

DEPARTMENT OF THE TREASURY

2025 Chief Freedom of Information Act Officer Report
to the Attorney General of the United States

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 Department¹) 2025 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 Act² (FOIA) and to promote transparency and openness in its operations. This report covers the period of March 2024 through March 2025 (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. 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

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

² 5 U.S.C. § 552.



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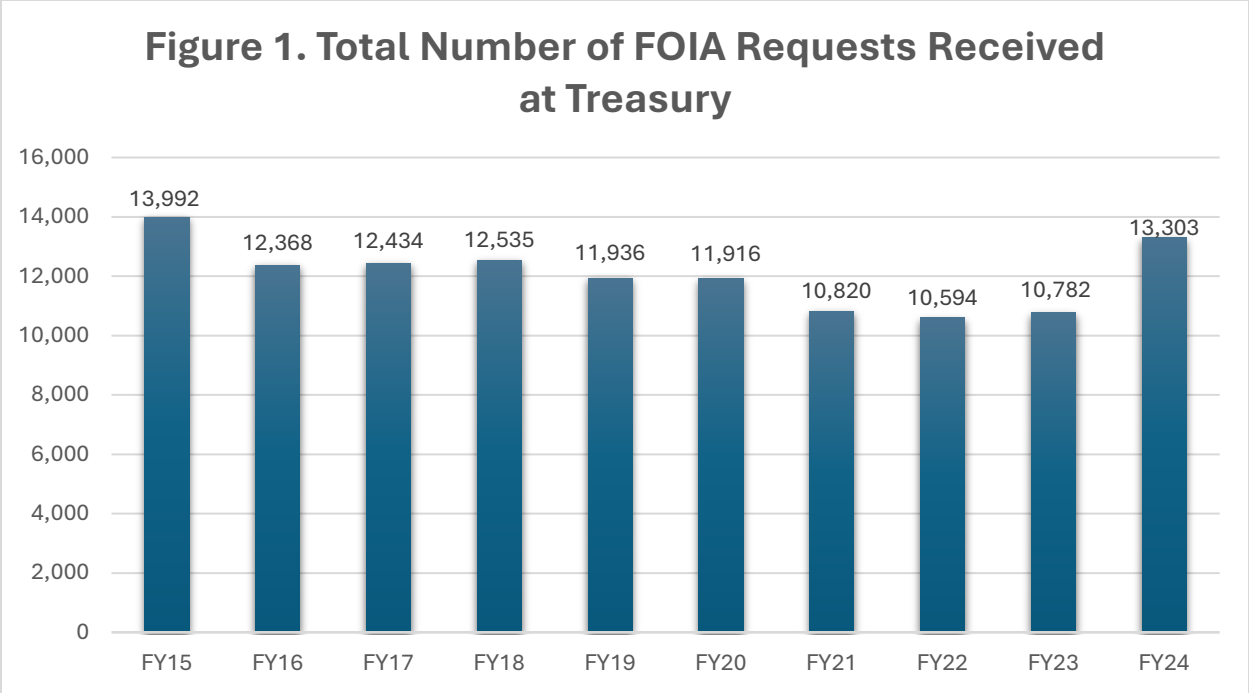
FOIA at the Department of the Treasury

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)

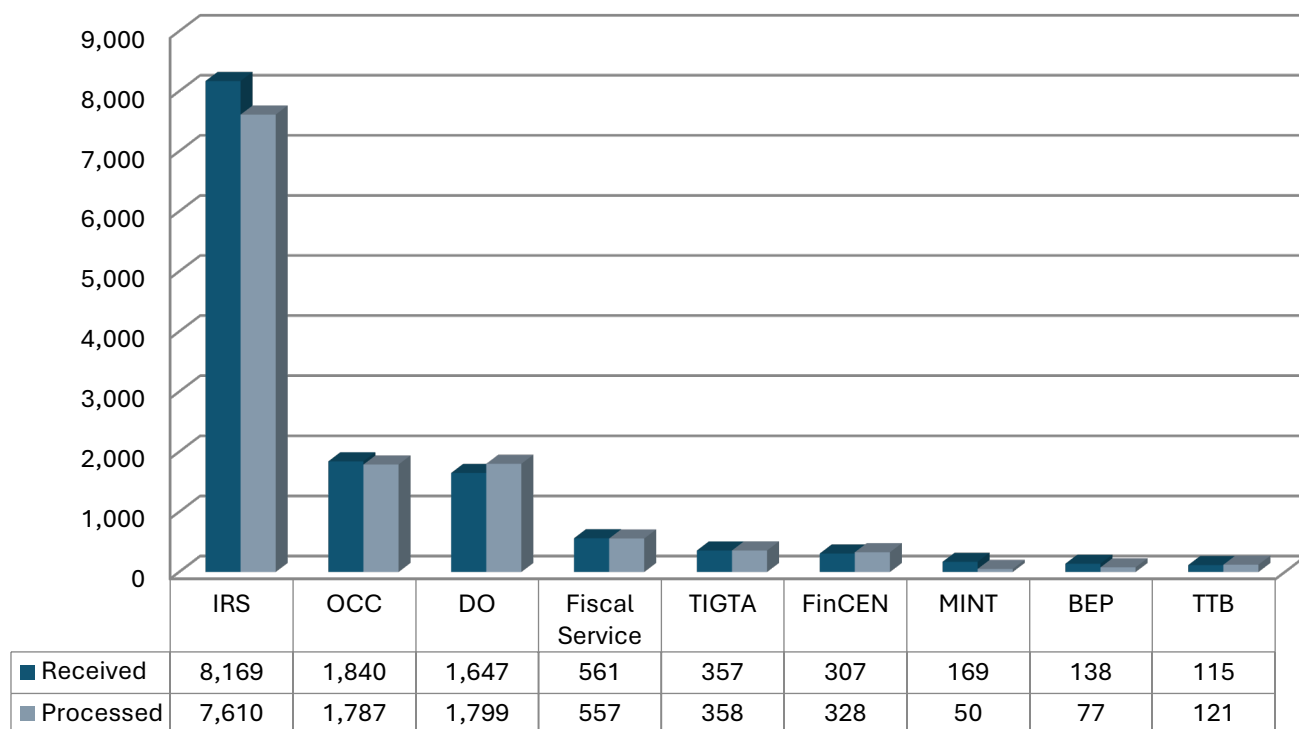
Departmental Offices encompasses several Treasury program and policy offices,³ including, for example, the Office of Foreign Assets Control (OFAC). The Office of Privacy, Transparency, and Records (OPTR), situated within DO, functions as the centralized DO resource for FOIA administration. OPTR is also 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.

³ 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, the Treasury Inspector General (OIG), and the Special Inspector General for Pandemic Recovery (SIGPR). For more information, please visit Treasury's webpage at <https://home.treasury.gov/about/general-information/organizational-chart>.



Treasury received 13,303 FOIA requests during Fiscal Year (FY) 2024. From FY 2015 through the present, Treasury received an average of 12,068 requests per FY (See Figure 1).

Figure 2. Number of FOIA Requests Received and Processed During FY 2024 by Treasury Bureau



In FY 2024, there was a wide disparity in the number of FOIA requests directed to individual Treasury bureaus. For example, IRS received 8,169 requests in FY 2024, or 61.4% of Treasury's total FOIA requests. Meanwhile Mint, BEP, and TTB each received fewer than 200 requests during the same period. Overall, the Department experienced a 23.38% increase in the number of FOIA requests received in FY 2024 as compared to the prior year.

The Department closed 12,687 requests in FY 2024, which is 2,137 more requests closed as compared to FY 2023. DO, TIGTA, FinCEN, and TTB closed as many or more requests than they received in FY 2024 (See Figure 2).

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 least 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.

Bill Sessions, Acting 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 incorporated transparency into its Strategic Plan for 2022-2026 by emphasizing transparency in the domestic and international financial system as an important tool for enhancing national security. FOIA is an important transparency mechanism that enables the Department to meet this goal.

B. Presumption of Openness

4. The Attorney General'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?

BEP, Fiscal Service, TTB, IRS, OCC, TIGTA, FinCEN, and DO's letters were updated in accordance with the 2022 guidelines.

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 interested 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) 2024 (separate full and partial if possible).

Four full or partial *Glomar* responses were issued.

- the number of times a *Glomar* response was issued by exemption during FY 2024 (e.g., Exemption 7(C) – 20 times, Exemption 1 – 5 times).

Three Glomar responses were issued by exemptions. Commonly used exemptions included (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.

Tracking of the use of *Glomar* responses is not practiced consistently across Treasury due to the limited usage of *Glomar* and to limitations of the Department's FOIA database to capture this information.

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 trainings presented in both the in-person and virtual formats.

DO offered routine FOIA training to non-FOIA professionals that focused on a variety of topics including employee obligations under the FOIA, staff responsibilities for managing government records, and performing proper FOIA searches. DO compiled and advertised upcoming DOJ OIP training events in a quarterly FOIA newsletter that was distributed to FOIA staff and points of contact that directly engage with the FOIA process. Additionally, DO offered numerous internal training sessions to FOIA staff that focused on improvements to the FOIA process and cross-training of roles to ensure that the FOIA workforce was adequately trained thus improving the team's bench strength.

Fiscal Service offered one-on-one and group training sessions for subject matter experts in program offices on their obligations under the FOIA.

IRS facilitated training to its employees on a recurring basis through FOIA awareness presentations and FOIA training classes. Additionally, IRS FOIA professionals held quarterly FOIA forums for FOIA functional coordinators to discuss training needs, updated IRS FOIA procedures, and provided best practices for responding to FOIA requests. Many of the IRS offerings allowed for employees to review the processes and the requirements of the FOIA at their own pace. IRS revamped their FOIA training course on general FOIA law and the aspects of FOIA processing.

OCC offered routine training sessions to FOIA staff that covered fundamental principles of the Act, proper application of FOIA exemptions, and problem-solving strategies on issues that may arise when processing a FOIA request.

BEP and Mint leveraged their Integrated Talent Management System (ITM) to advertise FOIA training opportunities to all federal employees and contractors.

2. Did your FOIA professionals or the personnel at your agency who have FOIA responsibilities attend substantive FOIA training during the reporting period such as that 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 attended virtual training opportunities provided by DOJ, including seminars and workshops. DOJ topics included an Introduction to the FOIA, Procedural Work Requirements, Fees Workshop, FOIA Exemptions 1 and 7, FOIA Exemptions 4 and 5, FOIA Privacy Considerations, and FOIA Litigation. Treasury staff also took DOJ's virtual FOIA training modules for executives, federal employees, and FOIA professionals. Numerous topics were covered in the modules including the FOIA's procedural requirements and exemptions, basic principles for processing FOIA requests from start to finish, the FOIA's proactive disclosure requirements, the interface between the FOIA and the Privacy Act, FOIA case law developments, advanced litigation considerations, communicating with requesters, searching for, and reviewing documents, preparing final determination responses, fee categories, foreseeable harm, and reasonable searches.

FOIA professionals at IRS, OCC, Fiscal Service, TIGTA, and DO attended various American Society of Access Professionals (ASAP) training events and conferences which presented updated training on FOIA process and requirements.

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 five percent (95%) 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?

Non-FOIA professionals at DO were informed of their obligations under the FOIA in several mediums including a quarterly newsletter that provided updates, reminders, and best practices for engaging with FOIA the FOIA process. DO published a message on its internal intranet site describing the FOIA process, employee obligations, and advertised the DOJ FOIA training modules housed in the Integrated Talent Management System. Individualized briefings were provided to senior leaders and program offices on Treasury's obligations under the FOIA and the resources required to meet those obligations. Each pay period, DO issued a welcome email to newly onboarded employees that describes the FOIA, employee obligations, and methods for contacting the FOIA office.

BEP and IRS each issued a memorandum addressing basic FOIA and Privacy Act principles and obligations to help employees facilitate the FOIA process efficiently. BEP leadership was encouraged to share and discuss this memorandum with non-FOIA professionals that interact with the FOIA process. A copy of the memorandum is also provided to BEP's new employees and contractors during new employee orientation.

TTB met with individual non-FOIA professionals to discuss their obligations under the FOIA, particularly their obligation to produce records that are subject to requests that were created in the course of government work.

Mint offered FOIA training to non-FOIA professionals and the Union on Treasury's FOIA obligations. Mint and TIGTA also advertised the FOIA training modules in the Integrated Talent Management System which offers specific guidance on the various functions of the FOIA process.

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 encouraged open communication with the requester community through the practice of proactively reaching out to requesters to discuss their FOIA requests. FOIA staff regularly communicated with the public to provide guidance and insight into Treasury's FOIA processes, to narrow the scope of requests to reduce or eliminate processing costs and overall processing times, to help prioritize searches for records, to ensure appropriate consent is on file, and on other matters that facilitate efficient FOIA administration. This was often a collaborative effort between the FOIA office, program office recordholders, and the FOIA requester.

This was particularly important for IRS who worked thousands of requests involving complex tax files, large tax initiatives, contracts, and other complicated issues. FOIA professionals

routinely contacted requesters to reduce the scope of the requested records to specific documents of interest and to reduce processing timeframes whenever possible.

TIGTA and DO proactively communicated with requesters to clarify their bureau's mission and vision to assist requesters in formulating reasonable descriptions of records that are likely maintained at their bureau. This was also helpful to set clear expectations on the processing of FOIA requests.

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.

DO attended open government listening sessions with the U.S. Open Government Secretariat Interagency Community of Practice which involved engagement with civil society stakeholders and members of the public who provided feedback and asked questions about a variety of open government initiatives to include the FOIA. The public's feedback was considered in the development of DO's annual goals and objectives for the FOIA program.

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 2024 (please provide a total number or an estimate of the number for the agency overall).

Treasury's FOIA Public Liaison was contacted approximately 1,798 times by FOIA requesters in FY 2024.

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.

IRS conducted a Lean Six Sigma (LSS) review of their FOIA program to identify optimal FOIA personnel staffing levels needed to meet its FOIA obligation and respond to requests in a timely manner.

IRS, BEP, Fiscal Service, OCC, TIGTA, TTB, and DO have onboarded new staff members to either backfill vacancies of departing staff or to supplement existing staffing levels.

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, IRS, OCC, and DO leveraged their case management system's reporting capabilities to monitor the progress of their FOIA case inventory.

DO leveraged its case management system to send automated reports on a routine basis to program office recordholder points of contacts to understand their active FOIA search assignments. These reports were helpful to program office recordholders in understanding their workload and assisted them with advocating for additional resources and internal process improvements.

12. The federal FOIA Advisory Committee, comprised of agency representatives and members of the public, was created to foster dialogue between agencies and the requester community, solicit public comments, and develop recommendations for improving FOIA administration. Since 2020, the FOIA Advisory Committee has issued a number of recommendations. Please answer the below questions:

- Is your agency familiar with the FOIA Advisory Committee and its recommendations?
- Has your agency implemented any of its recommendations or found them to be helpful? If so, which ones?

Yes, Treasury is familiar with the FOIA Advisory Committee and its recommendations. The following recommendations have been implemented:

Recommendation No. and Category	Treasury Practice
2022-01 Neither Confirm Nor Deny	DO updated its internal FOIA training to recognize the new "Neither Confirm Nor Deny (NCND)" nomenclature.
2022-07 Enhancing Online Access	Treasury proactively posted 5,350 documents beyond what is required by law on its public facing internet pages in FY 2024.
2022-10 Enhancing Online Access	TIGTA and IRS post CSV and PDF versions of their FOIA logs.
2024-01 Process Improvements	Treasury incorporated elements of the model determination letter into its letter templates.
2024-02 Process Improvements	Treasury's FOIA professionals regularly communicate with requesters regarding the scope of their requests to minimize processing times and maximize effectiveness and efficiency.

	Several bureaus advertise the option for requesters to speak to a department representative in its template letters and other communications templates.
2024-03 Process Improvements	TIGTA, OCC, and DO are some of the bureaus that report using interim responses while processing an extremely complex or voluminous request. This technique has the potential to demonstrate the types of records available which could result in a simplified request description or scope adjustment that could reduce the overall processing time.

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

DO issued a quarterly FOIA newsletter that helps to share new changes in FOIA administration, best practices in processing FOIA requests, relevant news stories and litigation decisions, and any upcoming meetings or training events that occur within the broader FOIA community.

The IRS FOIA offices continued to highlight the importance for all IRS record holders to work directly with requesters whenever possible. This included increased guidance to non-FOIA offices on how to properly conduct searches for responsive records, how to review records, and make appropriate discretionary releases and mitigate the burden of having to submit a FOIA request for information they can get directly.

IRS continued to provide the Independent Office of Appeals additional training on FOIA regulations, policies, and procedures to assist them in ensuring fair and effective FOIA administration.

Section III: Proactive Disclosures

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

The subject and frequency of incoming requests is closely monitored by each bureau, and records are 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, Fiscal Service, IRS, OCC, and TTB posted FOIA logs on public facing webpages during the reporting period. Information that's commonly included in the logs consist 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 FOIA logs were posted in both CSV and PDF format, while all other bureau logs were posted in PDF format.

The FOIA logs can be accessed at the following links:

- [Departmental Offices](#)
- [Fiscal Service](#)
- [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 5,350 records proactively posted during the FY 2024 reporting period include the following:

[Active Enrolled Agents Listing](#)

[Annual Federal Excise Tax \(Tobacco\) Liability Report](#)

[Bank Information Technology](#)

[Bank Secrecy Act Resources](#)

[Calendars and Travel of the Secretary](#)

[CDFI Fund Research and Data](#)

[Comptroller's Handbook](#)

[2024 Cybersecurity and Financial System Resilience Report](#)

[DO FOIA Logs](#)

[External Customer Data Store \(ECDS\) Extracts \(formerly known as Third Party Data Store \(TPDS\) Extracts\)](#)

[FHA Debentures](#)

[IRS FOIA Logs](#)

[Interest Rate Risk Statistics Report](#)

[List of Permittees](#)

[Monthly Currency Production Reports](#)

[Mortgage Metrics Reports](#)

[OCC Enforcement Actions and Terminations](#)

[OCC Semiannual Risk Perspective](#)

[Office of Inspector General Audit and Evaluation Reports](#)

[Public Welfare Investments for Federal Savings Associations](#)
[Quarterly Report on Bank Training and Derivatives Activities](#)
[Return Preparer PTIN Listing](#)
[Secure 2.0 Act of 2022 Report to Congress](#)
[Semiannual Risk Perspective: Spring 2024](#)
[Statistical Reports on Industry-wide Alcohol and Tobacco Production and Operations](#)
[Treasury FOIA Reports](#)

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

Treasury's online FOIA libraries are linked below:

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)

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 not taking steps to make posted information more useful, please explain why.

Yes. Treasury posts records in commonly accessed formats, including Adobe Portable Document Format (PDF), Comma Separated Values format (CSV), and other popular Microsoft Office formats. Some documents contain added searchability features such as Optical Character Recognition. The Department makes every effort to ensure that documents are posted in compliance with Section 508 of the Rehabilitation Act.

During the reporting period, BEP's IT department developed new internal processes to assist programs with the conversion of file types to make them available in open, machine-readable, and machine-actionable formats. TTB reviewed its public data products for accessibility and usability and identified pages that could be improved by consolidating documents to a single file instead of having multiple listings in separate files divided by category.

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 Treasury coordinated with subject matter experts and IT staff when proactively disclosing records on public facing webpages. This is 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.

OCC engaged with their legal office, Public Affairs, and internal program offices early in the disclosure process to ensure that records are vetted for public disclosure and posting in the OCC FOIA Reading Room.

IRS routinely produces an updated “FOIA Obligations and Transparency Memo,” available to all IRS employees, to remind them of their responsibilities in proactively disclosing information as well as releasing information directly to requesters who have the right to that information. The main challenge for IRS is that FOIA requests primarily deal with records protected under Title 26 United States Code §6103. These records are legally required to be protected and cannot be proactively disclosed.

TIGTA monitors incoming FOIA requests for frequently requested records that would be eligible for proactive disclosure. However, identifying information for proactive disclosure is a challenge since the majority of TIGTA FOIA requests seek law enforcement records on or about individuals, which TIGTA cannot publicly disclose (i.e., information on complaints or investigations protected by the Privacy Act).

Generally, identifying commonly requested records beyond these efforts is exceedingly difficult due to limitations of the Department’s FOIA case management systems. Improvement of systems and tools may enable the identification of commonly requested records or documents released as part of FOIA requests, so that these records can be proactively disclosed.

Section IV: Steps Take to Greater Utilize 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.

Treasury procured and implemented two identity proofing software tools into the FOIA/Privacy Act process to meet compliance with the Creating Advanced Streamlined Electronic Services for Constituents Act of 2019 (CASES Act) and OMB Memorandum M-21-04, Modernizing Access to and Consent for Disclosure of Records Subject to the Privacy Act.

3. Does your agency currently use any technology to automate record processing? For example, does your agency use machine learning, predictive coding, technology assisted review or similar 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.

Some Treasury bureaus incorporated e-Discovery software into their FOIA workflow, which leverages automation to streamline responsiveness reviews of voluminous records and to automate the application of some redactions. Estimates of time and financial resources saved through the implementation of this technology were not available.

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 2024 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 2025.

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 2023 Annual FOIA Report and, if available, for your agency's Fiscal Year 2024 Annual FOIA Report.

Treasury's raw data for the FY 2023 and FY 2024 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 the best practices used in greater 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 to 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 also 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 2024, 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 2024 Annual FOIA Report.

The average number of days to adjudicate a request for expedited processing was 6.80 days.

5. If your agency's average number of days to adjudicate requests for expedited processing was above ten calendar days, according to Section VIII.A. of your agency's Fiscal Year 2024 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 except for IRS utilize a simple track.

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 2024?

Yes. The average number of days to process a simple request was 11.07 days.

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

N/A.

9. Please provide the percentage of requests processed by your agency in Fiscal Year 2024 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.

22.79% 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, their average number of days to process all complex requests was 47.81 days.

C. Backlogs

Backlogged Requests

11. If your agency had a backlog of requests at the close of Fiscal Year 2024, 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 2023?

No.

12. If not, according to Annual FOIA Report Section XII.D.1, did your agency process more requests during Fiscal Year 2024 than it did during Fiscal Year 2023?

Yes. Treasury processed 2,137 more requests in FY 2024.

13. If your agency's request backlog increased during Fiscal Year 2024, 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.

All Treasury bureaus were affected by the bulk submission of a voluminous number of requests from a small number of requesters. This directly led to a 23.4% increase in FOIA requests received by Treasury during FY 2024. The largest increases of requests were experienced at DO, IRS, and OCC. The work required to address each request took time and resources away from processing other new and backlogged requests leading to a direct increase in the backlog at several Treasury Bureaus. Despite this occurrence, DO and FinCEN were able to reduce their backlogs in FY 2024.

While Treasury processed 20.25% more requests in FY 2024 as compared to FY 2023, it was not enough to offset the increase in requests the Department received. Aside from the bulk submission of requests, other factors that contributed to an increase in the FOIA backlog were due, in part, to critical staff vacancies in several Treasury bureaus and the expiration of FOIA support contracts. FOIA requests also continued to gain in complexity due to events such as the Presidential Election, the Presidential Transition, and Treasury's response to global conflict.

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 2024. 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 20.98% in FY 2024.

Backlogged Appeals

15. If your agency had a backlog of appeals at the close of Fiscal Year 2024, 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 2023?

Treasury's number of backlogged appeals increased by 5 in FY 2024 as compared to the prior year.

16. If not, according to section XII.E.1 of the Annual FOIA Report, did your agency process more appeals during Fiscal Year 2024 than it did during Fiscal Year 2023?

No. The number of appeals processed in FY 2024 was less than what was closed during the prior year.

17. If your agency's appeal backlog increased during Fiscal Year 2024, 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 the total backlog of appeals increased in FY 2024 as compared to the prior year, the increase was marginal. The key contributor to the increase was the complexity of certain appeals and their underlying requests. Appeal adjudication often requires research and close coordination with operational program office record holders who have competing and sometimes conflicting priorities which sometimes leads to a delay in Treasury's response to appeals.

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 2024. 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 2024 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 2024 was 29.93%.

D. Backlog Reduction Plans

19. In the 2024 guidelines for Chief FOIA Officer Reports, any agency with a backlog of over 1000 requests in Fiscal Year 2023 were 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 2024?

In the 2024 Chief FOIA Officer Report, Treasury outlined a backlog reduction plan which involved acting to decrease processing time for incoming FOIA requests while focusing on quality responses and reducing the existing backlog, encouraging each bureau office to review their FOIA processes and resource levels by leveraging DOJ's FOIA self-assessment toolkit or applying other methodologies to evaluate their workflow and staffing needs, and encouraging bureau disclosure offices to develop and train all employees on their obligation under the FOIA.

In many ways this backlog reduction plan was followed and implemented successfully leading to a backlog reduction in two bureaus while most other backlogs remained steady. IRS performed a Lean Six Sigma evaluation of their FOIA process to identify optimal FOIA personnel staffing patterns needed to respond to FOIA requests in a timely manner. Several bureaus evaluated their staffing needs and reported efforts to recruit new positions, backfill vacant positions, and upgrade the pay grade levels of existing staff to ensure that FOIA offices are properly resourced.

DO performed cross-training of its FOIA staff to ensure that coverage was available for all functions of the FOIA process ensuring the continuation of operations while staffing levels fluctuated throughout the year. DO also offered training to points of contact in program offices who perform FOIA searches on proper and efficient methods for performing a FOIA search. Additionally, DO evaluated its internal processes and identified and resolved chokepoints that led to delays when processing FOIA requests.

Despite these efforts, the bulk submission of requests seeking duplicative material phenomenon significantly hindered the Department's backlog reduction efforts. In many cases, resources were taken away from working on backlogged requests to address the surge of incoming FOIAs that were received in batches of over 200 or more requests at any given time at a cadence of one to two times per month. If this pattern of practice continues to occur, it will continue to threaten future backlog reduction efforts.

20. If your agency had a backlog of more than 1,000 requests in Fiscal Year 2024, please explain your agency's plan to reduce this backlog during Fiscal Year 2025.

At the end of FY 2024, Treasury had a backlog of 2,791 requests. Treasury's Chief FOIA Officer will take the following actions to target the reduction of backlogged FOIA requests:

- Continue to act to decrease processing times for incoming FOIA requests while focusing on quality responses and reducing the existing backlog. This will help to limit the number of new backlogged requests being added while focusing on reducing the existing workload.
- Continue to encourage bureaus to review their FOIA processes and resource levels by leveraging DOJ's FOIA self-assessment toolkit or applying other methodologies to evaluate their workflow and staffing needs.
- Encourage bureaus to evaluate their use of FOIA technology to ensure that efficiencies from current software offerings are implemented within their FOIA process. Encourage

bureaus to leverage Treasury's enterprise FOIA solution with the goal of saving taxpayer dollars and streamlining processes across the bureaus.

- Continue to encourage bureaus to develop and train all employees on Treasury's obligation under the FOIA.

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

Ten Oldest Requests

21. In Fiscal Year 2024, did your agency close the ten oldest pending perfected requests that were reported in Section VII.E. of your Fiscal Year 2023 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 2023 Annual FOIA Report. If you had less than ten total oldest requests to close, please indicate that.

Treasury closed one of its 10 oldest requests in FY 2024.

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

The Department took steps to review pending requests to look for ways to reduce their overall age. Lines of communication were opened to determine if requesters were still interested in pursuing their request to focus resources on requests where there was continued interest. Processes were evaluated and streamlined to reduce barriers that hindered a final response. One of the largest challenges toward reducing Treasury's oldest requests is the need for interagency consultations which adds significant delay to the response timeframe. FOIA staff worked diligently to draw attention to and elevate pending consultations sent to other federal agencies with the goal of eliciting their response to enable Treasury to finalize the request response to the requester.

Ten Oldest Appeals

24. In Fiscal Year 2024, did your agency close the ten oldest appeals that were reported pending in Section VI.C.5 of your Fiscal Year 2023 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 2023 Annual FOIA Report. If you had less than ten total oldest appeals to close, please indicate that.

Treasury closed 4 of its 10 oldest appeals in FY 2024.

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

Treasury's appellate authorities performed in-depth reviews of pending appeals and worked with program office subject matter experts to evaluate backlogged appeals.

Ten Oldest Consultations

27. In Fiscal Year 2024, did your agency close the ten oldest consultations that were reported pending in Section XII.C. of your Fiscal Year 2023 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 2023 Annual FOIA Report. If you had less than ten total oldest consultations to close, please indicate that.

Treasury closed 2 of its 10 oldest consultations in FY 2024.

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 2025.

Treasury's bureaus continue to evaluate their inventories of FOIA requests, consultations, and appeals to ensure that the appropriate resources are devoted toward processing the oldest requests while balancing the need to quickly process incoming requests to ensure that those do not become backlogged as well. Treasury continues to use its existing case management system to drive accountability on processing activities.

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.

Certain Treasury FOIA requests were subject to litigation during the reporting period. While the exact number of requests subject to litigation was not tracked, common causes leading to litigation included delay in responding to requests, adequacy of searches, and FOIA Exemptions. FOIA litigation impacts the Department's overall FOIA request processing times and backlogs

by diverting already limited FOIA processing capacity away from routine and backlogged FOIA requests. Court-imposed or Plaintiff-negotiated production schedules can impose significant burdens on Treasury's attorneys and FOIA staff, particularly in cases that are broadly scoped or seek voluminous quantities of records.

Treasury strives to reduce the chances of a FOIA request from entering litigation by opening lines of communication with requesters, providing interim responses to requests where possible, and providing detailed explanations of Treasury's determinations in response letters.