



Department of the Treasury

2014 Freedom of Information Act Annual Report





2014 Freedom of Information Act Annual Report to the Attorney General of the United States

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I. BASIC INFORMATION REGARDING THIS REPORT

1. Questions regarding this report may be directed to:

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(202) 622-3895 Fax
TreasFOIA@treasury.gov

Address:
FOIA and Transparency
Department of the Treasury
Washington, DC 20220

2. This report is publicly available and can be downloaded from the Treasury website at www.treasury.gov/foia.
3. Paper copies of this report may be obtained by contacting the Office of Privacy, Transparency, and Records at the address above.

II. MAKING A FOIA REQUEST

1. The current names, addresses, and contact information for Treasury's FOIA Officers can be found on our website at www.treasury.gov/foia.

Departmental Offices (DO)
Mr. Ryan Law
FOIA and Transparency
Department of the Treasury
Washington, DC 20220
(202) 622-0930 Phone
(202) 622-3895 Fax

Alcohol and Tobacco Tax and
Trade Bureau (TTB)
Mr. Quinton Mason
1310 G Street, N.W., Box 12
Washington, DC 20005
(202) 882-9904 Phone
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Bureau of Engraving and Printing
(BEP)
Disclosure Officer
Office of the Chief Counsel
FOIA and Transparency
14th & C Streets, S.W., Room 419A
Washington, DC 20228
(202) 874-2500 Phone
(202) 874-2951 Fax

Bureau of the Fiscal Service (Fiscal
Service)
Ms. Cynthia Sydnor/Ms. Denise
Nelson
Disclosure Office
401 14th Street, S.W., Room 508C
Washington, DC 20227
(202) 874-5602 Phone
(202) 874-5484 Fax

Office of the Comptroller of the
Currency (OCC)
Mr. Frank Vance
Disclosure Services
400 7th Street, S.W.
Suite 3E-218, Mail Stop 6W-11
Washington, DC 20219
(202) 649-6758 Phone

Financial Crimes Enforcement
Network (FinCen)
Ms. Amanda Michanczyk
ATTN: FOIA Request
P.O. Box 39
Vienna, VA 22183
(703) 905-3537 Phone
(703) 905-5126 Fax

Internal Revenue Service (IRS)
Disclosure Manager
HQ FOIA & Program Operations
ATTN: IRS FOIA Request
HQ FOIA, Stop 211
PO Box 621506
Atlanta, GA 30362-3006
(202) 317-6475 Phone

United States Mint (Mint)
Ms. Kathleen Saunders-Mitchell
ATTN: FOIA Request
801 9th Street, N.W., 8th Floor
Washington, DC 20220
(202) 354-7600 Phone
(202) 756-6153 Fax

Treasury Inspector General for Tax Administration (TIGTA)
Ms. Amy Jones
ATTN: FOIA Request
TIGTA Chief Counsel
1401 H Street, N.W., Suite 469
Washington, DC 20005
(202) 622-4068 Phone
(202) 622-3339 Fax

2. Brief description of why requests are not granted

The Treasury Department may not grant full access to records because of several reasons. Some records are specifically exempt from disclosure pursuant to statute, such as records that contain Bank Secrecy Act information or certain tax return information. This information falls within the scope of Exemption 3. Other records and information that are obtained from private businesses and submitted in confidence or that contain proprietary information fall within the scope of Exemption 4. Internal agency communications representing the pre-decisional process; attorney work product; or attorney-client records fall within the scope of Exemption 5. Private information obtained from individuals fall within the scope of Exemptions 6 and/or 7(C). Treasury also cites Exemption 7(E) to protect information that would disclose techniques and procedures for law enforcement investigations or prosecutions or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could be expected to risk circumvention of the law. Finally, Treasury protects information and records contained in or related to the examination or the supervision of financial institutions under the authority of Exemption 8.

III. ACRONYMS, DEFINITIONS, AND EXEMPTIONS

1. Agency-specific acronyms used in this Report:

Component Abbreviation	Component Name
BEP	Bureau of Engraving and Printing
DO ¹	Departmental Offices
FinCEN	Financial Crimes Enforcement Network
Fiscal Service ²	Bureau of the Fiscal Service
IRS	Internal Revenue Service
MINT	United States Mint
OCC	Office of the Comptroller of the Currency
TIGTA	Treasury Inspector General for Tax Administration
TTB	Alcohol Tobacco Tax and Trade Bureau

2. Basic terms used in this Report

- a. **Administrative Appeal** – a request to a federal agency asking that it review at a higher administrative level a FOIA determination made by the agency at the initial request level.
- b. **Average Number** – the number obtained by dividing the sum of a group of numbers by the quantity of numbers in the group. For example, of 3, 7, and 14, the average number is 8.
- c. **Backlog** – the number of requests or administrative appeals that are pending at an agency at the end of the fiscal year that are beyond the statutory time period for a response.
- d. **Component** – for agencies that process requests on a decentralized basis, a “component” is an entity, also sometimes referred to as an Office, Division, Bureau,

¹ DO includes the Offices of Domestic Finance, Economic Policy, the Office of Financial Research, 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, an entity chaired by the Secretary of the Treasury.

² In 2013, the Bureau of the Public Debt and the Financial Management Service were consolidated to create the Bureau of the Fiscal Service. In FY2013, BPD and FMS were reported separately.

Center, or Directorate, within the agency that processes FOIA requests. The FOIA now requires that agencies include in their Annual FOIA Report data for both the agency overall and for each principal component of the agency.

- e. **Consultation** – the procedure whereby the agency responding to a FOIA request first forwards a record to another agency for its review because that other agency has an interest in the document. Once the agency in receipt of the consultation finishes its review of the record, it responds back to the agency that forwarded it. That agency, in turn, will then respond to the FOIA requester.
- f. **Exemption 3 Statute** – a federal statute that exempts information from disclosure and which the agency relies on to withhold information under subsection (b)(3) of the FOIA.
- g. **FOIA Request** – a FOIA request is generally a request to a federal agency for access to records concerning another person (i.e., a “third-party” request), or concerning an organization, or a particular topic of interest. FOIA requests also include requests made by requesters seeking records concerning themselves (i.e., “first-party” requests) when those requesters are not subject to the Privacy Act, such as non-U.S. citizens. Moreover, because all first-party requesters should be afforded the benefit of both the access provisions of the FOIA as well as those of the Privacy Act, FOIA requests also include any first-party requests where an agency determines that it must search beyond its Privacy Act “systems of records” or where a Privacy Act exemption applies, and the agency looks to FOIA to afford the greatest possible access. All requests which require the agency to utilize the FOIA in responding to the requester are included in this Report. Additionally, a FOIA request includes records referred to the agency for processing and direct response to the requester. It does not however, include records for which the agency has received a consultation from another agency (Consultations are reported separately in Section XII of this Report).
- h. **Full Grant** – an agency decision to disclose all records in full in response to a FOIA request.
- i. **Full Denial** – an agency decision not to release any records in response to a FOIA request because the records are exempt in their entirety under one or more of the FOIA exemptions, or because of a procedural reason, such as when no records could be located.
- j. **Median Number** – the middle, not average, number. For example, of 3, 7, and 14, the median number is 7.
- k. **Multi-track processing** – a system in which simple requests requiring relatively minimal review are placed in one processing track and more voluminous and complex requests are placed in one or more other tracks. Requests granted expedited processing are

placed in yet another track. Requests in each track are processed on a first in/first out basis.

- i. **Expedited processing** – an agency will process a FOIA request on an expedited basis when a requester satisfies the requirements for expedited processing as set forth in the statute and in agency regulations.
 - ii. **Simple request** – a FOIA request that an agency using multi-track processing places in its fastest (non-expedited) track based on the low volume and/or simplicity of the records requested.
 - iii. **Complex request** – a FOIA request that an agency using multi-track processing places in a slower track based on the high volume and/or complexity of the records requested.
- l. **Partial Grant/Partial Denial** – in response to a FOIA request, an agency decision to disclose portions of the records and to withhold other portions that are exempt under the FOIA, or to otherwise deny a portion of the request for a procedural reason.
 - m. **Pending Request or Pending Administrative Appeal** – a request or administrative appeal for which an agency has not taken final action in all respects.
 - n. **Perfected Request** – a request for records which reasonably describes such records and is made in accordance with published rules stating the time, place, fees (if any) and procedures to be followed.
 - o. **Processed Request or Processed Administrative Appeal** – a request or administrative appeal for which an agency has taken final action in all respects.
 - p. **Range in Number of Days** – the lowest and highest number of days to process requests or administrative appeals.
 - q. **Time Limits** – the time period in the statute for an agency to respond to a FOIA request (ordinarily 20 working days from receipt of a "perfected" FOIA request).

3. Descriptions of the nine FOIA Exemptions:

- a. **Exemption 1:** classified national defense and foreign relations information
- b. **Exemption 2:** information that is related solely to the internal rules and practices of an agency
- c. **Exemption 3:** information that is prohibited from disclosure by another federal law
- d. **Exemption 4:** trade secrets and other confidential business information
- e. **Exemption 5:** inter-agency or intra-agency communications that are protected by legal privileges
- f. **Exemption 6:** information involving matters of personal privacy
- g. **Exemption 7:** records or information compiled for law enforcement purposes, to the extent that the production of those records (A) could reasonably be expected to interfere with enforcement proceedings, (B) would deprive a person of a right to a fair trial or an impartial adjudication, (C) could reasonably be expected to constitute an unwarranted invasion of personal privacy, (D) could reasonably be expected to disclose the identity of a confidential source, (E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions, or (F) could reasonably be expected to endanger the life or physical safety of any individual
- h. **Exemption 8:** information relating to the regulation or supervision of financial institutions
- i. **Exemption 9:** geological information on wells

IV. EXEMPTION 3 STATUTES

Statute	Type of Information Withheld	Case Citation	Agency / Component	Number of Times Relied upon by Agency / Component	Total Number of Times Relied upon by Agency Overall
26 U.S.C. § 6103	Certain tax return information and certain tax convention information	Church of Scientology v. IRS, 484 U.S. 9, 15 (1987); Pac. Fisheries, Inc. v. IRS, 395 F. App'x. 438, 440 (9th Cir. 2010) (unpublished disposition).	IRS	2,749	2,859
			Fiscal Service	28	
			DO	18	
			OCC	1	
			TIGTA	49	
			TTB	14	
31 U.S.C. § 5319	Reports pertaining to monetary instruments transactions filed under subchapter II of chapter 53 of title 31 and records of those reports	Hulstein v. DEA, No. 10-4112, 2011 U.S. Dist. LEXIS 25788, at *7-8 (N.D. Iowa Mar. 11, 2011); Berger v. IRS, 487 F. Supp. 2d 482, 496-97 (D.N.J. 2007), aff'd on other grounds, 288 F. App'x 829 (3d Cir. 2008), cert. denied, 129 S. Ct. 2789 (U.S. 2009); Sciba v. Bd. of Governors of the Fed. Reserve Sys., No. 04-1011, 2005 WL 3201206, at *6 (D.D.C. Nov. 4, 2005).	IRS	120	323
			DO	1	
			FinCEN	202	

26 U.S.C. § 6105	Certain tax return information and certain tax convention information	Pac. Fisheries, Inc. v. IRS, 395 F. App'x. 438, 440 (9th Cir. 2010) (unpublished disposition); Tax Analysts v. IRS, 217 F. Supp. 2d 23, 27-29 (D.D.C. 2002).	IRS	65	65
18 U.S.C. § 701	Establishes penalties for: manufacturing, selling, or possessing "any badge, identification card, or other insignia, of the design prescribed by the head of any department or agency of the United States for use by any officer or employee thereof, or any colorable imitation thereof"; and photographing, printing, making, or executing "any engraving, photograph, print, or impression in the likeness of any such badge, identification card, or other insignia, or any colorable imitation thereof"	Jones v. IRS, No. 06-CV-322, 2008 WL 1901208, at *3-4 (W.D. Mich. Apr. 25, 2008).	IRS	15	15
Fed. R. Crim. P. 6(e), enacted by Act of July 30, 1977, Pub. L. No. 95-78, 91 Stat. 319	Certain records pertaining to grand jury proceedings	Sussman v. USMS, 494 F.3d 1106, 1113 (D.C. Cir. 2007); Fund for Constitutional Gov't v. Nat'l Archives & Records Serv., 656 F.2d 856, 867-68 (D.C. Cir. 1981); Durham v. U.S. Atty. Gen., No. 06-843, 2008 WL 620744, at *2 (E.D. Tex. Mar. 3, 2008); Cozen O'Connor v. U.S. Dep't of Treasury, 570 F. Supp. 2d 749, 776 (E.D. Pa. 2008).	IRS	15	15
5 U.S.C. 7114(b)(4), 7132	Defining agencies' and representatives' duty to negotiate in good faith to include disclosure of certain labor relations training and guidance materials and limiting the issuance of certain subpoenas.	Dubin v. Dep't of Treasury, 555 F. Supp. 408, 412 (N.D. Ga. 1981) (5 U.S.C. 7114(b)(4)), aff'd, 697 F. 2d 1093 (11th Cir. 1983) (unpublished table decision); NTEU v. OPM, No. 76-695, slip op. at 3-4 (D.D.C. July 9, 1979) (5 U.S.C. 7114(b)(4) and 5 U.S.C. 7132).	IRS	1	1

41 U.S.C. § 253b(m)(1) (currently at 41 U.S.C. § 4702)	Contractor proposals that are in the possession or control of an executive agency and that have not been set forth or incorporated by reference into contracts.	Sinkfield v. HUD, No. 10-885, 2012 U.S. Dist. LEXIS 35233, at *13-15 (S.D. Ohio Mar. 15, 2012); Hornbostel v. U.S. Dep't of the Interior, 305 F. Supp. 2d 21, 30 (D.D.C. 2003), summary affirmance granted, No. 03-5257, 2004 WL 1900562 (D.C. Cir. Aug. 25, 2004).	FinCEN	1	11
			IRS	8	
			MINT	1	
			BEP	1	
21 U.S.C. § 1904(e)(3)	Records or information obtained or created in implementing U.S.C. Title 21, Chapter 24, blocking assets of foreign narcotics traffickers.		DO	10	10
10 U.S.C. § 424	Organization or any function of, and certain information pertaining to, employees of the Defense Intelligence Agency, the National Reconnaissance Office, and the National Geospatial-Intelligence Agency.	Physicians for Human Rights v. DOD, No. RDB-08-273, 2011 WL 1495942, at *7 (D.D.C. Apr. 19, 2011); Miller v. DOJ, 562 F. Supp. 2d 82, 112 (D.D.C. 2008); Wickwire Gavin, P.C. v. Def. Intelligence Agency, 330 F. Supp. 2d 592, 602 (E.D. Va. 2004).	DO	2	2
50 App. U.S.C. § 2170(c)	Information or documentary material filed with the Committee on Foreign Investment in the United States		DO	3	3

V.A. FOIA REQUESTS -- RECEIVED, PROCESSED AND PENDING FOIA REQUESTS

Agency / Component	Number of Requests Pending as of Start of Fiscal Year ³	Number of Requests Received in Fiscal Year	Number of Requests Processed in Fiscal Year	Number of Requests Pending as of End of Fiscal Year
BEP	4	88	83	9
DO	504	732	946	290
FinCEN	1	284	277	8
Fiscal Service ⁴	22	292	306	8
IRS	759	10,454	10,109	1,104
MINT	12	119	131	0
OCC	73	1,806	1,801	78
TIGTA	26	282	287	21
TTB	1	50	50	1
AGENCY OVERALL	1,402	14,107	13,990	1,519

³ Updated starting pending numbers for all Bureaus

⁴ Two components, the Financial Management Service (FMS) and the Bureau of Public Debt (BPD) were consolidated into the Bureau of the Fiscal Service. FMS and BPD were reported separately in FY2013.

V.B.(1). DISPOSITION OF FOIA REQUESTS -- ALL PROCESSED REQUESTS

Agency / Component	Number of Full Grants	Number of Partial Grants / Partial Denials	Number of Full Denials Based on Exemptions	Number of Full Denials Based on Reasons Other than Exemptions									TOTAL
				No Records	All Records Referred to Another Component or Agency	Request Withdrawn	Fee-Related Reason	Records not Reasonably Described	Improper FOIA Request for Other Reason	Not Agency Record	Duplicate Request	Other *Explain in Chart Below	
BEP	27	20	4	9	1	3	4	1	12	1	1	0	83
DO	90	164	15	94	94	82	27	120	190	62	8	0	946
FinCEN	8	43	178	31	1	1	0	0	5	9	1	0	277
Fiscal Service	49	92	6	53	9	48	1	1	13	29	4	1	306
IRS	3,651	2,975	122	646	0	169	104	417	1,544	21	439	21	10,109
MINT	60	12	2	26	3	6	1	2	16	0	2	1	131
OCC	1,354	66	25	70	7	52	6	18	100	88	15	0	1,801
TIGTA	29	116	22	15	28	6	5	1	57	3	5	0	287
TTB	9	14	6	7	0	2	4	2	0	3	0	3	52
AGENCY OVERALL	5,277	3,502	380	951	143	369	152	562	1,937	216	475	26	13,990

V.B.(2). DISPOSITION OF FOIA REQUESTS -- "OTHER" REASONS FOR "FULL DENIALS BASED ON REASONS OTHER THAN EXEMPTIONS"

Agency / Component	Description of "Other" Reasons for Denials from Chart B(1)	Number of Times "Other" Reason Was Relied Upon	TOTAL
BEP	N/A	0	0
DO	N/A	0	0
FinCEN	N/A	0	0
Fiscal Service	Referred Records Determined to be Non-Responsive	1	1
IRS	FOIA Litigation	21	21
MINT	FOIA Requests Aggregated	1	1
OCC	N/A	0	0
TIGTA	N/A	0	0
TTB	Records Publicly Available	3	3
AGENCY OVERALL			26

V.B.(3). DISPOSITION OF FOIA REQUESTS -- NUMBER OF TIMES EXEMPTIONS APPLIED

Agency / Component	Ex. 1	Ex. 2	Ex. 3	Ex. 4	Ex. 5	Ex. 6	Ex. 7(A)	Ex. 7(B)	Ex. 7(C)	Ex. 7(D)	Ex. 7(E)	Ex. 7(F)	Ex. 8	Ex. 9
BEP	0	0	1	1	9	17	0	0	0	0	0	0	0	0
DO	19	4	34	112	121	234	18	1	85	1	8	1	8	0
FinCEN	0	1	203	4	7	13	1	0	20	4	29	0	1	0
Fiscal Service	0	1	28	22	4	82	0	0	0	0	6	0	0	0
IRS	0	9	2,772	25	630	344	467	1	914	27	1,197	5	0	0
MINT	0	1	1	7	4	13	0	0	0	0	2	1	0	0
OCC	0	2	1	25	21	37	0	0	6	1	0	1	58	0
TIGTA	0	0	49	1	8	133	6	0	130	18	14	0	0	0
TTB	0	1	14	9	6	15	0	0	1	1	0	0	0	0
AGENCY OVERALL	19	19	3,103	206	810	888	492	2	1,156	52	1,256	8	67	0

VI.A. ADMINISTRATIVE APPEALS OF INITIAL DETERMINATIONS OF FOIA REQUESTS -- RECEIVED, PROCESSED, AND PENDING ADMINISTRATIVE APPEALS

Agency / Component	Number of Appeals Pending as of Start of Fiscal Year ⁵	Number of Appeals Received in Fiscal Year	Number of Appeals Processed in Fiscal Year	Number of Appeals Pending as of End of Fiscal Year
BEP	0	8	8	0
DO	65	16	16	65
FinCEN	1	11	8	4
Fiscal Service	1	14	13	2
IRS	13	184	188	9
MINT	0	6	6	0
OCC	3	28	22	9
TIGTA	3	27	26	4
TTB	0	0	0	0
AGENCY OVERALL	86	294	287	93

⁵ Updated starting pending numbers for IRS and TIGTA. IRS' pending number was decreased by 1, TIGTA's pending number was increased by 1.

VI.B. DISPOSITION OF ADMINISTRATIVE APPEALS -- ALL PROCESSED APPEALS

Agency / Component	Number Affirmed on Appeal	Number Partially Affirmed & Partially Reversed/Remanded on Appeal	Number Completely Reversed/Remanded on Appeal	Number of Appeals Closed for Other Reasons	TOTAL
BEP	6	1	1	0	8
DO	9	4	3	0	16
FinCEN	5	3	0	0	8
Fiscal Service	12	1	0	0	13
IRS	185	0	3	0	188
MINT	3	3	0	0	6
OCC	4	12	1	5	22
TIGTA	14	9	1	2	26
TTB	0	0	0	0	0
AGENCY OVERALL	238	33	9	7	287

VI.C.(1). REASONS FOR DENIAL ON APPEAL -- NUMBER OF TIMES EXEMPTIONS APPLIED

Agency / Component	Ex. 1	Ex. 2	Ex. 3	Ex. 4	Ex. 5	Ex. 6	Ex. 7(A)	Ex. 7(B)	Ex. 7(C)	Ex. 7(D)	Ex. 7(E)	Ex. 7(F)	Ex. 8	Ex. 9
BEP	0	0	0	0	4	0	0	0	0	0	0	0	0	0
DO	1	0	0	2	3	3	0	0	0	0	0	0	2	0
FinCEN	1	0	4	0	3	2	1	0	3	2	3	0	1	0
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRS	0	2	81	1	35	19	37	0	32	4	42	0	0	0
MINT	0	0	0	2	0	0	0	0	0	0	0	0	0	0
OCC	0	0	0	5	3	9	1	0	8	0	0	0	9	0
TIGTA	0	0	4	0	2	17	1	0	17	0	1	0	0	0
TTB	0	0	1	0	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	2	2	90	10	50	50	40	0	60	6	46	0	12	0

VI.C.(2). REASONS FOR DENIAL ON APPEAL -- REASONS OTHER THAN EXEMPTIONS

Agency / Component	No Records	Records Referred at Initial Request Level	Request Withdrawn	Fee-Related Reason	Records not Reasonably Described	Improper Request for Other Reasons	Not Agency Record	Duplicate Request or Appeal	Request in Litigation	Appeal Based Solely on Denial of Request for Expedited Processing	Other *Explain in chart below
BEP	3	0	0	0	0	0	0	0	0	0	0
DO	0	0	0	1	0	0	0	0	0	0	0
FinCEN	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0
IRS	42	1	0	3	2	38	0	1	0	0	0
MINT	4	0	0	0	0	0	0	0	0	0	0
OCC	1	0	0	0	0	1	0	0	0	0	2
TIGTA	0	0	0	1	0	0	0	0	0	1	0
TTB	0	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	50	1	0	5	2	39	0	1	0	1	2

VI.C.(3). REASONS FOR DENIAL ON APPEAL -- "OTHER" REASONS

Agency / Component	Description of "Other" Reasons for Denial on Appeal from Chart C(2)	Number of Times "Other" Reason Was Relied Upon	TOTAL
BEP	N/A	0	0
DO	N/A	0	0
FinCEN	N/A	0	0
Fiscal Service	N/A	0	0
IRS	N/A	0	0
MINT	N/A	0	0
OCC	Appealed Prior to Final Determination	2	2
TIGTA	N/A	0	0
TTB	N/A	0	0
AGENCY OVERALL			2

VI.C.(4). RESPONSE TIME FOR ADMINISTRATIVE APPEALS

Agency / Component	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	19.00	16.00	9.00	20.00
DO	91.00	105.00	87.00	137.00
FinCEN	24.00	22.00	11.00	30.00
Fiscal Service	14.00	12.80	4.00	20.00
IRS	18.00	18.64	7.00	40.00
MINT	19.00	18.20	10.00	20.00
OCC	20.00	27.75	1.00	83.00
TIGTA	15.50	24.04	3.00	269.00
TTB	<1	<1	<1	<1
AGENCY OVERALL	18.00	24.72	<1	269.00

VI.C.(5). TEN OLDEST PENDING ADMINISTRATIVE APPEALS

Agency / Component		10th Oldest Appeal	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Appeal
BEP	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
DO	Date of Appeal	2011-09-01	2011-08-31	2011-07-27	2011-07-26	2011-07-20	2011-07-15	2011-06-21	2010-11-30	2010-03-11	2008-06-08
	Number of Days Pending	773	774	799	800	804	807	824	964	1146	1585
FinCEN	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	2014-09-05	2014-08-07	2014-07-10	2014-06-26
	Number of Days Pending	0	0	0	0	0	0	18	38	58	67
Fiscal Service	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2013-01-17	2012-12-28
	Number of Days Pending	0	0	0	0	0	0	0	0	429	442
IRS	Date of Appeal	N/A	2014-09-26	2014-09-25	2014-09-23	2014-09-19	2014-09-18	2014-09-08	2014-09-08	2014-09-05	2014-09-02
	Number of Days Pending	0	3	4	6	8	9	17	17	18	21
MINT	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
OCC	Date of Appeal	N/A	2014-09-23	2014-09-23	2014-09-23	2014-09-23	2014-09-23	2014-09-23	2014-09-23	2014-08-11	2011-01-19
	Number of Days Pending	0	6	6	6	6	6	6	6	36	931
TIGTA	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	2014-09-26	2014-09-25	2014-09-24	2014-08-20
	Number of Days Pending	0	0	0	0	0	0	3	4	5	29
TTB	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	Date of Appeal	2011-08-31	2011-07-27	2011-07-26	2011-07-20	2011-07-15	2011-06-21	2011-01-19	2010-11-30	2010-03-11	2008-06-08
	Number of Days Pending	774	799	800	804	807	824	931	964	1146	1585

VII.A. FOIA REQUESTS -- RESPONSE TIME FOR ALL PROCESSED PERFECTED REQUESTS

Agency / Component	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	21	20	1	67	30	32	3	146	25	25	18	32
DO	23	65	1	771	184	309	1	2720	247	208	118	258
FinCEN	1	3	<1	20	10	14	3	85	17	17	7	26
Fiscal Service	14	17	1	84	28	28	1	96	N/A	N/A	N/A	N/A
IRS	N/A	N/A	N/A	N/A	17	23.1	1	615	65	107.14	6	322
MINT	4	27	1	515	N/A	N/A	N/A	N/A	12	12	12	12
OCC	7	9.91	<1	262	18	20.92	<1	135	19	18.67	<1	76
TIGTA	9	10.55	2	23	19	23.05	<1	223	72	72	30	114
TTB	3	6	1	20	25	31	1	291	31	31	31	31
AGENCY OVERALL	7	22.81	<1	771	15	31	<1	2720	21	38.41	<1	322

VII.B. PROCESSED REQUESTS -- RESPONSE TIME FOR PERFECTED REQUESTS IN WHICH INFORMATION WAS GRANTED

Agency / Component	SIMPLE				COMPLEX				EXPEDITED PROCESSING			
	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days	Median Number of Days	Average Number of Days	Lowest Number of Days	Highest Number of Days
BEP	17	18	6	51	27	29	3	146	N/A	N/A	N/A	N/A
DO	31	87	1	771	158	313	2	2720	247	247	247	247
FinCEN	5	8	1	20	14	19	3	85	26	26	26	26
Fiscal Service	16	15	1	40	28	26	1	96	N/A	N/A	N/A	N/A
IRS	N/A	N/A	N/A	N/A	18	22.98	1	615	65	107.14	6	322
MINT	4	8	2	46	N/A	N/A	N/A	N/A	12	12	12	12
OCC	7	9.3	<1	262	23	27.05	<1	93	20	19.48	1	76
TIGTA	16.5	14.75	3	23	20	34.8	5	223	72	72	30	114
TTB	2	6	1	20	31	45	6	291	31	31	31	31
AGENCY OVERALL	7	15.69	<1	771	18	28.41	<1	2720	21	44.46	1	322

VII.C. PROCESSED SIMPLE REQUESTS -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	24	26	1	1	0	0	0	0	0	0	0	0	0	52
DO	261	89	41	25	26	18	24	12	14	9	24	10	10	563
FinCEN	219	0	0	0	0	0	0	0	0	0	0	0	0	219
Fiscal Service	216	34	21	5	2	0	0	0	0	0	0	0	0	278
IRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MINT	115	4	6	0	0	0	0	0	0	0	0	1	4	130
OCC	1,468	108	12	5	1	1	0	0	0	0	5	0	0	1,600
TIGTA	10	1	0	0	0	0	0	0	0	0	0	0	0	11
TTB	17	0	0	0	0	0	0	0	0	0	0	0	0	17
AGENCY OVERALL	2,330	262	81	36	29	19	24	12	14	9	29	11	14	2,870

VII.C. PROCESSED COMPLEX REQUESTS -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	8	15	3	0	1	1	0	1	0	0	0	0	0	29
DO	39	31	34	22	15	18	10	8	10	6	28	36	118	375
FinCEN	48	5	1	1	1	0	0	0	0	0	0	0	0	56
Fiscal Service	9	16	1	0	2	0	0	0	0	0	0	0	0	28
IRS	7,437	1,714	534	173	74	40	29	29	12	16	28	10	6	10,102
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OCC	92	50	8	6	2	0	1	0	0	0	0	0	0	159
TIGTA	190	44	20	10	4	2	2	1	0	0	1	0	0	274
TTB	12	19	0	0	0	0	0	0	0	0	1	0	0	32
AGENCY OVERALL	7,835	1,894	601	212	99	61	42	39	22	22	58	46	124	11,055

VII.C. PROCESSED REQUESTS GRANTED EXPEDITED PROCESSING -- RESPONSE TIME IN DAY INCREMENTS

Agency / Component	<1-20 Days	21-40 Days	41-60 Days	61-80 Days	81-100 Days	101-120 Days	121-140 Days	141-160 Days	161-180 Days	181-200 Days	201-300 Days	301-400 Days	401+ Days	TOTAL
BEP	1	1	0	0	0	0	0	0	0	0	0	0	0	2
DO	0	0	0	0	0	1	0	0	0	0	2	0	0	3
FinCEN	1	1	0	0	0	0	0	0	0	0	0	0	0	2
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRS	2	0	1	2	0	0	0	0	0	0	1	1	0	7
MINT	1	0	0	0	0	0	0	0	0	0	0	0	0	1
OCC	23	18	0	1	0	0	0	0	0	0	0	0	0	42
TIGTA	0	1	0	0	0	1	0	0	0	0	0	0	0	2
TTB	0	1	0	0	0	0	0	0	0	0	0	0	0	1
AGENCY OVERALL	28	22	1	3	0	2	0	0	0	0	3	1	0	60

VII.D. PENDING REQUESTS -- ALL PENDING PERFECTED REQUESTS

Agency / Component	SIMPLE			COMPLEX			EXPEDITED PROCESSING		
	Number Pending	Median Number of Days	Average Number of Days	Number Pending	Median Number of Days	Average Number of Days	Number Pending	Median Number of Days	Average Number of Days
BEP	1	34	32	8	57	56	0	N/A	N/A
DO	60	182	226	224	158	291	6	313	312
FinCEN	4	4	4	4	14	20	0	N/A	N/A
Fiscal Service	4	12	86	4	23	31	0	N/A	N/A
IRS	0	0	0	1090	14	47	14	336	327
MINT	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A
OCC	67	5	8	11	9	29	0	N/A	N/A
TIGTA	0	0	0	19	12	11	2	152	152
TTB	0	N/A	N/A	1	29	29	0	N/A	N/A
AGENCY OVERALL	141	36	202.25	1361	20	118.1	22	340.5	316.91

VII.E. PENDING REQUESTS -- TEN OLDEST PENDING PERFECTED REQUESTS

Agency / Component		10th Oldest Request	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Request
BEP	Date of Receipt	N/A	2014-08-28	2014-08-20	2014-08-18	2014-08-12	2014-08-12	2014-08-12	2014-07-17	2014-07-14	2014-07-14
	Number of Days Pending	0	24	29	30	35	35	35	53	56	56
DO	Date of Receipt	2010-09-30	2010-07-20	2010-06-29	2009-12-28	2009-07-01	2008-09-18	2008-01-28	2007-03-05	2004-02-23	2003-10-30
	Number of Days Pending	1004	1055	1069	1196	1318	1514	1678	1904	2664	2740
FinCEN	Date of Receipt	N/A	N/A	2014-09-29	2014-09-29	2014-09-22	2014-09-22	2014-09-18	2014-09-15	2014-09-05	2014-07-28
	Number of Days Pending	0	0	2	2	7	7	9	12	18	46
Fiscal Service	Date of Receipt	N/A	N/A	2014-09-23	2014-09-22	2014-09-18	2014-09-16	2014-08-19	2014-06-26	2013-04-03	2012-10-09
	Number of Days Pending	0	0	6	7	9	11	30	67	377	497
IRS	Date of Receipt	2013-04-16	2013-03-04	2013-03-04	2013-03-04	2013-02-04	2012-10-24	2012-08-03	2011-11-29	2011-09-29	2011-06-07
	Number of Days Pending	368	399	399	399	418	486	542	714	754	834
MINT	Date of Receipt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days Pending	0	0	0	0	0	0	0	0	0	0
OCC	Date of Receipt	2014-09-08	2014-09-08	2014-09-05	2014-09-04	2014-08-28	2014-08-18	2014-07-30	2014-07-15	2014-04-16	2014-04-08
	Number of Days Pending	17	17	18	19	23	31	44	55	117	123
TIGTA	Date of Receipt	2014-09-12	2014-09-12	2014-09-12	2014-09-12	2014-09-09	2014-09-05	2014-09-03	2014-08-26	2014-07-18	2013-06-26
	Number of Days Pending	13	13	13	13	16	18	20	25	52	318
TTB	Date of Receipt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2014-08-24
	Number of Days Pending	0	0	0	0	0	0	0	0	0	26
AGENCY OVERALL	Date of Receipt	2010-09-30	2010-07-20	2010-06-29	2009-12-28	2009-07-01	2008-09-18	2008-01-28	2007-03-05	2004-02-23	2003-10-30
	Number of Days Pending	1004	1055	1069	1196	1318	1513	1678	1904	2664	2740

VIII.A. REQUESTS FOR EXPEDITED PROCESSING

Agency / Component	Number Granted	Number Denied	Median Number of Days to Adjudicate	Average Number of Days to Adjudicate	Number Adjudicated Within Ten Calendar Days
BEP	2	0	1	4	2
DO	0	51	1	1	51
FinCEN	2	3	1	1	2
Fiscal Service	0	10	1	1	10
IRS	7	13	7	7.3125	16
MINT	1	4	1	2	5
OCC	44	33	1	0.84	75
TIGTA	1	8	4	6.78	8
TTB	1	5	1	2	5
AGENCY OVERALL	58	127	1	2.3	174

VIII.B. REQUESTS FOR FEE WAIVER

Agency / Component	Number Granted	Number Denied	Median Number of Days to Adjudicate	Average Number of Days to Adjudicate
BEP	4	2	1	1
DO	16	108	1	3
FinCEN	0	8	1	1
Fiscal Service	0	37	1	1
IRS	34	10	6	11.09
MINT	0	13	7	7
OCC	3	11	1	4.07
TIGTA	7	1	1	8.25
TTB	0	8	1	1
AGENCY OVERALL	64	198	1	3.29

IX. FOIA PERSONNEL AND COSTS

Agency / Component	PERSONNEL			COSTS		
	Number of "Full-Time FOIA Employees"	Number of "Equivalent Full-Time FOIA Employees"	Total Number of "Full-Time FOIA Staff"	Processing Costs	Litigation-Related Costs	Total Costs
BEP	0	1.8	1.8	\$495,718.45	\$0.00	\$495,718.45
DO	19	9.13	28.13	\$2,825,237.70	\$12,660.75	\$2,837,898.45
FinCEN	0	1.19	1.19	\$150,685.00	\$3,142.00	\$153,827.00
Fiscal Service	1	12.2	13.2	\$1,029,550.00	\$0.00	\$1,029,550.00
IRS	12.7	72.8	85.5	\$12,544,926.29	\$484,180.46	\$13,029,106.75
MINT	1	1	2	\$217,604.00	\$0.00	\$217,604.00
OCC	8	6	14	\$1,524,673.00	\$0.00	\$1,524,673.00
TIGTA	0	4.37	4.37	\$542,641.00	\$12,166.00	\$554,807.00
TTB	1	0.37	1.37	\$166,356.84	\$0.00	\$166,356.84
AGENCY OVERALL	42.7	108.86	151.56	\$19,497,392.28	\$512,149.21	\$20,009,541.49

X. FEES COLLECTED FOR PROCESSING REQUESTS

Agency / Component	Total Amount of Fees Collected	Percentage of Total Costs
BEP	\$603.94	0.12%
DO	\$9,343.03	0.33%
FinCEN	\$0.00	0.00%
Fiscal Service	\$9,471.80	0.92%
IRS	\$39,165.00	0.31%
MINT	\$2,256.39	1.04%
OCC	\$225,755.00	14.81%
TIGTA	\$203.00	0.04%
TTB	\$2,708.11	1.63%
AGENCY OVERALL	\$289,506.27	1.48%

XI. FOIA REGULATIONS

The U.S. Department of the Treasury FOIA Implementing Regulations are codified at 31 CFR Part 1, Subpart A, and can also be found at <http://www.treasury.gov/FOIA/Documents/foiaregs.pdf>.

The Financial Stability Oversight Council (FSOC) FOIA Implementing Regulations are codified at 12 CFR Part 1301.

XII.A. BACKLOGS OF FOIA REQUESTS AND ADMINISTRATIVE APPEALS

Agency / Component	Number of Backlogged Requests as of End of Fiscal Year	Number of Backlogged Appeals as of End of Fiscal Year
BEP	6	0
DO	267	63
FinCEN	1	3
Fiscal Service	2	0
IRS	317	4
MINT	0	0
OCC	5	2
TIGTA	2	0
TTB	1	0
AGENCY OVERALL	601	72

XII.B. CONSULTATIONS ON FOIA REQUESTS -- RECEIVED, PROCESSED, AND PENDING CONSULTATIONS

Agency / Component	Number of Consultations Received from Other Agencies that were <u>Pending</u> at the Agency as of <u>Start</u> of the Fiscal Year ⁶	Number of Consultations <u>Received</u> from Other Agencies During the Fiscal Year	Number of Consultations Received from Other Agencies that were <u>Processed</u> by the Agency During the Fiscal Year	Number of Consultations Received from Other Agencies that were <u>Pending</u> at the Agency as of <u>End</u> of the Fiscal Year
BEP	0	1	1	0
DO	18	23	36	5
FinCEN	0	17	16	1
Fiscal Service	5	5	0	10
IRS	13	149	89	73
MINT	0	0	0	0
OCC	0	0	0	0
TIGTA	0	4	3	1
TTB	0	1	1	0
AGENCY OVERALL	36	200	146	90

⁶ Updated the starting number of pending consultations for DO. The number of pending consultations was reduced by 9.

XII.C. CONSULTATIONS ON FOIA REQUESTS -- TEN OLDEST CONSULTATIONS RECEIVED FROM OTHER AGENCIES AND PENDING AT THE AGENCY

Agency / Component		10th Oldest Consultation	9th	8th	7th	6th	5th	4th	3rd	2nd	Oldest Consultation
BEP	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
DO	Date	N/A	N/A	N/A	N/A	N/A	2014-08-05	2014-06-17	2014-05-13	2014-04-15	2014-01-16
	Number of Days	0	0	0	0	0	40	74	98	118	179
FinCEN	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2014-09-29
	Number of Days	0	0	0	0	0	0	0	0	0	2
Fiscal Service	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
IRS	Date	2014-07-01	2014-06-30	2014-06-30	2014-06-24	2014-06-20	2014-06-17	2014-06-09	2014-06-03	2014-05-30	2013-09-04
	Number of Days	64	65	65	69	71	74	80	84	86	270
MINT	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
OCC	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
TIGTA	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2014-09-25
	Number of Days	0	0	0	0	0	0	0	0	0	4
TTB	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of Days	0	0	0	0	0	0	0	0	0	0
AGENCY OVERALL	Date	2014-06-20	2014-06-17	2014-06-17	2014-06-09	2014-06-03	2014-05-30	2014-05-13	2014-04-15	2014-01-16	2013-09-04
	Number of Days	71	74	74	80	84	86	98	118	179	270

XII.D.(1). COMPARISON OF NUMBERS OF REQUESTS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- REQUESTS RECEIVED AND PROCESSED

Agency / Component	NUMBER OF REQUESTS <u>RECEIVED</u>		NUMBER OF REQUESTS <u>PROCESSED</u>	
	Number Received During Fiscal Year from Last Year's Annual Report	Number Received During Fiscal Year from Current Annual Report	Number Processed During Fiscal Year from Last Year's Annual Report	Number Processed During Fiscal Year from Current Annual Report
BEP	90	88	90	83
DO	941	732	759	946
FinCEN	301	284	300	277
Fiscal Service	365	292	386	306
IRS	10,990	10,454	11,035	10,109
MINT	142	119	145	131
OCC	1,816	1,806	1,822	1,801
TIGTA	329	282	310	287
TTB	66	50	68	50
AGENCY OVERALL	15,040	14,107	14,915	13,990

XII.D.(2). COMPARISON OF NUMBERS OF REQUESTS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- BACKLOGGED REQUESTS

Agency / Component	Number of Backlogged Requests as of End of the Fiscal Year from Previous Annual Report	Number of Backlogged Requests as of End of the Fiscal Year from Current Annual Report
BEP	0	6
DO	437 ⁷	267
FinCEN	0	1
Fiscal Service	1	2
IRS	217	317
MINT	0	0
OCC	2	5
TIGTA	0	2
TTB	0	1
AGENCY OVERALL	657	601

⁷ The number of backlogged FOIA requests for DO at the end of FY2013 was updated to 437, from 197.

XII.E.(1). COMPARISON OF NUMBERS OF ADMINISTRATIVE APPEALS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- APPEALS RECEIVED AND PROCESSED

Agency / Component	NUMBER OF APPEALS <u>RECEIVED</u>		NUMBER OF APPEALS <u>PROCESSED</u>	
	Number Received During Fiscal Year from Last Year's Annual Report	Number Received During Fiscal Year from Current Annual Report	Number Processed During Fiscal Year from Last Year's Annual Report	Number Processed During Fiscal Year from Current Annual Report
BEP	2	8	2	8
DO	25	16	13	16
FinCEN	14	11	14	8
Fiscal Service	16	14	16	13
IRS	239	184	235	188
MINT	5	6	5	6
OCC	22	28	27	22
TIGTA	36	27	34	26
TTB	0	0	0	0
AGENCY OVERALL	359	294	346	287

XII.E.(2). COMPARISON OF NUMBERS OF ADMINISTRATIVE APPEALS FROM PREVIOUS AND CURRENT ANNUAL REPORT -- BACKLOGGED APPEALS

Agency / Component	Number of Backlogged Appeals as of End of the Fiscal Year from Previous Annual Report	Number of Backlogged Appeals as of End of the Fiscal Year from Current Annual Report
BEP	0	0
DO	34	63
FinCEN	0	3
Fiscal Service	0	0
IRS	0	4
MINT	0	0
OCC	2	2
TIGTA	0	0
TTB	0	0
AGENCY OVERALL	36	72