Guidelines for PGLD Sensitive Case Reports
(January, 2016)

1. Process for reporting

The case worker should prepare a Sensitive Case Report (SCR) within 5 days of case assignment. Disclosure Managers (DM) can also make an SCR determination. Input "SCR" in the Subject Line within the case in AFOIA as soon as possible, even if in advance of finalization of the SCR. Follow the approval path established by your Area to elevate the SCR to Area leadership: caseworker to DM; DM to Area Technical Advisor (TA); TA to both Area Deputies. Area leadership will approve/reject the SCR and ensure reconciliation with the Bi-Weekly SCR prepared for Directors PGLD and GLDS.

2. Format for reporting

Use the most recent PGLD Sensitive Case Report form.

Complete the SCR as stated below:

- Requester Name: Enter the name of the individual making the request and their association. Example: J. Smith, Reporter USA Today, or J. Smith IRS Territory Mgr. If the requester does not have an association, and then enter "(Self)".

- Case Number: Enter AFOIA case number.

- Sensitive Case Criteria: Check applicable box. Additional information will be included in the Case Summary. See Criteria for initiating an SCR below.

- Disclosure Received Date: Enter the date the request was received in Disclosure. Where there is a substantial difference between this date and the date when the report is completed, please provide an explanation for the delay in the Case Summary section of the report.

- Due Date: Enter the original due date

- Case Summary: Enter a brief description of the issue(s) in the case (do not include an entire history sheet of the case). Do not use abbreviations and consider the audience. Do not include names unless the specific names are part of what makes the request sensitive. Be succinct.

- Action Plan: Enter a brief explanation of the recent activity and a plan of action. (Do not include an entire history sheet of the case.)

- Submitted By: Enter caseworker Name

- Date: Enter date SCR completed

Remember, a SCR should be a summary of a case and case activity. The report should be no longer than **1(one)** page. Upload the completed SCR to the Research Folder in AFOIA.

3. Criteria for initiating an SCR

Employees should exercise good judgment in determining whether a SCR should be prepared. SCRs are used to notify top management of FOIA requests and actions being taken that are sensitive in nature prior to hearing about them externally. The report template breaks the criteria down to two categories as follows:

a) Likely to attract media or Congressional attention

Does the case involve a taxpayer with a recognizable name, such as a politician, an entertainer, or a professional athlete and the actions on the case may be publicized or result in a contact to the PGLD Director or higher? Could IRS actions in the case attract attention because of the nature of the taxpayer's business? Could the taxpayer's actions, such as contacting a Member of Congress draw attention to the case?

Is the request for information related to, or from, any member or committee of Congress? Is the request from a major news media outlet? Is the request from or concerning persons, entities, issues or programs that might generate media attention?

b) Unique or novel issue

Is the case novel or unusual in some way? Does the case fall outside of the other criteria, but is worth elevating for some reason? A case under these criteria should be accompanied by a brief explanation of why it is unique. Provide this explanation in the Case Summary section of the SCR report.

Is the request for information that may have national political implications, usually from organizations known to have national political influence or represent major political parties? Is the request for information about an IRS or Chief Counsel executive, other than the PIL or Oath of Office? For example: a request for copies of the Commissioner's Travel Vouchers. Is the request from NTEU (or other national union, such as AFGE) for information on a national policy or program?