



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

[REDACTED]  
[REDACTED]  
Greenwich, CT [REDACTED]

Person to Contact:  
Carroll Field  
Telephone Number:  
(202) 622-5151  
Refer Reply to:  
OP:EX:GLD:F/1998-4477  
Date: JUN 26 1998

Dear Mr. [REDACTED]

This is in response to your May 29, 1998, Freedom of Information Act request which was sent to the Headquarters Office. We apologize for the delay in responding to your request.

In response to item six of your request, please be advised that the Internal Revenue Service is subject to the Administrative Procedures Act.

Sincerely,

Carroll Field  
Tax Law Specialist  
Freedom of Information

In response to item six of your request, please be advised that the Internal revenue service **is** subject to the Administrative Procedures Act.

## Administrative Procedures Act

### 5 USC § 556

**(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof...**

**A sanction may not be imposed on a rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence...**