





## **2026 Chief Freedom of Information Act Officer Report To the Attorney General of the United States**

### **Table of Contents**

|   |    |
|---|----|
| Message from the Deputy Assistant Secretary for Privacy, Transparency, and Records.....                                     | 1  |
| FOIA at the Department of the Treasury.....   | 2  |
| Section I: FOIA Leadership and Steps Taken to Apply the Presumption of Openness.....  | 5  |
| Section II: Ensuring Fair and Effective FOIA Administration.....  | 6  |
| Section III: Proactive Disclosures.....   | 11 |
| Section IV: Steps Taken to Make Better Use of Technology.....   | 14 |
| Section V: Steps Taken to Remove Barriers to Access, Improve Timeliness in Responding to Requests, and Reduce Backlogs..... | 15 |

## Message from the Deputy Assistant Secretary for Privacy, Transparency, and Records



On behalf of the Chief Freedom of Information Act Officer, I am pleased to present the Department of the Treasury's (Treasury or Department<sup>1</sup>) 2026 Chief Freedom of Information Act Officer Report to the Attorney General of the United States. This report summarizes Treasury initiatives to comply with the Freedom of Information Act<sup>2</sup> (FOIA) and to promote transparency and openness in its operations. This report covers the period of March 2025 through March 2026 (the reporting period).

Inquiries about this report may be directed to the Office of Privacy, Transparency, and Records via phone at (202) 622-0930 or via e-mail at [FOIA@treasury.gov](mailto:FOIA@treasury.gov). This report, as well as previous reports, can be found on the Department's FOIA website under [FOIA Reports](#).

A handwritten signature in blue ink, appearing to read "RLaw".

Ryan Law  
Deputy Assistant Secretary  
Office of Privacy, Transparency, and Records  
U.S. Department of the Treasury

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<sup>1</sup> In this report, the "Department" or "Treasury" includes all of the Treasury Department's bureaus and offices.

<sup>2</sup> 5 U.S.C. § 552.

## FOIA at the Department of the Treasury

FOIA administration is decentralized at the Department of the Treasury. In other words, the nine bureaus that comprise the Department separately receive and respond to FOIA requests:

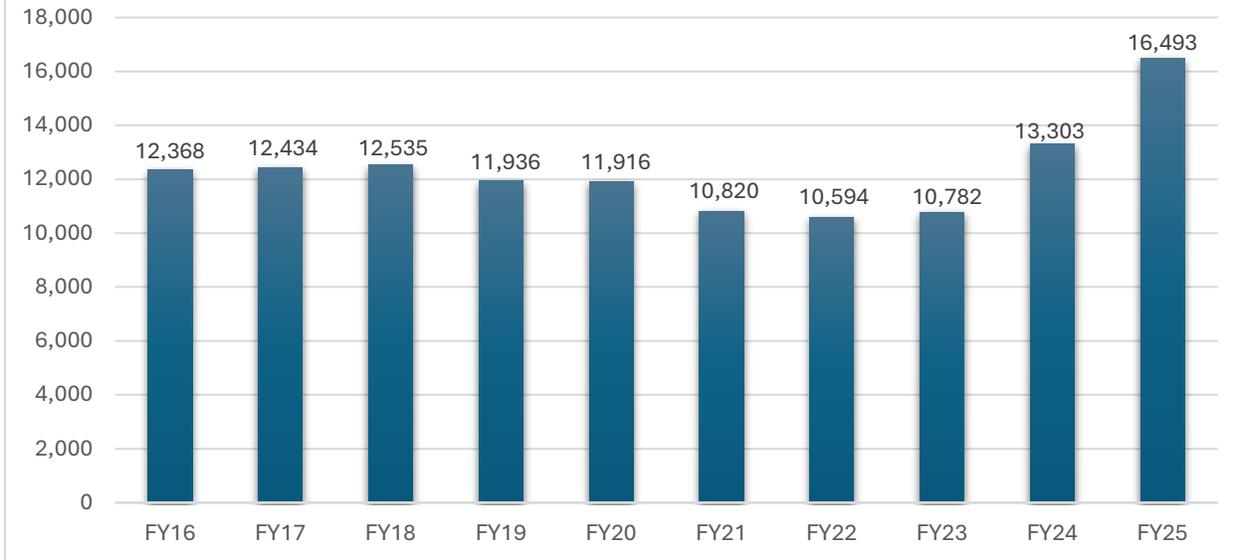
1. Alcohol and Tobacco Tax and Trade Bureau (TTB)
2. Bureau of Engraving and Printing (BEP)
3. Bureau of the Fiscal Service (Fiscal Service)
4. Departmental Offices (DO)
5. Financial Crimes Enforcement Network (FinCEN)
6. Internal Revenue Service (IRS)
7. Office of the Comptroller of the Currency (OCC)
8. Treasury Inspector General for Tax Administration (TIGTA)
9. United States Mint (Mint)

Departmental Offices encompasses several Treasury program and policy offices,<sup>3</sup> including, for example, the Office of Foreign Assets Control (OFAC). The Office of Privacy, Transparency, and Records (OPTR), situated within DO, functions as the centralized DO resource for FOIA administration. OPTR is also responsible for Treasury-wide policy, guidance, and compliance with the FOIA. The Deputy Assistant Secretary for Privacy, Transparency, and Records leads OPTR, and reports to the Assistant Secretary for Management, Treasury's Chief FOIA Officer.

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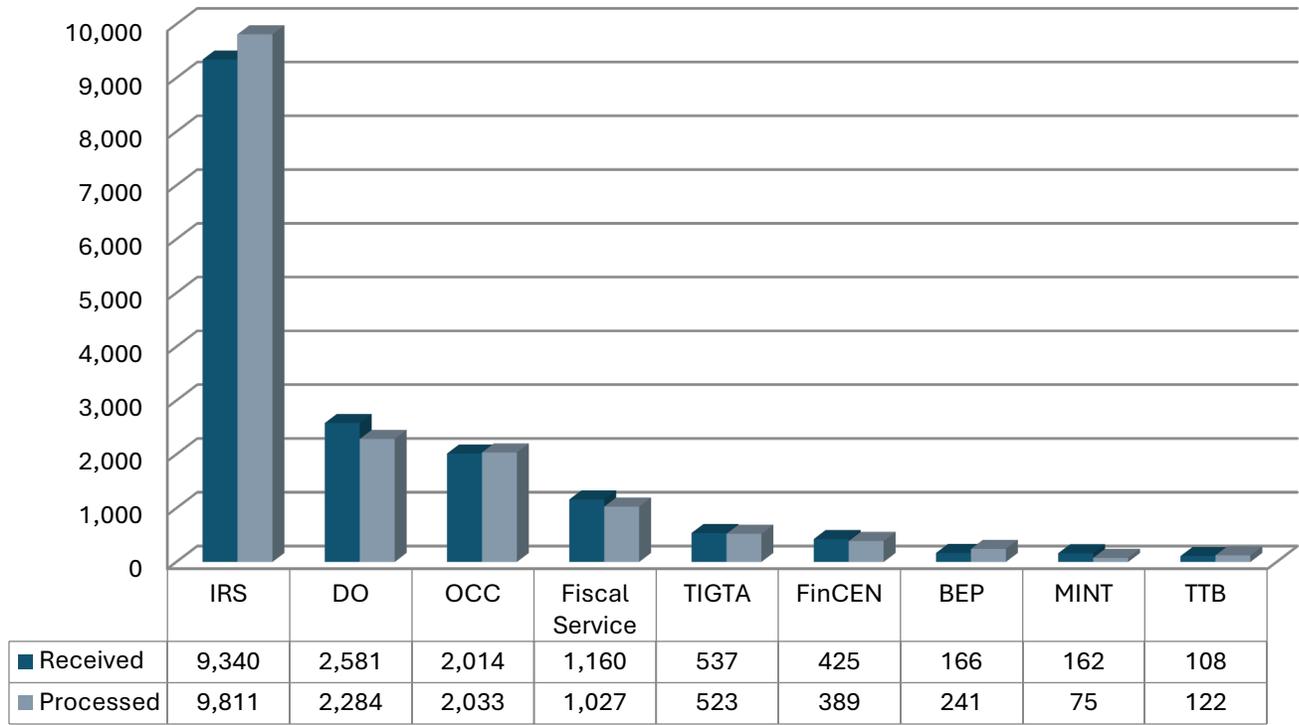
<sup>3</sup> DO includes the Offices of the Secretary, Domestic Finance, Economic Policy, General Counsel, International Affairs, Legislative Affairs, Management, Public Affairs, Tax Policy, Terrorism and Financial Intelligence, and the Treasurer of the United States. DO statistics in this report also include requests made to the Financial Stability Oversight Council (FSOC), an entity chaired by the Secretary of the Treasury and the Treasury Inspector General (OIG). For more information, please visit Treasury's webpage at <https://home.treasury.gov/about/general-information/organizational-chart>.

**Figure 1. Total Number of FOIA Requests Received at Treasury**



Treasury received 16,493 FOIA requests in Fiscal Year (FY) 2025, representing the highest annual volume in the last 10 years. From FY 2016 through FY 2025, Treasury received an average of 12,318 requests per fiscal year (See Figure 1). Over the most recent five-year period, FOIA request volumes increased at a compound annual growth rate of 11.1%, indicating a sustained upward trend in demand despite year-to-year fluctuations in request volume.

**Figure 2. Number of FOIA Requests Received and Processed During FY 2025 by Treasury Bureau**



In FY 2025, the distribution of FOIA requests across Treasury bureaus varied significantly. IRS received the majority of requests, totaling 9,340 – representing 56.6% of all FOIA requests received Department-wide (See Figure 2). In contrast, several bureaus, including BEP, Mint, and TTB, each received fewer than 200 requests during the same period.

Overall, the Department experienced a substantial increase in FOIA activity, with total requests received rising by 23.98% in FY 2025 compared to FY 2024. Despite this growth in incoming workload, the Department closed 16,505 FOIA requests, reflecting a 30.1% increase in request closures over the prior year. As a result of these efforts, the Department reduced its overall FOIA backlog by 10 requests.

## **Section I: FOIA Leadership and Applying the Presumption of Openness**

### **A. Leadership Support for FOIA**

1. The FOIA requires each agency to designate a Chief FOIA Officer who is a senior official at the Assistant Secretary or equivalent level. See 5 U.S.C. § 552(j)(1) (2018). Is your agency's Chief FOIA Officer at or above this level?

Yes.

2. Please provide the name and title of your agency's Chief FOIA Officer.

John W. York, Assistant Secretary for Management.

3. What steps has your agency taken to incorporate FOIA into its core mission? For example, has your agency incorporated FOIA milestones into its strategic plan?

Treasury's FY 2026–2030 Strategic Plan centers on four key goals: creating affordable abundance, improving stewardship of taxpayer dollars, enhancing national security, and improving the efficiency and effectiveness of Treasury operations. Effective FOIA administration directly supports each of these goals by promoting openness, public trust, and an informed citizenry.

FOIA responsibilities and performance are incorporated into Treasury's governance and management framework, including program oversight, bureau-level accountability, and performance management processes. Treasury aligns FOIA milestones with broader strategic objectives, such as operational efficiency, customer service improvement, and data-driven decision-making. This includes efforts to modernize FOIA processes, improve timeliness and quality of responses, issue proactive disclosures, and identify workforce training opportunities and resources dedicated to FOIA administration.

By treating transparency as a foundational element of mission execution rather than a standalone compliance function, Treasury ensures that FOIA supports effective stewardship of taxpayer resources, reinforces public confidence, and strengthens the Department's ability to carry out its national and economic security responsibilities.

### **B. Presumption of Openness**

4. DOJ's 2022 FOIA Guidelines provides that "agencies should confirm in response letters to FOIA requesters that they have considered the foreseeable harm standard when reviewing records and applying FOIA exemptions." Does your agency provide such confirmation in its response letters?

All Treasury bureaus comply with the 2022 guidelines by confirming that the foreseeable harm standard was considered when reviewing records and applying FOIA exemptions in response letters.

5. In some circumstances, agencies may respond to a requester that it can neither confirm nor deny the existence of requested records if acknowledging the existence of records would harm an interest protected by a FOIA exemption. This is commonly referred to as a *Glomar* response. If your agency tracks *Glomar* responses, please provide:

Only DO tracked *Glomar* responses during this reporting period.

- the number of times your agency issued a full or partial *Glomar* response during Fiscal Year (FY) 2025 (please separate full and partial *Glomar* responses if possible).

Sixteen full or partial *Glomar* responses were issued.

- the number of times a *Glomar* response was issued by exemption during FY 2025 (e.g., Exemption 7(C) – 20 times, Exemption 1 – 5 times).

Treasury does not systematically track exemption usage for *Glomar* responses; however, exemptions commonly cited include (b)(1), (b)(6), (b)(7)(A), and (b)(7)(C).

6. Optional -- If there are any other initiatives undertaken by your agency to ensure that the presumption of openness is being applied, please describe them here.

TTB published datasets about its operations under the Open Government framework. Examples include: [Processing Times for Label Applications](#) and [Processing Times for Permit Applications](#). By doing so, TTB helped regulated businesses, researchers, the public, regulated industry, or policy makers understand how long certain operations take, offering transparency into internal processing. This also addressed many procedural questions and reduces the reliance on FOIA for routine information.

OCC proactively posted records of broad public interest and continued to expand the categories of information available to the public without the need for a FOIA request. For example, OCC created a dedicated [Digital Assets Licensing Applications](#) page to make applications more accessible to the public. OCC also posted [Interpretive Letters](#), [Conditional Approvals](#), and Supervisory Letters to its website.

## **Section II: Ensuring Fair and Effective FOIA Administration**

### **A. FOIA Training**

1. The FOIA directs agency Chief FOIA Officers to ensure that FOIA training is offered to agency personnel. See 5 U.S.C. § 552(a)(j)(2)(F). Please describe the efforts your agency has undertaken to ensure proper FOIA training is made available and used by agency personnel.

During the reporting period, Treasury employees participated in a variety of FOIA training.

DO provided routine FOIA training to non-FOIA professionals covering a range of core topics, including employee obligations under the FOIA, staff responsibilities for managing and preserving government records, and best practices for conducting adequate FOIA searches. In addition, DO compiled, publicized, and encouraged participation in Department of Justice Office of Information Policy (OIP) training opportunities.

DO also conducted numerous internal training sessions for FOIA professionals, with an emphasis on strengthening and streamlining FOIA processes, reinforcing compliance requirements, and cross-training staff across functional roles. These efforts ensured that the FOIA workforce maintained a high level of competency and operational resilience, thereby enhancing overall bench strength and continuity of operations.

DO, TTB, BEP, TIGTA, Mint implemented standardized FOIA trainings the Integrated Talent Management System (ITM) for federal employees and contractors.

IRS offered internal, self-paced FOIA training courses that enabled employees across the component to gain an understanding of FOIA requirements, processes, and compliance obligations. In addition, the IRS maintained and disseminated FOIA-related guidance through established internal knowledge base pages accessible to all personnel. These resources outlined the purpose of the FOIA, explained how requests are processed, and clarified each employee's role in supporting the FOIA program.

IRS also published an article on its internal homepage highlighting efforts to streamline access to agency records that are frequently requested under the FOIA, promoting transparency and proactive disclosure while reducing the volume of duplicative FOIA requests.

2. Did your FOIA professionals, or other personnel at your agency with FOIA responsibilities, attend substantive FOIA training during the reporting period, such as training provided by the Department of Justice?

Yes.

3. If yes, please provide a brief description of the type of training attended or conducted and the topics covered.

Treasury FOIA professionals participated in a wide range of training opportunities offered by the DOJ OIP, including instructor-led seminars and specialized workshops. These trainings addressed foundational and advanced FOIA topics, such as Introduction to the FOIA; Advanced Freedom of Information Act; Procedural Requirements and Fees; FOIA Exemptions 1, 4, 5, and 7; Privacy Considerations and Administrative Appeals; FOIA Compliance and Customer Service; Annual FOIA Report Refresher and Quarterly Reporting; and FOIA Litigation.

In addition, Treasury staff completed DOJ OIP's virtual FOIA training modules designed for executives, federal employees, and FOIA professionals. These self-paced modules covered a comprehensive range of subjects, including FOIA procedural requirements and statutory exemptions; end-to-end processing of FOIA requests; proactive disclosure obligations; the intersection of the FOIA and the Privacy Act; recent FOIA case law developments; advanced litigation considerations; effective communication with requesters; conducting reasonable and defensible searches; document review and application of the foreseeable harm standard; preparation of final determination letters; and proper fee categorization.

FOIA professionals at TIGTA participated in non-FOIA-specific training with the potential to inform and enhance FOIA-related processes, including the Graduate School USA Artificial Intelligence Bootcamp focused on the use of ChatGPT and Copilot. In addition, FOIA professionals at both DO and TIGTA attended the National Archives and Records Administration's (NARA) Sunshine Week program, *Artificial Intelligence: The Intersection of Public Access and Open Government*, which examined the evolving role of artificial intelligence in promoting transparency, improving public access to records, and supporting open government initiatives.

4. Please provide an estimate of the percentage of your FOIA professionals and staff with FOIA responsibilities who attended substantive FOIA training during this reporting period.

Ninety percent (90%) of FOIA professionals attended substantive FOIA training during the reporting period.

5. OIP has **directed agencies** to “take steps to ensure that all of their FOIA professionals attend substantive FOIA training at least once throughout the year.” If your response to the previous question is that less than 80% of your FOIA professionals attended training, please explain your agency’s plan to ensure that all FOIA professionals receive or attend substantive FOIA training during the next reporting year.

N/A.

6. Describe any efforts your agency has undertaken to inform non-FOIA professionals of their obligations under the FOIA. In particular, please describe how often and in what formats your agency provides FOIA training or briefings to non-FOIA staff, and if senior leaders at your agency received a briefing on your agency’s FOIA resources, obligations and expectations during the FOIA process.

DO, IRS, Fiscal Service, Mint, and OCC provided individualized briefings to senior leadership and program office staff on Treasury’s statutory obligations under the FOIA and the resources necessary to effectively meet those obligations.

In addition, DO components conducted structured training for designated FOIA points of contact, as well as periodic refresher sessions reinforcing employee responsibilities and compliance requirements under the FOIA. To further promote FOIA awareness across the organization, DO issued a recurring welcome email each pay period to newly onboarded employees. This communication introduced the FOIA, outlined employee obligations, and provided clear guidance on how to contact the FOIA office, ensuring early and consistent understanding of FOIA responsibilities throughout the workforce.

TTB provided targeted training to component staff focused on statutory FOIA obligations, the application of FOIA exemptions, and the foreseeable harm standard. These training efforts reinforced compliance requirements and promoted consistent, defensible decision-making in the processing of FOIA requests across the component.

BEP issued a memorandum outlining foundational FOIA and Privacy Act principles and employee obligations to support the efficient facilitation of the FOIA process. BEP leadership was encouraged to disseminate and discuss the memorandum with non-FOIA professionals who regularly interact with the FOIA program, reinforcing awareness and shared responsibility. In addition, the memorandum was incorporated into new employee and contractor orientation materials to ensure early and consistent understanding of FOIA and Privacy Act requirements across the workforce.

Mint provided briefings to non-FOIA professionals on the protection of employee personally identifiable information (PII) contained in responsive records under applicable FOIA exemptions. These briefings emphasized how the FOIA framework balances the Department’s commitment to maximum transparency with the obligation to safeguard sensitive employee information.

IRS required employees to attend mandatory briefings that included instruction on their obligations under the FOIA. In addition, the IRS Chief Privacy Officer issued an updated *FOIA*

*Obligations and Transparency* memorandum to all personnel to reinforce awareness of individual responsibilities within the FOIA process. The memorandum also highlighted proactive disclosure requirements, including the obligation to make certain categories of records, such as training materials, publicly available through proactive disclosure.

## **B. Outreach**

7. As part of the standard request process, do your FOIA professionals proactively contact requesters concerning complex or voluminous requests in an effort to clarify or narrow the scope of the request so requesters can receive responses more quickly? Please describe any such outreach or dialogue and, if applicable, any specific examples.

The Department fostered open and constructive communication with the requester community by proactively engaging with requesters to discuss their FOIA requests early in the process. FOIA staff regularly communicated with members of the public to provide guidance on Treasury's FOIA processes, clarify procedural requirements, and set reasonable expectations. These interactions were used to narrow and refine the scope of requests to reduce or eliminate processing costs and overall response times, assist in prioritizing record searches, ensure that appropriate consent was obtained when required, and address other matters that support efficient and effective FOIA administration.

These communications were frequently conducted as a collaborative effort among the FOIA office, program office record holders, and requesters, resulting in more targeted searches, improved responsiveness, and enhanced service to the public while maintaining compliance with FOIA requirements.

OCC actively assisted requesters by providing suggestions to narrow or refine the scope of FOIA requests to reduce search time and improve overall processing efficiency. OCC disclosure staff also advise requesters on alternative methods for accessing records when available, enabling more timely receipt of the requested information. For example, OCC frequently received requests for licensing applications or enforcement action-related records, many of which are publicly available on OCC's website. In such cases, OCC proactively contacted requesters to direct them to the appropriate webpages, allowing immediate access to the information while conserving agency resources and supporting efficient FOIA administration.

IRS processed thousands of FOIA requests involving complex tax records, contracts maintained on behalf of multiple Treasury offices, and other matters that require significant coordination and subject-matter expertise. To promote efficiency and timeliness, IRS disclosure professionals routinely engaged with requesters to clarify and, where possible, narrow the scope of requests to reduce processing timeframes and associated burdens.

In recent periods, large-scale tax initiatives have generated hundreds of substantially similar requests requiring collaboration among FOIA professionals across multiple offices. In response, IRS disclosure staff proactively worked with requesters to refine broad or burdensome requests to target specific documents and have coordinated with IRS business functions to facilitate direct release of records when appropriate. These efforts helped to reduce costs, streamline processing, and improve responsiveness while maintaining compliance with FOIA requirements.

8. Outside of the standard request process or routine FOIA Liaison or FOIA Requester Service Center interactions, did your FOIA professionals engage in any outreach or dialogue with the requester community or open government groups regarding your administration of the FOIA? For example, did you proactively contact frequent requesters, host FOIA-related conference calls with open government groups, or provide FOIA training to members of the public? Please describe any such outreach or dialogue and, if applicable, any specific examples of how this dialogue has led to improvements in your agency's FOIA administration.

No.

9. The FOIA Improvement Act of 2016 requires additional notification to requesters about the services provided by the agency's FOIA Public Liaison. Please provide an estimate of the number of times requesters sought assistance from your agency's FOIA Public Liaison during Fiscal Year 2025 (please provide a total number or an estimate of the number for the agency overall).

Treasury's FOIA Public Liaison was contacted approximately 1,562 times by FOIA requesters in FY 2025.

### **C. Other Initiatives**

10. Has your agency evaluated the allocation of agency personnel resources needed to respond to current and anticipated FOIA demands? If so, please describe what changes your agency has or will implement.

Yes. The Department assessed staffing levels of all mission areas, including FOIA and disclosure functions, to ensure resources are aligned with statutory functions and operational needs. The Department continues to monitor FOIA workloads and demand trends to inform staffing and resource allocation decisions and to help maintain the appropriate balance between available personnel and current or anticipated FOIA processing requirements.

11. How does your agency use data or processing metrics to ensure efficient management of your FOIA workload? For example, case management reports, staff processing statistics, etc. In addition, please specifically highlight any data analysis methods or technologies used.

BEP, DO, IRS, OCC, and TTB leveraged the reporting capabilities of their respective FOIA case management systems to monitor the status and progression of their FOIA case inventories. These tools enabled components to track workload trends, identify potential bottlenecks, and support effective case management and oversight.

In addition, DO leveraged its case management system to generate and distribute automated, routine reports to program office record holder points of contact detailing active FOIA search assignments. These reports enhanced transparency into pending workloads, supported more effective resource planning, and enabled program offices to realign resources and improve internal process improvements where necessary.

12. Optional -- If there are any other initiatives undertaken by your agency to ensure fair and effective FOIA administration, please describe them here.

N/A.

### **Section III: Proactive Disclosures**

DOJ's 2022 [FOIA Guidelines](#) emphasize that “proactive disclosure of information is... fundamental to the faithful application of the FOIA.” The Guidelines direct agencies to post “records online quickly and systematically in advance of any public request” and reiterate that agencies should post records “in the most useful, searchable, and open formats possible.”

1. Please describe what steps your agency takes to identify, track, and post (a)(2) proactive disclosures.

The subject and frequency of incoming requests was closely monitored by each bureau, and records were made available to the public through the Department’s FOIA libraries whenever possible.

2. Does your agency post logs of its FOIA requests?

- If so, what information is contained in the logs?
- Are they posted in CSV format? If not, what format are they posted in?
- Please provide a link to the page where any FOIA logs are posted. If applicable, please provide component links.

DO, BEP, IRS, OCC, and TTB posted FOIA logs on public facing webpages during the reporting period. Information that’s commonly included in the logs consisted of the FOIA request number, the date that the request was submitted, the name of the requester and their organization, a description of the requested information, and the type of request that was submitted. The IRS and BEP FOIA logs were posted in CSV format, while all other bureau FOIA logs were posted in PDF format.

The FOIA logs can be accessed at the following links:

- [Departmental Offices](#)
- [BEP](#)
- [IRS](#)
- [OCC](#)
- [TTB](#)

3. Provide examples of any material (with links) that your agency has proactively disclosed during the past reporting year, including records that have been requested and released three or more times in accordance with 5 U.S.C. § 552(a)(2)(D).

Examples of the 9,484 records proactively posted during the FY 2025 reporting period include the following:

[Active Enrolled Agents Listing](#)  
[American Viticultural Area \(AVA\) Reading Room](#)  
[Annual Federal Excise Tax \(Tobacco\) Liability Report](#)  
[Beer Statistics](#)  
[Calendars and Travel of the Secretary](#)  
[Cybersecurity and Financial System Resilience Report](#)  
[Distilled Spirits Statistics](#)  
[DO FOIA Logs](#)

External Customer Data Store Extracts  
HUD - FHA Debenture System Listing of Institutional Account Holders  
Interest Rate Risk Statistics Report  
Interpretations & Actions  
Monthly Currency Production Reports  
Preparer Tax Identification Number (PTIN) Holder Information  
Quarterly Breakdown of the Firearms and Ammunition Excise Tax (FAET)  
Quarterly Report on Bank Trading  
Semiannual Risk Perspective  
Wine Statistics

4. Please provide a link (or component links, if applicable) where your agency routinely posts its frequently requested records.

Treasury's online FOIA Reading Rooms are linked below:

- [Alcohol and Tobacco Tax and Trade Bureau \(TTB\)](#)
- [Bureau of Engraving and Printing \(BEP\)](#)
- [Bureau of the Fiscal Service \(Fiscal Service\)](#)
- [Departmental Offices \(DO\)](#)
- [Financial Crimes Enforcement Network \(FinCEN\)](#)
- [Internal Revenue Service \(IRS\)](#)
- [Office of the Comptroller of the Currency \(OCC\)](#)
- [Treasury Inspector General for Tax Administration \(TIGTA\)](#) (website currently unavailable)
- [United States Mint \(Mint\)](#)

5. Beyond posting new material, is your agency taking steps to make the posted information more useful to the public, especially to the community of individuals who regularly access your agency's website? If yes, please provide examples of such improvements, such as steps taken to post information in open and machine-readable formats. If your agency is not taking steps to make posted information more useful, please explain why.

Yes. Treasury posted records in commonly used and accessible electronic formats, including Adobe Portable Document Format (PDF), Comma-Separated Values (CSV), and widely used Microsoft Office formats. Where appropriate, documents were enhanced with searchability features, such as Optical Character Recognition (OCR), to improve usability and public access. In addition, the Department made every effort to ensure that all posted records comply with Section 508 of the Rehabilitation Act, thereby supporting accessibility for individuals with disabilities and reinforcing Treasury's commitment to transparency and inclusive access to information.

To further support accessibility and usability, DO and TTB posted certain high-value operational data in open and machine-readable formats, including CSV, XML, JSON, and similar structured

data formats. Providing information in these formats facilitates analysis, reuse, and broader public access, while aligning with open government and data transparency best practices.

6. Does your proactive disclosure process or system involve any collaboration with agency staff outside the FOIA office, such as IT or data personnel? If so, describe this interaction.

Yes. Disclosure staff across the Department coordinated with subject matter experts and IT staff when proactively disclosing records on public facing webpages. This was done to ensure that records are processed appropriately for public disclosure and that the files are posted in compliance with Section 508 of the Rehabilitation Act.

7. Optional -- Please describe the best practices used to improve proactive disclosures and any challenges your agency faces in this area.

While Treasury actively pursued proactive disclosures where practicable, identifying records that are commonly requested across the Department remains a significant challenge. Current FOIA case management systems offer limited functionality for aggregating, analyzing, and trend-spotting request data at scale, which constrains Treasury's ability to systematically identify records suitable for proactive release beyond targeted, bureau-specific efforts.

Treasury recognizes the value of leveraging data analytics and records management capabilities to better identify frequently requested records and materials that are routinely released in response to FOIA requests. Accordingly, Treasury considers the ability to support proactive disclosure to be an important functional requirement when evaluating and planning for future FOIA tools, systems, and technology enhancements.

In addition to technological constraints, Treasury faces statutory and regulatory limitations that restrict the scope of information eligible for proactive disclosure. Certain categories of records are expressly protected from disclosure by law and therefore cannot be released proactively under FOIA.

For example, a significant portion of FOIA requests received by the IRS involve tax return information and related records protected under Title 26, United States Code, Section 6103. These records are subject to strict confidentiality requirements and are legally prohibited from public disclosure, which substantially limits opportunities for proactive release.

Similarly, identifying records suitable for proactive disclosure presents challenges for the TIGTA, as the majority of its FOIA requests seek law enforcement and investigative records concerning individuals. Such records are generally protected from disclosure under the Privacy Act and other applicable statutes, including information related to complaints, ongoing or closed investigations, and law enforcement techniques.

In addition, FinCEN faces significant statutory restrictions on the disclosure of information collected or maintained pursuant to the Bank Secrecy Act (BSA). BSA data, including suspicious activity reports, currency transaction reports, and related analytical materials, is subject to strict confidentiality provisions designed to protect sensitive financial information, support law enforcement and national security activities, and prevent the compromise of ongoing investigations. As a result, such information cannot be proactively disclosed to the public under FOIA.

These legal protections underscore Treasury's commitment to balancing transparency with its obligation to safeguard sensitive information, personal privacy, financial integrity, and the effectiveness of law enforcement and national security operations.

#### **Section IV: Steps Taken to Make Better Use of Technology**

1. Has your agency reviewed its FOIA-related technological capabilities to identify resources needed to respond to current and anticipated FOIA demands?

Yes.

2. Please briefly describe any new types of technology your agency uses to support your FOIA program.

OCC deployed audio and video redaction software that is fully compatible with its FOIA case management system to enhance its ability to review, redact, and process multimedia records efficiently. This capability enabled OCC to manage increasingly complex FOIA requests involving audiovisual materials, apply consistent and legally appropriate redactions, and produce a broader range of responsive records in a timely manner.

While not involving the deployment of new technology for the Department, TIGTA undertook a significant effort to streamline its FOIA operations and to enhance collaboration with other Treasury components by migrating to the Department's sponsored shared-service FOIA case management solution in place of managing its own independent system. This transition has reduced administrative costs and operational overhead, improved consistency in FOIA processing, and strengthened coordination across the Department. In addition, the shared-service platform provides TIGTA's FOIA requesters with enhanced customer service features, including a personalized web portal that enables secure document delivery, status tracking, and direct communication with FOIA personnel, thereby improving transparency and the overall requester experience.

Lastly, DO piloted the use of a commercial large language model (LLM) in targeted, non-determinative aspects of the FOIA process, such as assisting with FOIA request summarization and supporting analysis of administrative records during FOIA and appeal processing. This capability is being explored as part of broader efforts to modernize operations, improve efficiency, and reduce manual effort associated with FOIA case reviews. The technology is used in a limited and controlled manner to augment the work of FOIA professionals. DO's use of this capability is governed by applicable legal, privacy, records management, and information security requirements, and is implemented with appropriate safeguards to ensure responsible use and protection of sensitive information. Findings from this pilot are being used to inform future planning and assessments of how emerging technologies may support FOIA workflows.

3. Does your agency currently use any technology to automate request intake, customer service, or record processing? For example, does your agency use artificial intelligence or other tools to conduct searches or make redactions? If so, please describe and, if possible, estimate how much time and financial resources are saved since implementing the technology.

As a best practice, Treasury recognizes the potential value of automation in supporting FOIA intake, customer service, and records processing, including tools that may assist with search, review, and redaction functions. Currently, Treasury utilizes an electronic FOIA portal linked to

the FOIA website that allows requesters to submit requests online. This capability improves accessibility for requesters and reduces manual data entry required by disclosure staff to capture incoming FOIA requests.

While enterprise-wide automation capabilities are limited, certain Treasury bureaus, including DO, TIGTA, FinCEN, and OCC leverage email search tools and limited e-Discovery capabilities to support targeted aspects of their FOIA processing workflows. These tools assist with locating and reviewing potentially responsive records but do not replace human review or decision-making.

Treasury does not currently use artificial intelligence or other automated tools to make release determinations or apply redactions without human review. As a result, Treasury is unable to reliably quantify time or cost savings attributable to automation at this time. However, Treasury considers the ability to incorporate automation, such as enhanced search functionality, workflow efficiencies, and scalable records processing support, to be an important functional requirement when evaluating and planning for future FOIA tools, systems, and technology enhancements.

4. OIP issued [guidance](#) in 2017 encouraging agencies to regularly review their FOIA websites to ensure that they contain essential resources and are informative and user-friendly. Has your agency reviewed its FOIA website(s) during the reporting period to ensure it addresses the elements noted in the guidance?

Yes.

5. Did all four of your agency's [quarterly reports](#) for Fiscal Year 2025 appear on FOIA.gov?

Yes.

6. If your agency did not successfully post all quarterly reports on FOIA.gov, please explain why and provide your agency's plan for ensuring that such reporting is successful in Fiscal Year 2026.

N/A.

7. The FOIA Improvement Act of 2016 requires all agencies to post the raw statistical data used to compile their Annual FOIA Reports. Please provide the link to this posting for your agency's Fiscal Year 2024 Annual FOIA Report and, if available, for your agency's Fiscal Year 2025 Annual FOIA Report.

Treasury's raw data for the FY 2024 and FY 2025 Annual Reports is available on the Department's [FOIA Reports](#) webpage.

8. In February 2019, DOJ and OMB issued joint [Guidance](#) establishing interoperability standards to receive requests from the National FOIA Portal on FOIA.gov. Are all components of your agency in compliance with the guidance?

Yes.

9. Optional -- Please describe your agency best practices in better utilizing technology and any challenges your agency faces in this area.

N/A

## **Section V: Steps Taken to Remove Barriers to Access, Improve Timeliness in Responding to Requests, and Reduce Backlogs**

### **A. Remove Barriers to Access**

1. Has your agency established alternative means of access for any categories of first party requested records, outside of the typical FOIA or Privacy Act process?

IRS, Fiscal Service, TTB, and Mint have alternative means of access to first-party requested records, outside of the typical FOIA and Privacy Act process.

2. If yes, please provide examples. If no, please indicate why not. Please also indicate if you do not know.

Non-FOIA professionals at IRS follow “respond directly” procedures for first-party taxpayer records whenever possible to afford taxpayers quicker access to their records without the need to submit a formal request. IRS also makes many first-party records available through electronic methods such as the taxpayer’s online account which is available on the IRS website. IRS provides instructions to requesters in the FOIA Reading Room on IRS.gov about the proper procedures used to access routinely available records without the need to file a written FOIA request.

Fiscal Service assigns first-party requests directly to the applicable program office to respond to the requester directly.

TTB provides first-party requesters, such as industry members, with copies of their permit applications outside of the FOIA process, if they have the appropriate Power of Attorney or signing authority on file with TTB. First-party requesters also have the option to submit their requests directly to the Permits and Applications Section at the National Revenue Center, rather than filing a FOIA request. In most cases, the turnaround time for record requests is typically within 24 hours or less.

Mint offers requesters the ability to contact their call center to get a copy of their coin order history records.

3. Please describe any other steps your agency has taken to remove barriers to accessing government information.

N/A.

### **B. Timeliness**

4. For Fiscal Year 2025, what was the average number of days your agency reported for adjudicating requests for expedited processing? Please see Section VIII.A. of your agency's Fiscal Year 2025 Annual FOIA Report.

The average number of days to adjudicate a request for expedited processing was 7.65 days.

5. If your agency's average number of days to adjudicate requests for expedited processing was more than ten calendar days, according to Section VIII.A. of your agency's Fiscal Year 2025 Annual FOIA Report, please describe the steps your agency will take to ensure that requests for expedited processing are adjudicated within ten calendar days or less.

N/A.

6. Does your agency utilize a separate track for simple requests?

All Treasury bureaus utilize a simple track except for IRS.

7. If your agency uses a separate track for simple requests, according to Annual FOIA Report section VII.A, was the agency overall average number of days to process simple requests twenty working days or fewer in Fiscal Year 2025?

No. The average number of days to process a simple request was 28 days.

8. If not, did the simple track average processing time decrease compared to the previous Fiscal Year?

The average number of days to process a simple request increased in FY 2025.

9. Please provide the percentage of requests processed by your agency in Fiscal Year 2025 that were placed in your simple track. Please use the following calculation based on the data from your Annual FOIA Report: (processed simple requests from Section VII.C.1) divided by (requests processed from Section V.A.) x 100.

23.36% of Treasury's processed requests were placed in the simple track.

10. If your agency does not track simple requests separately, was the average number of days to process all non-expedited requests twenty working days or fewer?

According to the DOJ FOIA Annual Guide, most IRS FOIA requests identify as complex. Since IRS does not identify any cases as simple, the average number of days to process all IRS complex requests was 62.39 days.

### **C. Backlogs**

#### **Backlogged Requests**

11. If your agency had a backlog of requests at the close of Fiscal Year 2025, according to Annual FOIA Report Section XII.D.2, did that backlog decrease as compared with the backlog reported at the end of Fiscal Year 2024?

Yes. The backlog decreased by 10 requests.

12. If not, according to Annual FOIA Report Section XII.D.1, did your agency process more requests during Fiscal Year 2025 than it did during Fiscal Year 2024?

N/A.

13. If your agency's request backlog increased during Fiscal Year 2025, please explain why and describe the causes that contributed to your agency not being able to reduce its backlog. When doing so, please also indicate if any of the following were contributing factors:

- An increase in the number of incoming requests
- A loss of staff

- An increase in the complexity of the requests received (if possible, please provide examples or briefly describe the types of complex requests contributing to your backlog increase)
- Litigation
- Any other reasons – please briefly describe or provide examples when possible

N/A.

14. If you had a request backlog, please report the percentage of requests that make up the backlog out of the total number of requests received by your agency in Fiscal Year 2025. Please use the following calculation based on data from your Annual FOIA Report: (backlogged requests from Section XII.A) divided by (requests received from Section V.A) x 100. This number can be greater than 100%. If your agency has no request backlog, please answer with “N/A.”

Treasury’s proportion of backlogged requests compared to the total number of requests received was 16.84% in FY 2025.

### **Backlogged Appeals**

15. If your agency had a backlog of appeals at the close of Fiscal Year 2025, according to Section XII.E.2 of the Annual FOIA Report, did that backlog decrease as compared with the backlog reported at the end of Fiscal Year 2024?

Treasury’s backlog of appeals increased by 12 in FY 2025.

16. If not, according to section XII.E.1 of the Annual FOIA Report, did your agency process more appeals during Fiscal Year 2025 than it did during Fiscal Year 2024?

Yes. Treasury processed 105 more appeals during FY 2025 compared to FY 2024.

17. If your agency’s appeal backlog increased during Fiscal Year 2025, please explain why and describe the causes that contributed to your agency not being able to reduce its backlog. When doing so, please also indicate if any of the following were contributing factors:

- An increase in the number of incoming appeals
- A loss of staff
- An increase in the complexity of the requests received (if possible, please provide examples or briefly describe the types of complex requests contributing to your backlog increase)
- Litigation
- Any other reasons – please briefly describe or provide examples when possible

While Treasury’s total FOIA appeals backlog increased in FY 2025 compared to the prior year, the increase was marginal. The primary driver of this change was the continued heightened complexity of certain appeals and their underlying FOIA requests. Adjudicating these appeals frequently requires extensive legal and factual analysis, as well as close coordination with multiple program offices that serve as record holders.

During this period, several program offices experienced staff turnover which complicated coordination efforts. Identifying and engaging the appropriate points of contact with the requisite institutional knowledge to address complex records and policy issues often required additional time, contributing to delays in appeal resolution. Despite these challenges, Treasury continues to focus on strengthening internal coordination and processes to improve the timeliness and efficiency of FOIA appeal adjudication.

18. If you had an appeal backlog, please report the percentage of appeals that make up the backlog out of the total number of appeals received by your agency in Fiscal Year 2025. Please use the following calculation based on data from your Annual FOIA Report: (backlogged appeals from Section XII.A) divided by (appeals received from Section VI.A) x 100. This number can be greater than 100%. If your agency did not receive any appeals in Fiscal Year 2025 and/or has no appeal backlog, please answer with "N/A."

Treasury's proportion of backlogged appeals compared to the number of appeals received in FY 2025 was 20.13%.

#### **D. Backlog Reduction Plans**

19. In the 2025 guidelines for Chief FOIA Officer Reports, any agency with a backlog of over 1000 requests in Fiscal Year 2024 was asked to provide a plan for achieving backlog reduction in the year ahead. Did your agency implement a backlog reduction plan last year? If so, describe your agency's efforts in implementing this plan and note if your agency was able to achieve backlog reduction in Fiscal Year 2025?

In the *2025 Chief FOIA Officer Report*, Treasury outlined a backlog reduction plan focused on improving the timeliness and quality of FOIA processing while continuing to address the existing backlog. Key elements of the plan included acting to reduce processing times for incoming FOIA requests; encouraging bureau offices to review and assess their FOIA processes and resource levels using DOJ's FOIA Self-Assessment Toolkit or other workflow and staffing evaluation methodologies; promoting the evaluation of FOIA technology to identify efficiencies; and reinforcing FOIA training and awareness for employees across the Department.

Implementation of these measures contributed to a net reduction of 10 backlogged FOIA requests despite a 24% increase in incoming FOIA requests during the fiscal year, continuing an upward trend in request volume over the past four years. During this period of increased demand, Treasury was able to manage incoming workload in a manner that limited the growth of the backlog. Treasury also increased overall processing capacity by identifying process efficiencies and improving internal collaboration, resulting in the closure of approximately 30% more FOIA requests, even as federal staff and contractor resource levels declined by 39% compared to FY 2024. Treasury reduced the average age of pending complex requests by 5% and closed 4 of its 10 oldest requests. Collectively, these outcomes reflect a resilient and effective FOIA program that continued to adapt to increased demand and resource constraints while maintaining a focus on transparency and responsiveness.

20. If your agency had a backlog of more than 1,000 requests in Fiscal Year 2025, please explain your agency's plan to reduce this backlog during Fiscal Year 2026.

At the end of FY 2025, Treasury had a backlog of 2,781 requests. Treasury's Chief FOIA Officer will continue to build on the successes from FY 2025 by taking the following actions:

- Continue efforts to reduce processing times for incoming FOIA requests while maintaining an emphasis on quality responses and addressing the oldest pending requests, with the goal of limiting new additions to the backlog and reducing the overall age of backlogged requests.
- Assess opportunities to apply Lean Six Sigma (LSS) principles and other process improvement methodologies to better align FOIA processes, technology, and resources in support of effective and efficient request processing.
- Evaluate the Department's FOIA technology portfolio as part of ongoing planning efforts to assess current capabilities and inform consideration of future FOIA tools, systems, and technology enhancements needed to meet the demands of current and evolving FOIA processing challenges
- Continue to encourage bureaus to promote FOIA awareness and training for employees across the Department, reinforcing shared responsibility for FOIA compliance.

## **E. Reducing the Age of Requests, Appeals, and Consultations**

### **Ten Oldest Requests**

21. In Fiscal Year 2025, did your agency close the ten oldest pending perfected requests that were reported in Section VII.E. of your Fiscal Year 2024 Annual FOIA Report?

No.

22. If no, please provide the number of these requests your agency was able to close by the end of the fiscal year, as listed in Section VII.E of your Fiscal Year 2025 Annual FOIA Report. If you had less than ten total oldest requests to close, please indicate that.

Treasury closed 4 of its 10 oldest requests in FY 2025.

23. Beyond working on the ten oldest requests, please describe any steps your agency took to reduce the overall age of your pending requests.

Across the Department, bureaus undertook targeted efforts to review pending FOIA requests with an emphasis on identifying opportunities to reduce the overall age of request inventories. Bureaus enhanced communication with requesters to confirm continued interest in long-pending requests, allowing resources to be focused on matters where there was ongoing engagement. In addition, internal processes were reviewed and streamlined to reduce procedural barriers that delayed final responses.

A significant challenge in addressing Treasury's oldest pending requests continues to be the need for interagency consultations, which has introduced substantial delays outside the Department's direct control. To mitigate these impacts, FOIA staff actively tracked and elevated outstanding consultations with other federal agencies to obtain timely responses and enable Treasury to finalize determinations for requesters.

At the bureau level, DO conducted in-depth reviews of both aggregate and individual FOIA request data to identify cases where progress had stalled and where additional intervention was needed to move requests forward. Concurrently, DO worked closely with program office record

custodians to strengthen record search and coordination processes, clarify roles and expectations, and reduce the time required to locate and collect responsive records. These actions contributed to more efficient processing and improved request management.

Similarly, IRS leveraged a series of management reports to identify anomalies and trends, enabling the centralization of certain complex requests within specialized processing groups. IRS also worked with requesters to narrow the scope of complex FOIA requests and reviewed and updated multiple procedures to streamline casework, resulting in reduced processing time and fewer days required to close requests.

### **Ten Oldest Appeals**

24. In Fiscal Year 2025, did your agency close the ten oldest appeals that were reported pending in Section VI.C.5 of your Fiscal Year 2024 Annual FOIA Report?

No.

25. If no, please provide the number of these appeals your agency was able to close by the end of the fiscal year, as listed in Section VII.C.(5) of your Fiscal Year 2024 Annual FOIA Report. If you had less than ten total oldest appeals to close, please indicate that.

Treasury closed none of its 10 oldest appeals in FY 2025.

26. Beyond working on the ten oldest appeals, please describe any steps your agency took to reduce the overall age of your pending appeals.

BEP's closed its oldest pending appeals by prioritizing de novo reviews and working closely with its appellate authority to review and issue responses in a timely manner.

FinCEN's worked closely with counsel's office to identify and complete its oldest appeals.

DO's appellate authority conducted in-depth de novo reviews of pending FOIA appeals and worked closely with disclosure staff to improve coordination, reduce unnecessary duplication of review, and facilitate more timely adjudication of appeals, contributing to progress in reducing the overall age of pending appeals.

### **Ten Oldest Consultations**

27. In Fiscal Year 2025, did your agency close the ten oldest consultations that were reported pending in Section XII.C. of your Fiscal Year 2024 Annual FOIA Report?

No.

28. If no, please provide the number of these consultations your agency was able to close by the end of the fiscal year, as listed in Section XII.C. of your Fiscal Year 2024 Annual FOIA Report. If you had less than ten total oldest consultations to close, please indicate that.

Treasury closed 3 of its 10 oldest consultations in FY 2025.

### **Additional Information Regarding Ten Oldest**

29. If your agency did not close its ten oldest pending requests, appeals, or consultations, please explain why and provide a plan describing how your agency intends to close those "ten oldest" requests, appeals, and consultations during Fiscal Year 2026.

Treasury was unable to close all its oldest FOIA requests, appeals, and consultations due to several contributing factors. These matters involve particularly complex issues, including records containing classified or otherwise sensitive information, and often required extensive coordination with multiple federal agencies. Such legal, operational, and logistical complexities continue to present challenges to the timely resolution of these long-pending matters.

In the coming year, bureaus will continue to review and assess their inventories of FOIA requests, consultations, and appeals to ensure that appropriate attention and resources are directed toward processing the oldest pending matters, while also balancing the need to promptly process incoming requests to prevent an increase to the existing backlog. Treasury will continue to rely on its existing FOIA case management system to support workload management, track progress, and promote accountability in processing activities across the Department.

#### **F. Additional Information about FOIA Processing**

30. Were any requests at your agency the subject of FOIA litigation during the reporting period? If so, please describe the impact on your agency's overall FOIA request processing and backlog. If possible, please indicate:

- The number and nature of requests subject to litigation
- Common causes leading to litigation
- Any other information to illustrate the impact of litigation on your overall FOIA administration

During the reporting period, certain FOIA requests submitted to Treasury became the subject of litigation. While the Department does not track a discrete count of requests that resulted in litigation, common factors contributing to FOIA lawsuits included response delays, challenges to the adequacy of searches, and disputes regarding the application of FOIA exemptions.

Most FOIA-related litigation is managed by bureau Offices of General Counsel (OGC). However, in certain cases, disclosure offices were required to provide substantial support, including reviewing, processing, and redacting records to meet court-ordered production deadlines. These time-sensitive litigation obligations often required FOIA staff to be reassigned from standard request processing to litigation support activities, which impacted overall processing capacity and contributed to delays in responding to non-litigation FOIA requests.