



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure**

**GLDS Support Services**

Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Mariana Elizabeth Vázquez  
MAESTRIA EN TRANSPARENCIA  
77000  
77050  
chetumal, 77960  
Mexico

**Date:**

March 15, 2023

**Employee name:**

Lis Fontanez

**Employee ID number:**

1000314097

**Telephone number:**

954-991-4151

**Fax number:**

855-205-9335

**Case number:**

2023-10382

Dear Mariana Elizabeth Vázquez:

This is an interim response to your Freedom of Information Act (FOIA) request dated March 13, 2023, received in our office on March 13, 2023.

You requested what taxes are collected in the United States, including rate and schedule of payments.

Your request is overly broad in nature, and we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requesters (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. *Dale v. IRS*, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) (holding that a request seeking "any and all documents...that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense"). Additionally, FOIA does not require agencies to conduct legal research. See *Lamb v. IRS*, 871 F. Supp 301, 304 (E.D. Mich. 1994) (finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories).

We encourage you to consider revising your request such that a search would not be unreasonably burdensome on the agency. Please contact the phone number at the top of this letter to further discuss your request and clarify the information you are seeking, if necessary. You may also find the IRS FOIA guide helpful in formulating your request. It is available at the following link: <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>

Send us your updated request, and a copy of your original request and a copy of this letter, within 35 calendar days, April 19, 2023, or we'll close your request with no further action. The 20 business-day statutory response time does not begin until we receive the requested information per Title 5 USC Section 552 (a)(6)(A)(i). Fax your response to 877-891-6035 or mail to:

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If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

The FOIA wasn't designed, and doesn't require agencies, to answer questions, perform research or create new documents in response to FOIA requests.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

Sincerely,



Deanna Fitti-Hafer  
Disclosure Manager  
Disclosure Office 13