



FOIA Library

The Freedom of Information Act (FOIA) Library provides a comprehensive list of documents and other information available electronically on IRS.gov.

— About the FOIA Library

Subsection (a)(2) of the FOIA ([5 U.S.C. § 552](#) , as amended) requires:

(2) Each agency, in accordance with published rules, shall make available for public inspection and copying -

A. final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases;

B. those statements of policy and interpretations which have been adopted by the IRS and are not published in the Federal Register;

C. administrative staff manuals and instructions to staff that affect a member of the public;

D. copies of records previously released under the FOIA, which the IRS determines may become or are likely to become the subject of future requests for substantially the same records; and

E. a general index of the records referred to under subparagraph (D); unless -- the materials are promptly published and copies offered for sale. For records created on or after November 1, 1996, within one year after such date, each agency shall make such records available, including by computer telecommunications or, if computer telecommunications means have not been established by the agency, by other electronic means. To the extent required to prevent a clearly unwarranted invasion of personal privacy, an agency may delete identifying details when it makes available or publishes an opinion, statement of policy, interpretation, staff manual, instruction, or copies of records referred to in subparagraph (D). However, in each case the justification for the deletion shall be explained fully in writing, and the extent of such deletion shall be indicated on the portion of the record which is made available or published, unless including that indication would harm an interest protected by the exemption in subsection (b) under which the deletion is made. If technically feasible, the extent of the deletion shall be indicated at the place in the record where the deletion was made. Each agency shall

also maintain and make available for public inspection and copying current indexes providing identifying information for the public as to any matter issued, adopted, or promulgated after July 4, 1967, and required by this paragraph to be made available or published. Each agency shall promptly publish, quarterly or more frequently, and distribute (by sale or otherwise) copies of each index or supplements thereto unless it determines by order published in the Federal Register that the publication would be unnecessary and impracticable, in which case the agency shall nonetheless provide copies of such index on request at a cost not to exceed the direct cost of duplication. Each agency shall make the index referred to in subparagraph (E) available by computer telecommunications by December 31, 1999. A final order, opinion, statement of policy, interpretation, or staff manual or instruction that affects a member of the public may be relied on, used, or cited as precedent by an agency against a party other than an agency only if

- i. it has been indexed and either made available or published as provided by this paragraph; or
- ii. the party has actual and timely notice of the terms thereof.

For any record listed in FOIA subsections (a)(2)(A) - (E) created by the IRS on or after November 1, 1996, the FOIA now requires that it be made available electronically. The IRS achieves this electronic availability through this FOIA website. Those records currently available electronically are listed by subject category in the FOIA Library webpage.

Published tax guidance

- [Advance releases](#)
Early distribution of some IRB materials before they are published in the IRB.
- [Applicable federal rate \(AFR\) revenue rulings](#)
- [IRS publications & notices](#)
- Internal Revenue Bulletins (IRB)
Weekly compilations of Revenue Rulings, Revenue Procedures, Announcements, and Notices.
 - [PDF format](#) (1996 to present)
 - [HTML format](#) (July 7, 2003 to present)

Admin manuals & instructions

- [Appeals coordinated issues \(ACI\)](#)
- [Chief Counsel \(CC\) notices](#)
- Internal Revenue Manual (IRM)
 - [Recent del orders/policy statements](#)
 - [Recent interim guidance to staff](#)
- [LB&I industry director guidance](#)

- [LBI compliance priorities guidance memo](#) [PDF](#)
- [SBSE all-collection guidance memo](#) [PDF](#)
- [SBSE collection guidance memo](#) [PDF](#)
- [SBSE examination guidance memo](#) [PDF](#)
- [SBSE field collection guidance memo](#) [PDF](#)
- [SBSE field exam and campus policy guidance memo](#) [PDF](#)
- [SBSE specialty exam and policy guidance memo](#) [PDF](#)
- [Summons memo](#) [PDF](#)
- [Taxpayer Advocate Service level agreements](#)
- [Tax Exempt and Government Entities directives](#)
- [Freedom of Information Act obligations and transparency memo](#) [PDF](#)

Program plans and reports

- [Annual performance plan](#) [PDF](#)
- [Annual report to joint committee on taxation – Disclosures of tax information](#) [↗](#)
- [Art appraisal services annual summary reports](#)
- [Emailed CCA reports](#)
- [FOIA annual reports](#) [↗](#)
- [Internal Revenue Service progress update fiscal year 2022](#) [PDF](#)
- [IRS FOIA logs](#)
- [IRS strategic plan](#)
- [Office of Chief Counsel report on professionalism](#)
- [Priority guidance plan](#)
- [Privacy impact assessments](#)
- [Treasury Inspector General for Tax Administration \(TIGTA\) annual audit fiscal year 2020 - Mandatory review of compliance with the Freedom of Information Act](#) [PDF](#) [↗](#)

Non-precedential rulings & advice

- [Actions on decisions \(AOD\)](#)
- [Appeals settlement guidelines](#)
- [Chief Counsel bulletins](#)
- [Information letters](#)
- [IRS written determinations](#)
Private Letter Rulings (PLR), Technical Advice Memorandum (TAM), and Chief Counsel Advice (CCA).
- [Legal advice issued by associate chief counsel](#)

- [Legal advice issued by field attorneys](#)
- [Legal advice issued to program managers](#)

Training & reference materials

- [Audit technique guides \(ATGs\)](#)
- [Chief Counsel advice \(CCA\) check training material](#) 
- [CCA training materials](#) 
- [Chief Counsel collection due process desk guide](#) 
- [Disclosure & privacy law reference guide](#) 
- [Disclosures in Syndicated Conservation Easement \(SCE\) Cases](#) 
- [EO tax law training articles](#)
- [Global awareness training for international tax examiners](#) 
- [IRS Chief Counsel procedure & administration desk guide](#) 
- [IRS records schedules](#)
- [Practice units](#)
- [Practice units – 2019 to 2014](#)
- [Publication of legal advice \(RFA and PMTA\) training materials](#) 
- [Tax crimes handbook](#) 
- [Tax Exempt and Government Entities issue snapshots](#)
- [Tax reform training material](#)
- [Taxpayer First Act](#)

Other training materials:

- [Partial charitable contribution case summaries](#) 
- [Introduction to conservation easements](#) 
- [Westbrooks restitution outline & decision tree](#) 

LB&I training materials:

- [Income from sources within Puerto Rico](#) 
- [Income from sources within the US and ECI](#) 
- [Internal and external information sources](#) 
- [Introduction to Puerto Rico Acts 20 and 22](#) 
- [IRC.937\(a\) residency](#) 
- [Tax procedures BFR and Non-BFR](#) 
- [Navigating the IDRS process](#) 
- [Summonses](#) 
- [Privileges and workpapers](#) 

⊖ Frequently requested documents

- [Active enrolled agents listing](#)
- [Automated lien system \(ALS\) database listing](#)
- [Document 6209, - ADP and IDRS information](#)
- [Guidance related to losses from certain criminally fraudulent investment arrangements that take the form of Ponzi schemes.](#)
 - [Revenue Ruling 2009-9 | Revenue Ruling 2009-9](#) [PDF](#)
 - [Revenue Procedure 2009-20 | Revenue Procedure 2009-20](#) [PDF](#)
- [External customer data store \(ECDS\) extracts \(formerly known as third party data store \(TPDS\) extracts\)](#)
- [Historical files relating to the IRS intelligence division investigation of Chicago racketeer Al Capone](#)
- [IRS FOIA logs](#)
- [Procedures for requesting a private letter ruling \(PLR\) from the IRS Office of Chief Counsel](#)
 - [Internal Revenue Bulletin 2016-01](#) [PDF](#)
 - [Rev. Proc. 2016-1](#)
- [Procedures and user fee schedule for requesting a private letter ruling \(PLR\) from the IRS on matters under the jurisdiction of the Office of the Division Commissioner, Tax Exempt and Government Entities, such as waivers of IRA rollover penalties, etc.](#)
 - [Internal Revenue Bulletin 2015-1, Rev. Proc. 2015-4](#)
 - [Internal Revenue Bulletin 2015-1, Rev. Proc. 2015-8](#)
- [Procedures for requesting IPv6 waivers](#) [PDF](#)
- [Return preparer PTIN listing](#)

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