



DEPARTMENT OF THE TREASURY

FY2024 Freedom of Information Act Annual Report to
the Attorney General of the United States



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TABLE OF CONTENTS

I.	Basic Information Regarding this Report.....	4
II.	Making a FOIA Request	5
III.	Acronyms, Definitions, and Exemptions	7
IV.	Exemption 3 Statutes	11
V.	FOIA Requests	12
VI.	Administrative Appeals	16
VII.	Processed and Pending FOIA Requests	21
VIII.	Requests for Expedited Processing and Fee Waiver	26
IX.	FOIA Personnel and Costs	27
X.	Fees Collected for Processing Requests	27
XI.	Use of Subsection (c) Exclusions and Proactive Disclosures	28
XII.	Backlogs, Consultations, and Comparisons	29

I. Basic Information Regarding this Report

1. Questions regarding this report may be directed

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2. This report is publicly available and can be downloaded from [Treasury's Freedom of Information Act website](#).
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. Contact Information

The current names, addresses, and contact information for Treasury's FOIA Officers can be found on [Treasury's Freedom of Information Act website](#).

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Financial Crimes Enforcement Network
(FinCEN)
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Internal Revenue Service (IRS)
HQ Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006
(312) 292-2929 Phone

United States Mint (Mint)
Ms. Lateau Jones
ATTN: FOIA Request
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Washington, DC 20220
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Treasury Inspector General for Tax Administration (TIGTA)
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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 classified. Others 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. Still 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 deliberative process, attorney work product, or attorney-client records fall within the scope of Exemption 5. Private information obtained from individuals may fall within the scope of Exemptions 6 and/or 7(C). Treasury also relies on 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.

3. FOIA Regulations

[Treasury's FOIA regulations](#) are codified at 31 CFR Part 1, Subpart A.

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

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	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

¹ DO includes the Offices of Domestic Finance, Economic Policy, 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, the Treasury Office of the Inspector General, the Office of the Special Inspector General for the Troubled Asset Relief Program, and the Office of the Special Inspector General for Pandemic Recovery.

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, 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 entireties 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.

- i. **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.
 - ii. **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.
 - iii. **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.
 - iv. **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.
- k. **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.
- l. **Pending Request or Pending Administrative Appeal** – a request or administrative appeal for which an agency has not taken final action in all respects.
- m. **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.
- n. **Processed Request or Processed Administrative Appeal** – a request or administrative appeal for which an agency has taken final action in all respects.
- o. **Range in Number of Days** – the lowest and highest number of days to process requests or administrative appeals.
- p. **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
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	Yunes v. DOJ, 263 F. Supp. 3d 82, 87 (D.D.C. 2017); Council on Am.-Islamic Rels., Cal. v. FBI, 749 F. Supp. 2d 1104, 1117 (S.D. Cal. 2010); 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).	DO	1	225
			FinCEN	76	
			IRS	146	
			TIGTA	2	
50 U.S.C. § 3024(i)(l) (formerly at 50 U.S.C. § 403-1(i)(1))	Intelligence sources and methods	CIA v. Sims, 471 U.S. 159, 167 (1985).	DO	1	1
21 U.S.C. § 1904(e)(3)	Information related foreign narcotics traffickers	N/A	DO	1	1
10 USC § 424	Organization or any function of an organization, and certain information pertaining to, employees of the Defense Intelligence Agency, the National Reconnaissance Office, and the National Geospatial-Intelligence Agency.	Hamdan v. DOJ, 797 F.3d 759, 776 (9th Cir. 2015); Freedom Watch, Inc. v. NSA, 197 F. Supp. 3d 165, 174 (D.D.C. 2016); Wickwire Gavin, P.C. v. Def. Intel. Agency, 330 F. Supp. 2d 592, 602 (E.D. Va. 2004).	DO	1	1
5 U.S.C. § 13109(a)(2) (formerly at 5	Confidential financial disclosure report pertaining to certain	Meyerhoff v. EPA, 958 F.2d 1498, 1500-02 (9th Cir. 1992); Boyd v. Exec. Off. for U.S. Att'ys, 161 F.	DO	1	3
			FinCEN	2	

U.S.C. app 4 § 107(a)(2))	government employees	Supp. 3d 1, 7 (D.D.C. 2015); Seife v. NIH, 874 F. Supp. 2d 248, 254 (S.D.N.Y. 2012).			
26 U.S.C. § 6103, 6105	Certain tax return information, to include Taxpayer Identification Numbers of third parties and certain tax convention information	Nosal v. IRS, 523 F. Supp. 3d 72, 79 (D.D.C. 2021); Church of Scientology v. IRS, 484 U.S. 9, 15 (1987) (26 U.S.C. § 6103); Elec. Priv. Info. Ctr. V. IRS, 910 F.3d 1232, 1237 (D.C. Cir. 2018); Leonard v. U.S. Dep't of Treasury, 590 F. App'x. 141, 143-44 (3d Cir. 2014) (per curiam); Pac. Fisheries, Inc. v. IRS, 395 F. App'x. 438, 440 (9th Cir. 2010) (unpublished disposition) (26 U.S.C. §§ 6103, 6105).	IRS	1488	1518
			TIGTA	12	
			TTB	16	
			DO	2	
Fed. R. Crim. P. 6 (e), enacted by Act of July 30, 1977, Pub. L. No. 95-78, 91 Stat. 319	Certain records that would reveal some secret aspect pertaining to grand jury proceedings	Sussman v. USMS, 494 F.3d 1106, 1113 (D.C. Cir. 2007); Sorin v. DOJ, No. 18-99, 2018 WL 6431027 (2d Cir. Dec. 6, 2018) (per curiam); Widi v. McNeil, No. 12-00188, 2016 WL 4394724, at *23 (D. Me. Aug. 16, 2016); Durham v. U.S. Att'y 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	7	8
			TIGTA	1	
18 U.S.C. § 701	Likeness of any badge, identification card, or other insignia, of the design prescribed by the head of any department or agency of the	Jones v. IRS, No. 06-322, 2008 WL 1901208, at *3-4 (W.D. Mich. Apr. 25, 2008).	IRS	1	4
			DO	3	

	United States for use by any officer or employee thereof, or any colorable imitation thereof				
41 U.S.C. § 4702 (formerly at 41 U.S.C. § 253b(m)(1))	Certain contract proposals that are in the possession or control of an executive agency 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); Margolin v. NASA, No. 09-00421, 2011 WL 1303221, at *6 (D. Nev. Mar. 31, 2011); 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).	IRS	8	8
31 USC 5323(g)(4)	Information which could reasonably be expected to reveal the identity of a whistleblower	N/A	FinCEN	3	3
50 U.S.C. § 4565(c)(1)	Information or documentary material filed with the Committee on Foreign Investments in the United States	Minor v. U.S. Dep't of the Treasury, No. 20-02836, slip op. at 5 (D.S.C. Aug. 5, 2021) (unpublished disposition).	DO	4	4

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

Agency / Component	Number of Requests Pending as of Start of Fiscal Year	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	36	138	77	97
DO	1457	1647	1799	1305
FinCEN	32	307	328	11

Fiscal Service	31	561	557	35
MINT	126	169	50	245
TTB	22	115	121	16
OCC	68	1840	1787	121
IRS	1434	8169	7610	1993
TIGTA	18	357	358	17
AGENCY OVERALL	3224	13303	12687	3840

After reviewing its database, Treasury updated the number of requests pending at the start of the Fiscal Year for the following components: DO, FinCEN, Fiscal Service, Mint, TTB, OCC, and IRS.

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

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	11	13	2	22	3	1	0	1	16	1	7	0	77
DO	56	141	8	173	25	166	1	90	4	71	1060	4	1799
FinCEN	15	13	84	46	1	19	0	34	35	64	16	1	328
Fiscal Service	92	110	8	115	32	10	5	5	101	58	21	0	557
MINT	14	7	1	18	0	2	0	3	2	2	1	0	50
TTB	12	28	8	52	0	5	1	5	2	0	8	0	121
OCC	1403	38	10	133	6	27	3	26	24	103	9	5	1787
IRS	1071	1720	355	511	24	509	44	80	2600	4	631	61	7610
TIGTA	9	56	15	15	66	8	1	3	172	0	13	0	358
AGENCY OVERALL	2683	2126	491	1085	157	747	55	247	2956	303	1766	71	12687

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	Unable to Locate or Contact Requester	4	4
FinCEN	Unable to Locate or Contact Requester	1	1
Fiscal Service	N/A	0	0
MINT	N/A	0	0
TTB	N/A	0	0
OCC	Directed Requester to Publicly Available Information	5	5
IRS	Directed Requester to Another Entity Subject to the FOIA	61	61
TIGTA	N/A	0	0
AGENCY OVERALL			71

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	2	0	3	1	8	0	0	0	0	0	1	0	0
DO	3	2	14	27	63	135	2	0	16	1	5	0	0	0
FinCEN	0	1	67	6	5	14	4	0	1	0	6	0	0	0
Fiscal Service	0	2	0	23	9	82	0	0	0	0	1	0	0	0
MINT	0	1	0	2	1	7	0	0	2	0	0	0	0	0
TTB	0	0	16	10	5	26	0	0	0	0	2	0	0	0

OCC	0	4	0	18	15	32	0	1	0	0	1	0	16	0
IRS	0	80	1465	48	367	786	251	1	530	8	645	1	0	0
TIGTA	0	1	11	1	3	66	2	0	65	0	51	1	0	0
AGENCY OVERALL	3	93	1573	138	469	1156	259	2	614	9	711	3	16	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	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	2	0	1	1
DO	32	20	17	35
FinCEN	7	0	3	4
Fiscal Service	0	10	9	1
MINT	3	0	0	3
TTB	0	5	5	0
OCC	0	20	19	1
IRS	5	98	98	5
TIGTA	0	4	4	0
AGENCY OVERALL	49	157	156	50

After reviewing its database, Treasury updated the number of appeals pending at the start of the Fiscal Year for the following components: DO.

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	0	0	1	0	1
DO	10	3	2	2	17
FinCEN	3	0	0	0	3
Fiscal Service	4	1	0	4	9
MINT	0	0	0	0	0
TTB	0	2	0	3	5
OCC	10	2	0	7	19
IRS	72	9	13	4	98
TIGTA	2	1	0	1	4
AGENCY OVERALL	101	18	16	21	156

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	0	0	0	0	0	0	0	0	0	0
DO	0	0	1	1	2	0	0	0	1	0	0	0	0	0
FinCEN	0	0	3	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTB	0	0	2	2	0	0	0	0	0	0	0	0	0	0

OCC	0	3	1	2	2	3	0	0	1	0	0	0	1	0
IRS	0	1	22	0	8	8	9	0	7	0	11	0	0	0
TIGTA	0	0	1	0	0	3	0	0	3	1	2	0	0	0
AGENCY OVERALL	0	4	30	5	12	14	9	0	12	1	13	0	1	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	1	0	0	0	0	0	0	0	0	0	0
DO	4	1	0	0	0	1	5	0	0	1	0
FinCEN	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	2	2	1	1	0	3	2	0	0	0	0
MINT	0	0	0	0	0	0	0	0	0	0	0
TTB	0	1	2	0	0	0	0	1	0	0	0
OCC	7	1	0	0	1	2	0	1	0	0	1
IRS	0	0	0	0	0	3	0	1	0	0	0
TIGTA	0	0	0	0	0	0	0	0	0	1	0
AGENCY OVERALL	14	5	3	1	1	9	7	3	0	2	1

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
MINT	N/A	0	0
TTB	N/A	0	0
OCC	No Component Response to Adjudicate	1	1
IRS	N/A	0	0
TIGTA	N/A	0	0
AGENCY OVERALL			1

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	66.00	66.00	66	66
DO	33.00	393.06	<1	2223
FinCEN	209.00	314.00	151	582
Fiscal Service	7.00	11.78	2	30
MINT	<1	<1	<1	<1
TTB	3.00	7.20	<1	19
OCC	20.00	16.58	<1	31
IRS	18	18.13	2	47
TIGTA	6.85	8.25	3	17
AGENCY OVERALL	20.00	150.87	<1	2223

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	2022-08-23
	Number of Days Pending	0	0	0	0	0	0	0	0	0	526
DO	Date of Appeal	2020-06-02	2020-06-02	2020-06-02	2019-12-16	2019-09-12	2019-06-20	2018-10-04	2018-07-25	2018-07-09	2017-12-20
	Number of Days Pending	1083	1083	1083	1198	1262	1320	1496	1546	1558	1695
FinCEN	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	2023-07-26	2022-11-23	2022-11-04	2022-10-19
	Number of Days Pending	0	0	0	0	0	0	296	463	475	487
Fiscal Service	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2024-09-25
	Number of Days Pending	0	0	0	0	0	0	0	0	0	3
MINT	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2023-02-06	2022-10-28	2021-09-14
	Number of Days Pending	0	0	0	0	0	0	0	414	480	763
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
OCC	Date of Appeal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2024-09-05
	Number of Days Pending	0	0	0	0	0	0	0	0	0	17
IRS	Date of Appeal	N/A	N/A	N/A	N/A	N/A	2024-09-25	2024-09-24	2024-09-17	2024-09-17	2024-09-10
	Number of Days Pending	0	0	0	0	0	3	4	9	9	14
TIGTA	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	2020-06-02	2020-06-02	2020-06-02	2019-12-16	2019-09-12	2019-06-20	2018-10-04	2018-07-25	2018-07-09	2017-12-20
	Number of Days Pending	1083	1083	1083	1198	1262	1320	1496	1546	1558	1695

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	31	35.36	<1	173	N/A	N/A	N/A	N/A	71	71	71	71
DO	2	17.59	<1	335	2	259.79	<1	2519	1333	1181.57	11	1666
FinCEN	3	30.79	<1	789	342	342	342	342	N/A	N/A	N/A	N/A
Fiscal Service	7	10.46	<1	356	29	41.08	2	99	N/A	N/A	N/A	N/A
MINT	22	116	<1	807	N/A	N/A	N/A	N/A	27	27	27	27
TTB	12.5	19.98	<1	93	38.5	57.92	<1	356	N/A	N/A	N/A	N/A
OCC	1	4.79	<1	282	38.5	41.15	1	109	65	65	65	65
IRS	N/A	N/A	N/A	N/A	16	47.81	1	1610	14	49.84	2	103
TIGTA	1	1.69	1	11	9	11.85	1	81	6.5	6.5	6	7
AGENCY OVERALL	2	11.07	<1	807	2	258.16	<1	2519	1191.5	843.4	2	1666

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	35	40.74	3	121	N/A	N/A	N/A	N/A	71	71	71	71
DO	15	41.64	1	335	448	704.88	2	2519	1337	1351.67	1052	1666
FinCEN	9	54.5	1	534	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Fiscal Service	8	10.4	1	52	51	56.67	21	99	N/A	N/A	N/A	N/A
MINT	48.5	170.1	7	807	N/A	N/A	N/A	N/A	27	27	27	27
TTB	18	21.23	1	74	45	53.74	10	127	N/A	N/A	N/A	N/A
OCC	1	3.74	1	282	43	43.24	1	109	65	65	65	65
IRS	N/A	N/A	N/A	N/A	16	96.65	1	1610	28	42.33	17	61
TIGTA	4.5	4.67	3	7	13	14.46	1	81	N/A	N/A	N/A	N/A
AGENCY OVERALL	1	7.91	1	807	209	549.82	1	2519	561.5	703	17	1666

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	22	22	6	6	0	0	1	1	1	0	0	0	0	59
DO	193	12	3	3	8	8	2	1	1	0	0	2	0	233
FinCEN	226	8	2	3	1	1	3	0	0	1	4	0	8	257
Fiscal Service	414	14	5	4	0	0	0	0	0	0	0	2	0	439
MINT	21	6	5	2	1	1	0	0	1	1	1	0	5	44
TTB	43	13	3	3	2	0	0	0	0	0	0	0	0	64
OCC	1617	69	14	4	2	1	0	2	0	0	1	0	0	1710
IRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIGTA	86	0	0	0	0	0	0	0	0	0	0	0	0	86
AGENCY OVERALL	2622	144	38	25	14	11	6	4	3	2	6	4	13	2892

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DO	1017	19	17	12	8	6	8	7	2	2	22	19	314	1453
FinCEN	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Fiscal Service	1	7	2	0	2	0	0	0	0	0	0	0	0	12
MINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTB	10	16	7	2	8	3	2	0	1	0	0	1	0	50
OCC	7	7	7	3	0	2	0	0	0	0	0	0	0	26
IRS	1062	554	298	222	192	146	105	83	65	53	166	55	117	3118
TIGTA	87	6	1	0	1	0	0	0	0	0	0	0	0	95
AGENCY OVERALL	2184	609	332	239	211	157	115	90	68	55	188	76	431	4755

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	0	0	0	1	0	0	0	0	0	0	0	0	0	1
DO	1	0	0	0	0	0	0	0	0	0	0	0	6	7
FinCEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MINT	0	1	0	0	0	0	0	0	0	0	0	0	0	1
TTB	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OCC	0	0	0	1	0	0	0	0	0	0	0	0	0	1
IRS	7	6	2	5	1	1	0	0	0	0	0	0	0	22

TIGTA	2	0	0	0	0	0	0	0	0	0	0	0	0	2
AGENCY OVERALL	10	7	2	7	1	1	0	0	0	0	0	0	6	34

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	82	52	126.37	6	1329	1337.33	0	N/A	N/A
DO	53	48	198.25	1200	678	779.38	21	1128	991.38
FinCEN	7	50	48.86	0	N/A	N/A	0	N/A	N/A
Fiscal Service	31	5	36.39	0	N/A	N/A	0	N/A	N/A
MINT	203	225	308.87	1	1331	1331	0	N/A	N/A
TTB	4	89.5	81	12	76	104.92	0	N/A	N/A
OCC	93	45	82.17	8	323.5	292.62	0	N/A	N/A
IRS	0	N/A	N/A	1528	16	151.96	3	31	186.33
TIGTA	0	N/A	N/A	10	5.5	51	0	N/A	N/A
AGENCY OVERALL	473	103	204.36	2765	674.5	776.64	24	1128	991.38

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	2022-06-30	2021-10-20	2021-07-18	2020-12-07	2019-10-31	2019-10-31	2019-06-12	2019-06-04	2019-06-04	2018-06-08
	Number of Days Pending	563	738	803	954	1228	1228	1326	1332	1332	1578
DO	Date of Receipt	2014-10-01	2014-10-01	2014-09-09	2014-07-24	2014-07-16	2014-06-27	2014-06-25	2014-06-17	2014-05-09	2014-03-21

	Number of Days Pending	2501	2501	2517	2549	2555	2567	2569	2575	2601	2636
FinCEN	Date of Receipt	N/A	N/A	N/A	2024-09-30	2024-09-24	2024-09-03	2024-07-19	2024-06-24	2024-06-18	2024-03-26
	Number of Days Pending	0	0	0	0	4	19	50	68	71	130
Fiscal Service	Date of Receipt	2024-09-17	2024-09-17	2024-09-17	2024-09-17	2024-09-03	2024-06-11	2024-05-02	2024-03-25	2023-11-21	2022-10-12
	Number of Days Pending	9	9	9	9	19	76	88	131	215	492
MINT	Date of Receipt	2021-03-02	2021-02-24	2020-11-03	2020-10-06	2020-10-06	2020-09-30	2020-09-28	2020-07-16	2019-08-29	2019-06-05
	Number of Days Pending	899	903	976	995	995	999	1001	1052	1271	1331
TTB	Date of Receipt	2024-06-28	2024-06-13	2024-06-07	2024-04-11	2024-03-25	2024-03-25	2024-01-12	2023-11-06	2023-11-02	2023-11-02
	Number of Days Pending	64	74	78	118	131	131	180	225	227	227
OCC	Date of Receipt	2023-08-01	2023-07-21	2023-06-28	2023-05-10	2023-05-03	2023-05-02	2023-04-24	2023-03-31	2023-03-31	2023-03-16
	Number of Days Pending	292	299	315	348	353	354	360	376	376	387
IRS	Date of Receipt	2020-04-22	2020-04-20	2020-04-16	2020-04-16	2020-04-16	2020-03-04	2020-03-03	2020-03-02	2019-07-24	2019-06-27
	Number of Days Pending	1110	1112	1114	1114	1114	1145	1146	1147	1297	1315
TIGTA	Date of Receipt	2024-09-30	2024-09-30	2024-09-26	2024-09-24	2024-09-24	2024-09-19	2024-09-11	2024-07-23	2024-06-04	2023-05-04
	Number of Days Pending	1	1	3	5	5	8	14	49	82	353
AGENCY OVERALL	Date of Receipt	2014-10-01	2014-10-01	2014-09-09	2014-07-24	2014-07-16	2014-06-27	2014-06-25	2014-06-17	2014-05-09	2014-03-21

	Number of Days Pending	2501	2501	2517	2549	2555	2567	2569	2575	2601	2636
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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	0	2	0.5	0.5	2
DO	3	28	1	9.61	22
FinCEN	0	13	1	3.54	12
Fiscal Service	0	3	9	12.33	2
MINT	1	3	8.5	8.75	3
TTB	0	9	8	7.33	6
OCC	1	13	2	2.43	14
IRS	48	359	5	8.86	320
TIGTA	2	9	1	3.09	11
AGENCY OVERALL	55	439	2.00	6.80	392

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	9	2	9	7.45
DO	33	1030	0	3.71
FinCEN	0	16	0.5	2.31
Fiscal Service	0	1	20	20
MINT	0	3	13	95
TTB	0	3	0	14.67
OCC	38	2	1	1.23

IRS	91	139	3	5.08
TIGTA	0	1	4	4
AGENCY OVERALL	171	1197	0	3.91

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	1	1.60	2.60	343519.65	0.00	343519.65
DO	36	60.80	96.80	13279645.00	803047.00	14082692.00
FinCEN	4	5.00	9.00	389519.48	175000.00	564519.48
Fiscal Service	2	3.00	5.00	450000.00	0.00	450000.00
MINT	1	0.00	1.00	133692.00	0.00	133692.00
TTB	1	0.37	1.37	246191.30	0.00	246191.30
OCC	10	0.72	10.72	2598604.00	0.00	2598604.00
IRS	18	47.41	65.41	8718344.12	627236.39	9345580.51
TIGTA	0	4.30	4.30	743294.00	811.00	744105.00
AGENCY OVERALL	73	123.20	196.20	26902809.55	1606094.39	28508903.94

X. Fees Collected for Processing Requests

Agency / Component	Total Amount of Fees Collected	Percentage of Total Costs
BEP	0.00	0.0000
DO	2970.00	0.0200
FinCEN	0.00	0.0000
Fiscal Service	14340.16	3.1900
MINT	0.00	0.0000

TTB	514.00	0.2100
OCC	16450.00	0.6300
IRS	23013.17	0.2600
TIGTA	0.00	0.0000
AGENCY OVERALL	57287.33	0.2100

XI.A. Number of Times Subsection (C) Used

Agency / Component	Number of Times Subsection Used
BEP	0
DO	0
FinCEN	0
Fiscal Service	0
MINT	0
TTB	0
OCC	0
IRS	0
TIGTA	0
AGENCY OVERALL	0

XI.B. Number of Subsection (A)(2) Postings

Agency / Component	Number of Records Posted by the FOIA Office	Number of Records Posted by Program Offices
BEP	0	9
DO	10	1528
FinCEN	0	0
Fiscal Service	1	0
MINT	0	0

TTB	65	0
OCC	246	0
IRS	2	3431
TIGTA	1	57
AGENCY OVERALL	325	5025

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	65	1
DO	1242	34
FinCEN	4	4
Fiscal Service	4	0
MINT	191	3
TTB	12	0
OCC	62	0
IRS	1208	5
TIGTA	3	0
AGENCY OVERALL	2791	47

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	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	Number of Consultations Received from Other Agencies that were <u>Pending</u> at the
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	Start of the Fiscal Year		Agency During the Fiscal Year	Agency as of End of the Fiscal Year
BEP	0	3	3	0
DO	33	112	112	33
FinCEN	1	17	16	2
Fiscal Service	0	12	11	1
MINT	0	7	1	6
TTB	0	4	4	0
OCC	0	3	2	1
IRS	6	68	66	8
TIGTA	0	4	4	0
AGENCY OVERALL	40	230	219	51

After reviewing its database, Treasury updated the number of consultations pending at the start of the Fiscal Year for the following components: DO.

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	2021-06-23	2021-06-21	2021-05-18	2021-03-23	2020-12-04	2019-06-21	2018-10-16	2018-07-31	2018-07-02	2017-12-01
	Number of Days	820	822	844	884	955	1319	1489	1542	1562	1708
FinCEN	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2024-09-26	2024-09-20

	Number of Days	0	0	0	0	0	0	0	0	2	6
Fiscal Service	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2024-09-30
	Number of Days	0	0	0	0	0	0	0	0	0	1
MINT	Date	N/A	N/A	N/A	N/A	2024-09-30	2024-09-27	2024-09-25	2024-09-23	2024-02-07	2023-12-21
	Number of Days	0	0	0	0	0	1	3	5	163	194
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
OCC	Date	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2024-09-12
	Number of Days	0	0	0	0	0	0	0	0	0	12
IRS	Date	N/A	N/A	2024-09-30	2024-09-18	2024-08-22	2024-06-25	2024-06-18	2024-04-30	2024-04-05	2024-01-04
	Number of Days	0	0	1	8	26	67	71	105	122	186
TIGTA	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	2021-06-23	2021-06-21	2021-05-18	2021-03-23	2020-12-04	2019-06-21	2018-10-16	2018-07-31	2018-07-02	2017-12-01
	Number of Days	820	822	844	884	955	1319	1489	1542	1562	1708

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	Number Received During	Number Processed	Number Processed

	Fiscal Year from Last Year's Annual Report	Fiscal Year from Current Annual Report	During Fiscal Year from Last Year's Annual Report	During Fiscal Year from Current Annual Report
BEP	77	138	74	77
DO	728	1647	593	1799
FinCEN	236	307	239	328
Fiscal Service	380	561	366	557
MINT	105	169	42	50
TTB	89	115	70	121
OCC	1712	1840	1696	1787
IRS	7066	8169	7091	7610
TIGTA	389	357	379	358
AGENCY OVERALL	10782	13303	10550	12687

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	20	65
DO	1385	1242
FinCEN	20	4
Fiscal Service	2	4
MINT	98	191
TTB	8	12
OCC	17	62
IRS	916	1208
TIGTA	2	3

AGENCY OVERALL	2468	2791
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After reviewing its database, Treasury updated the number of backlogged requests at the end of the Fiscal Year from the previous annual report for the following components: DO, FinCEN, Mint, and TTB.

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	5	0	4	1
DO	33	20	41	17
FinCEN	6	0	5	3
Fiscal Service	18	10	18	9
MINT	2	0	1	0
TTB	2	5	3	5
OCC	9	20	9	19
IRS	81	98	84	98
TIGTA	11	4	12	4
AGENCY OVERALL	167	157	177	156

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	2	1
DO	30	34
FinCEN	7	4
Fiscal Service	0	0
MINT	3	3
TTB	0	0
OCC	0	0
IRS	0	5
TIGTA	0	0
AGENCY OVERALL	42	47