1,118 fully or partially denied requests. We determined that the IRS correctly withheld information in 127 cases (97 percent) of the 131 FOIA information requests we sampled. In the remaining four requests, the caseworker improperly redacted information taxpayers were entitled to receive. This was consistent with our Fiscal Year 2025 report, in which we reported that the Disclosure Office did not follow FOIA redaction requirements for 4 of the 52 requests reviewed. Based on this year's sample results, we estimate that the IRS erroneously applied the (b)(7) exemption on approximately 35 of the 1,118 FOIA requests closed between April 1, 2024, and March 31, 2025.

For this reporting period, the exceptions we identified involved human errors and were not systemic in nature. Reviewing FOIA requests is a manual process and may involve thousands of pages of information. For example, the cases in our sample included over 35,000 pages. A manual review process is inherently prone to human error, particularly when the volume of documents is large.

We also reviewed all 13 I.R.C. §§ 6103(c) and (e) requests in which the IRS withheld information from the requester during the same period and did not identify any disclosure errors.

What TIGTA Recommended

Because the errors we identified were not systemic in nature, we did not make any recommendations in this report. IRS management officials reviewed this report but did not provide a formal response.



**TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION**

**U.S. DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20024**

June 22, 2026

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Diana M. Tengesdal
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Fiscal Year 2026 Review of the Compliance With the
Freedom of Information Act (Audit No. 2025100017)

This report presents the results of our review to determine whether the Internal Revenue Service improperly withheld information requested by taxpayers in writing based on Freedom of Information Act and Internal Revenue Code exemptions. This review is part of our Fiscal Year 2026 Annual Audit Plan and addresses the major management and performance challenge of *Improving Taxpayer Service and Protecting Taxpayer Rights*.

IRS management officials reviewed this report but did not provide a formal response. If you have any questions, please contact me or Kasey Koontz, Acting Assistant Inspector General for Audit, Taxpayer Services and Operational Support.

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Background

Taxpayers may request information from the Internal Revenue Service (IRS) through the Freedom of Information Act (FOIA) and Internal Revenue Code (I.R.C.) Section (§) 6103.¹ If the IRS does not process requests under these statutes correctly, taxpayers do not receive the information to which they are entitled.

FOIA requests

FOIA requires federal agencies to make records available to the public upon request, unless specifically exempted. Although the statute was intended to allow access to documents concerning policy and procedures, it is also used for requesting tax records.

United States Code (U.S.C.) § 552(b)(7) (hereafter referred to as FOIA exemption (b)(7)) allows certain records or information compiled for law enforcement purposes to be withheld, but only to the extent that the production of such law enforcement records or information:²

- Could reasonably be expected to interfere with enforcement proceedings.
- Would deprive a person of a right to a fair trial or an impartial adjudication.
- Could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- Could reasonably be expected to disclose the identity of a confidential source.
- Would disclose techniques, procedures, or guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law.
- Could reasonably be expected to endanger the life or physical safety of any individual.

The Disclosure Office, which is part of the Office of Privacy, Governmental Liaison and Disclosure, processes all written FOIA requests. Between April 1, 2024, and March 31, 2025, the Disclosure Office closed 9,238 FOIA requests.

I.R.C. § 6103

I.R.C. §§ 6103(c) and (e) protect the confidentiality of taxpayer returns and return information. However, it does allow the taxpayer, or a person designated by the taxpayer, to request and receive the taxpayer's tax return and return information. The Disclosure Office closed 180 I.R.C. §§ 6103(c) or (e) requests between April 1, 2024, and March 31, 2025. Although the Disclosure Office is tasked with responding to written requests for IRS information, other IRS offices having custody of taxpayer records may also process written requests for information made under I.R.C. § 6103. The Disclosure Office does not track I.R.C. § 6103 requests received and processed by other offices. Therefore, the complete population of IRS processed I.R.C. §§ 6103(c) and (e) requests is unknown.

¹ 5 U.S.C. § 552.

² 5 U.S.C. § 552(b)(7).

Processing of FOIA and I.R.C. § 6103 requests

The Disclosure Office accepts FOIA and I.R.C. § 6103 requests via fax, mail, or electronically through the IRS's FOIA Public Access Portal. When a request is received, the Governmental Liaison, Disclosure and Safeguards' Support Services function adds the request to an online inventory portal that caseworkers use to review and respond to requests. Support Services then electronically forwards the request within the inventory portal to a disclosure manager who assigns the case to a disclosure caseworker. If the request includes all the necessary information, the disclosure caseworker will conduct a search for responsive records. If there are no records that are responsive to the request, the IRS will send a letter notifying the requestor. However, if responsive records are located, the disclosure caseworker will review them to determine if any information should be withheld. The IRS then responds to the requestor via letter, providing all requested information, or providing partial information and explaining why certain parts of the requested documentation have been redacted. If a caseworker determines that a request is missing required information, the caseworker will contact the requestor to obtain a properly completed request.

TIGTA reporting requirements and limitations

Section 1102(d)(3)(a) of the IRS Restructuring and Reform Act of 1998 requires us to conduct periodic audits of determinations made by the IRS to deny written requests to disclose information to taxpayers based on I.R.C. § 6103 or FOIA exemption (b)(7).³ We are also required to include information regarding the IRS's improper denial of requests for information in one of our semiannual reports to Congress. The scope of our review addressed closed FOIA requests where the information requested was either denied in full or in part under FOIA exemption (b)(7). For I.R.C. §§ 6103(c) or (e) requests, we reviewed requests that were tracked in the Disclosure Office's computer system that were denied or partially denied. We did not review requests for improper releases of information. See Appendix I for additional information about our objective, scope, and methodology.

Results of Review

Freedom of Information Act Requirements Were Generally Followed When Redacting Information

We reviewed a statistically valid sample of 131 of the 1,118 FOIA requests closed between April 1, 2024, and March 31, 2025, in which the IRS applied exemption (b)(7).⁴ We determined that the IRS correctly withheld information in 127 (97 percent) of the 131 FOIA information requests we sampled. In the remaining four requests, the caseworker improperly redacted information that taxpayers were entitled to receive. This result was consistent with our

³ Pub. L. No. 105-206, § 1102(d)(3)(A), 112 Stat. 685, 703.

⁴ Our statistically valid stratified random sample was selected using a 90 percent confidence interval, a 1 percent error rate for denials in full, a 15 percent error rate for denials in part, and a ±5 percent precision factor. The strata consisted of 1,060 cases partially denied and 58 cases denied in full. We used a statistical sample because we planned to project to the population.

Fiscal Year 2025 report, in which we reported that the Disclosure Office did not follow FOIA redaction requirements for 4 of the 52 requests reviewed.⁵

We also identified four instances where disclosure caseworkers redacted information publicly available in the IRS's Internal Revenue Manual, located on its public website. The IRS explained that based on guidance from the Department of Justice, this may occur when publicly available procedures, if combined with other information, could compromise enforcement techniques.

Additionally, in two cases, caseworkers improperly cited a FOIA (b)(7) exemption. However, our analysis found that this information should have been redacted, but a different exemption applied. Since no information was improperly withheld, we did not include these cases in our exceptions.

For this reporting period, the exceptions we identified involved human errors and were not systemic in nature. Reviewing FOIA requests is a manual process and may involve thousands of pages of information. For example, the cases in our sample included over 35,000 pages. A manual review process is inherently prone to human error, particularly when the volume of documents is large.

Based on our sample results, we estimate that the IRS erroneously applied the FOIA (b)(7) exemption on approximately 35 (3 percent) of the 1,118 FOIA exemption (b)(7) information requests closed between April 1, 2024, and March 31, 2025.⁶ Improperly withheld information could prevent taxpayers from receiving entitled information.

Information Was Properly Withheld in All Internal Revenue Code Section 6103 Cases Reviewed

We reviewed all thirteen I.R.C. §§ 6103(c) and (e) requests closed between April 1, 2024, and March 31, 2025, where the IRS withheld information from the requestor. We did not identify any disclosure errors in these cases.

⁵ TIGTA, Report No. 2025-100-027, *Fiscal Year 2025 Mandatory Review of Compliance With the Freedom of Information Act* p. 3 (June 2025).

⁶ When projecting the results of our sample, we are 90 percent confident that the actual number of requests for which FOIA requirements were not followed when redacting information is between 12 and 78 requests.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether the IRS improperly withheld information requested by taxpayers in writing based on certain FOIA and I.R.C. exemptions. To accomplish our objective, we:

- Reviewed applicable policies, procedures, and controls in place to provide reasonable assurance that the IRS complied with the FOIA and I.R.C. § 6103 when denying information.¹
- Determined whether IRS disclosure officers adhered to statutory requirements when denying written requests received from taxpayers under the FOIA.
 - Obtained a database extract for the period April 1, 2024, through March 31, 2025, and identified 1,118 FOIA cases closed as denied or partially denied (based on FOIA exemption (b)(7)) out of a total population of 9,238.
 - Reviewed a statistically valid stratified random sample of 131 denied or partially denied cases and determined if the decision to withhold information was appropriate and the record search was adequately documented. Our stratified sample was selected using a 90 percent confidence interval, a 15 percent error rate for requests denied in part, a 1 percent error rate for requests denied in full, and a ± 5 percent precision factor. We used a statistical sample because we planned to project to the population. Our statisticians assisted with developing the sampling plan and with projecting the number of exception cases. For cases that we determined that information was improperly withheld, we identified and documented the potential causes.
 - Discussed any exception cases with the Office of Privacy, Governmental Liaison and Disclosure management to obtain agreement.
- Determined whether IRS disclosure officers adhered to legal requirements when denying written requests received from taxpayers under I.R.C. §§ 6103(c) and (e).
 - Obtained a database extract for the period April 1, 2024, through March 31, 2025, and identified 13 closed I.R.C. §§ 6103(c) and (e) requests tracked in inventory portal where information was withheld from the requestor.
 - Reviewed all I.R.C. §§ 6103(c) and (e) cases where the request was denied or partially denied and determined if the decision to withhold information was appropriate and the record search was adequately documented.

Performance of This Review

This review was performed with information obtained from the Office of Privacy, Governmental Liaison and Disclosure in Washington, D.C., during the period July 2025 through April 2026. We

¹ I.R.C. §§ 6103(c) and (e) requests are requests for tax return information made by either the individual taxpayer or by a designee of the taxpayer.

conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Data Validation Methodology

We received a database extract from the IRS's Office of Privacy, Governmental Liaison and Disclosure and performed tests to assess the reliability of its data. We evaluated the data by performing data testing for missing data, outliers, and duplicate data. In addition, we compared samples of 20 FOIA records and 12 I.R.C. §§ 6103(c) and (e) records from the database extract with the Disclosure Office's computer system (source) and determined that the FOIA and I.R.C. §§ 6103(c) and (e) data in the extract were sufficiently reliable for the purposes of this report.

Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: IRS policies, operating procedures, laws, and regulations related to the receipt, disposition, and resolution or denials of requests for information made under the FOIA or I.R.C. §§ 6103(c) and (e). We evaluated these controls by reviewing source documents, interviewing management, and reviewing a statistically valid stratified random sample of closed FOIA information requests based on exemption (b)(7) and reviewing all I.R.C. §§ 6103(c) and (e) information requests.

Appendix II

Abbreviations

FOIA	Freedom of Information Act
I.R.C.	Internal Revenue Code
IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration
U.S.C.	United States Code



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at
TIGTACommunications@tigta.treas.gov.**

Information you provide is confidential, and you may remain anonymous.