

Guide to Freedom of Information Act (FOIA) Requests

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Catharine O'Connor, Esq.
Head of Education, Tax Mentor

- Licensed to practice in Florida since 2012
- Practiced Tax Controversy from 2012-2020 for one of the largest national tax resolution companies.
- Resolved millions in tax debts, logged thousands of call hours with IRS collections personnel, and worked with hundreds of clients to resolve their tax controversy issues.
- Subject matter expert in tax issues facing small businesses, particularly payroll tax debts, with years of practical experience in achieving excellent results for my client.



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Acronyms Used in Presentation

ACRONYM	MEANING	CONTEXT
ASED	Assessment Statute Expiration Date	The IRS has a limited time to assess, via audit, additional tax debt. The ASED is the date after which additional assessment by the IRS is prohibited.
AUR	Automated Underreporting	Unit within the IRS responsible for exam related to the under reporting of income. Uses computer to compare income reported by other sources to income self reported on returns.
CAF	Centralized Authorization File	The CAF unit is responsible for processing all authorizations and records of authorizations. A CAF number is a unique nine-digit identification number and is assigned the first time you file a third party authorization with IRS.
CDP	Collection Due Process	IRS must provide taxpayers an opportunity to dispute the debt prior to enforcement action commencing. A timely filed CDP hearing preserve rights to bring the dispute before the Tax Court. Time Sensitive!
CSED	Collection Statute Expiration Date	The IRS has a limited time to collect a tax debt, starting 10 years from the date of assessment (plus tolling events). The CSED is the date the debt is no longer legally enforceable.
FOIA	Freedom of Information Act	The Freedom of Information Act (FOIA) gives any person the right to request access to records of the Executive Branch of the United States Government. The records requested must be disclosed unless they are protected by one or more of the exempt categories of information found in the FOIA. Visit foia.gov for additional information.
NOD	Notice of Deficiency	Generally, the final notice issued in the examinations process. Lists changes and/or amount of the deficiency (i.e. balance due). NOD letter also carries appeals and tax court rights. Time Sensitive! May also be referred to as a Statutory Notice of Deficiency (SNOD)

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Acronyms Used in Presentation

ACRONYM	MEANING	CONTEXT
OIC	Offer in Compromise	OIC is the debt settlement program offered by the IRS. Acceptable amount is determined by the RCP, therefore each taxpayer will be unique.
PPS	Practitioner Priority Service	Phone line specifically for use by Tax Pros, can use to complete investigations on multiple taxpayer accounts or be directed to collections or exams.
RA	Revenue Agent	Employee of the IRS whose function is to exam returns.
RO	Revenue Officer	Collections officer who works out of local filed collections office (aka group office).
SFR	Substitute for Returns	Shorthand to indicate that an IRS prepared return is on file. SFRs prepared under IRC 6020(b).
TFRP	Trust Fund Recovery Penalty	Portion of payroll tax debt, for which LLC and Corporate employees, officers, and/or members can be personally liable.

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Description

- The Freedom of Information Act, 5 U.S.C. 552, provides any person the right to request access of federal agency records or information. All IRS records are subject to FOIA requests. However, FOIA does not require the IRS to release all documents that are subject to FOIA requests. The IRS may withhold information pursuant to nine exemptions and three exclusions contained in the FOIA statute. Many FOIA requests for IRS information can be obtained more efficiently using routine established agency procedures. This presentation will discuss when & how you should submit a FOIA request, best practices, and available alternatives.




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Background

- The Freedom of Information Act, 5 U.S.C. 552, provides any person the right to request access of federal agency records or information.
- The FOIA applies to records either created or obtained by an agency and under agency control at the time of the FOIA request. Agencies within the executive branch of the federal government, including the Executive Office of the President and independent regulatory agencies are subject to the FOIA.
- State governments, municipal corporations, the courts, Congress and private citizens are not subject to the FOIA.
- Department of the Treasury & Internal Revenue Service are Subject to FOIA requests.



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FOIA Request Exemptions

- Classified Documents Pertaining to National Defense and Foreign Policy
 - Internal Personnel Rules and Practices
 - Information Exempt Under Other Laws
 - Trade Secrets and Confidential Commercial or Financial Information
 - **Inter-Agency or Intra-Agency Memorandums or Letters**
 - **Personal Privacy**
 - **Law Enforcement**
 - Financial Institutions
 - Geological Information
- <https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines>



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Inter-Agency or Intra-Agency Memorandums or Letters Exemption

Applies to inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency. An example may be a letter from one IRS office to another about a decision that has not yet been adopted by the agency. One purpose of this exemption is to safeguard the deliberative policymaking process of government (the deliberative process privilege). The exemption encourages frank discussion of policy matters between IRS officials by allowing certain pre-decisional, deliberative documents to be withheld from public disclosure. The exemption also protects against premature disclosure of deliberations before final adoption of an agency policy or position. While the policy behind the deliberative process privilege is well accepted, the application of the exemption is complicated. For example, the exemption protects the policymaking process, but does not generally protect purely factual information related to the policy process, which is protected under the deliberative process privilege. The deliberative process privilege distinguishes between documents that are pre-decisional and post-decisional. **The public has a greater interest in knowing the basis for the decision once a policy is adopted. Therefore, the deliberative process privilege does not ordinarily apply to post-decisional documents.**



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Personal Privacy Exemption

Applies to personnel, medical, and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. This exemption protects the privacy interests of individuals by allowing IRS to withhold personal data kept in its files where there is an expectation of privacy. Only individuals have privacy interests. Corporations and business associations have no privacy rights under exemption six, except for closely held corporations or similar business entities. Once it has been determined that a personal privacy interest is threatened by a requested disclosure, the exemption requires agencies to strike a balance between an individual's privacy interest and the public's interest in disclosure. The Privacy Act of 1974 also regulates the disclosure of personal information about an individual. The IRS will **automatically consider** a request for personal information under both the FOIA and the Privacy Act and will rely on the statute that provides the greater access.



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Law Enforcement Exemption

- Allows agencies to withhold records or information compiled for law enforcement purposes, but only to the extent that the production of such records would cause one of the following harms described below:
 - allows the withholding of a law enforcement record that could reasonably be expected to interfere with enforcement proceedings. **This exemption protects an active law enforcement investigation from interference through premature disclosure.**
 - allows the withholding of law enforcement information that would deprive a person of a right to a fair trial or an impartial adjudication.
 - recognizes that individuals have a privacy interest in information maintained in law enforcement files. If the disclosure of information could reasonably be expected to constitute an unwarranted invasion of personal privacy, the information may be exempt from disclosure.
 - protects the identity of confidential sources. **protects from disclosure information that would reveal techniques and procedures for law enforcement investigations or prosecutions or that would disclose guidelines for law enforcement investigations or prosecutions if disclosure of the information could reasonably be expected to risk circumvention of the law.**
 - protects law enforcement information that could reasonably be expected to endanger the life or physical safety of any individual.



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Exclusions

- The FOIA also contains three special protection provisions that expressly authorize **federal law enforcement agencies** under certain specified circumstances, to treat especially sensitive records as not subject to the FOIA. IRS **may not be required to confirm the existence of these categories of records**. If these records are requested, IRS may respond that there are no records responsive to the request. However, these exclusions do not broaden the authority of the IRS to withhold documents from the public. The exclusions are only applicable to information that is otherwise exempt from disclosure.



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Scenarios Where FOIA Can be Useful

- Closed Examination Files
- Trust Fund Recovery Penalty (TFRP) files
- Old Wage & Income Information
- Archived IRS Notices
- Proof of ASED & CSED Waivers
- List of taxpayers under your CAF number (aka CAF 77)



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Consider Alternative Avenues to Access Info

- Practitioner Priority Service
 - Can mail copies of most IRS notices/letters available in their system. Try 1st before filing a FOIA request.
- Form 4506 for Copy of a Return
- Taxpayer Advocate
 - Can ask as part of a 911 OR if you already have an open case.
- Revenue Officers, Revenue Agents, & OIC Examiners
 - They have MUCH quicker access than via FOIA, worth the ask before making the official request.
- Appeals Officers (Collection Due Process/Equivalency Hearing)
 - Can request as part of the 12153 or during appeals conference itself. Make sure other case strategies are being met by CDP hearing request.



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2848 Requirements

- A 2848 is recommended, generally an 8821 will cause issues.
 - NOTE: taxpayer's can request their own records via FOIA
- Do you need to fill out 5a Additional Acts Authorized in order to submit & receive a FOIA Request on behalf of a client?
- Generally, no, as long as your 2848 gives authorization for the tax periods & types involved in the request then you have authority to receive the data.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____



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Elements of a Request

- Clear request for what information is being requested, sharing the purpose of the request can assist in narrowing their search.
 - Be specific and don't assume they will read between the lines.
- Type of Requester (impacts fees)
 - Tax Pro or Taxpayer = OTHER
- Must Establish Proof of Identity and Right to Access
 - Photo ID with signature (Driver's License is most common)
 - 2848 covering relevant tax years and tax information if on behalf of a taxpayer.
- Agreement to Fees – DO NOT PREPAY!
 - No charge for 1st 100 pages/2 hours of search time
 - \$.20 per page after that



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INFORMATION REQUESTED	Dear Disclosure Manager:	
	<p>This is a request under the Freedom of Information Act/Privacy Act.</p> <p>I request that a copy of the document(s) listed below be provided for the purpose of [insert purpose or goal if you feel it will assist in fulfillment of the request].</p> <ul style="list-style-type: none"> • Document #1 • Document #2 • Document #3 	REQUESTER: other for personal or non commercial use
RIGHT TO ACCESS	<p>I do not wish to inspect the documents first. In order to determine my status for the applicability of fees, you should know that I am an <u>"other"</u> requester seeking information for personal or non-commercial use.</p> <p>A copy of my properly completed 2848, which has been submitted to the Centralized Authorization File (CAF) unit, has been enclosed demonstrating my authority to access to the requested information.</p> <p>As proof of identity, I am including [pick one]</p> <ul style="list-style-type: none"> <input type="checkbox"/> Copy of my Driver's License, Passport, or other Government Issued Picture ID <input type="checkbox"/> Notarized statement swearing to or affirming my identity <input type="checkbox"/> A sworn statement as to my identity, under penalty of perjury. (The sworn statement must meet the requirements of 28 USC section 1746) 	FEES: Will assume agreement up to \$25, if over \$25 the FOIA employee will contact the requester.
	<p>I am willing to pay fees for this request up to a maximum of \$XX. If you estimate that the fees will exceed this limit, please inform me first.</p>	

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Methods of Submission

➤ Written Request via Mail

Internal Revenue Service
GLDS Support Services
Stop 93A
Post Office Box 621506
Atlanta, GA 30362

➤ FOIA.gov Online Request

➤ <https://www.foia.gov/>

➤ IRS FOIA Public Access Portal (RECOMMENDED)

➤ <https://foiapublicaccessportal.for.irs.gov/app/Home.aspx>

➤ Upon creating an account (will use ID.me credentials) can electronically submit and monitor requests.

➤ Requests After June 2023 will be available for download via the portal.

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Process Using FOIA Portal

- **Step 1:** Register for FOIA Portal Access (will use ID.me credentials)
 - <https://foiapublicaccessportal.for.irs.gov/app/Home.aspx>
- **Step 2:** Complete written FOIA request (see templates), sign & date, and scan as a pdf file.
- **Step 3:** Initiate new FOIA request through online portal. Complete ALL sections, upload signed request, 2848 (if needed) and Driver's License to complete the request.



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IRS

My Account Messages (0) Sign Out Help ▾

Home Check Request Status Submit Request(Y) IRS FOIA IRS.GOV

Submit Request

Requester Details

Note: Please review [IRS FOIA Guidelines](#) before submitting your FOIA request.

Confirm Mailing Address

To change your mailing address, please update in My Account.

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Request Description

To help with the processing of your request, enter the following information to the best of your knowledge:

- Taxpayer Identification Number (SSN or EIN)
- Tax Year(s)
- Location
- Specific subject matters
- Employee Name(s)

You can also provide additional documentation, such as copies of any IRS correspondence related to the subject matter requested. For additional information on submitting a FOIA request please review the [IRS FOIA Guidelines](#).

Records Description*

2850 More Characters

Requesting a complete list of my CAF authorizations also known as a CAF 77 list. My info is as follows:
Roger Nemeth
Enrolled Agent

Description Document

Add Attachment -CAF 77 Request Package.pdf ✖

Signed FOIA Request

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Choose Your Request Type

To request public access tax information, select the Request Type FOIA.

Request Type*

FOIA ▼

To get [routine access to tax records](#), you do not have to submit a FOIA Request.

Requester Category*

Other ▼

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Consent/Right to Access

Consent for Third-Party Requester

If you are a third-party requester seeking records on behalf of another individual or business entity, and the requested documents are protected under the Privacy Act (5 USC 552a) or Internal Revenue Code (IRC) 6103, you must provide an official document showing proof of proper authorization.

- See About [Form 8821](#), Tax Information Authorization, for requests for IRC 6103 protected records.
- See [IRM 10.5.6.6.1](#), Access to Records, for authorization requirements for Privacy Act protected documents (i.e. personnel records)

Consent Attachment

Add Attachment

Form 2848

Right to Access for Individuals and Businesses

If you are requesting your own records, or the records of a business entity for which you have authority to receive information protected under IRC 6103, you must attach appropriate documentation to establish your right to access these records. If you don't include such documentation your request for Privacy Act and/or IRC 6103 protected records may be denied in full. Appropriate documentation could include the following:

Individual Requesters:

- A non-expired document containing both your signature and address as they appear on the request and one other official identification document bearing your signature (such as a photocopy of a driver's license).
- A notarized statement swearing to or affirming your identity.
- A sworn statement as to identity, under penalty of perjury, is acceptable in lieu of a notarized statement. The sworn statement must meet the requirements of [28 USC 1746](#).

Non-Individual Entities:

• See [IRM 11.3.2.4](#), Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), for who may request protected tax information of entities such as partnerships, corporations, estates, etc., and what documentation must be provided.

Right to Access Attachment*

Add Attachment - Roger DL Front.JPG ✖

Driver's License

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IRS

My Account Change Password Messages (0) Sign Out Help

Home Check Request Status Submit Request IRS FOIA IRS.GOV

Submit Request

✓

Request Submitted Successfully

An email notification with the request number has been sent from DoNotReplyIRSPublicAccessPortal@ains.com to the email address provided in your requester profile. To view your request history click on the link below or use the navigation option in the toolbar above.

Request History

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[My Account](#)
[Change Password](#)
[Messages \(0\)](#)
[Sign Out](#)
[Help](#)

[Home](#)
[Check Request Status](#)
[Submit Request](#)
[IRS FOIA](#)
[IRS.GOV](#)

Check Request S

Request Details

Status – Day of Request

Alert

The download folder is currently unavailable. A response to your request, including any applicable responsive records, will be sent to your Mailing Address via US Postal Service mail.

Click on Request # to view request details.

Request #	Description	Status	Download Folder
TBD	Requesting a complete list of my CAF authorization...	To be Processed	-

Showing 1 to 1 of 1 entries

[Previous](#)
[1](#)
[Next](#)

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Request Status Page

Request #	Description	Received Date	Total Invoice Amount	Status	Download Folder
2021-08446	CAF Listing	2/9/2021	0.00	Closed	
2021-07441	CAF Listing	2/10/2021	25.00	Closed	
2021-00604	CAF Listing	10/8/2020	0.00	Closed	
2020-05483	Exam	7/15/2020	0.00	Closed	-
2024-06549	I am requesting data on the number of Offer in Com...	1/8/2024	0.00	Closed	
2024-06548	I am requesting data on Installment Agreements app...	1/8/2024	0.00	Closed	
2024-06547	I am requesting data on the number of Currently no...	1/8/2024	0.00	Closed	

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After Submission

- Can monitor status via the portal. Expect a minimum of 4-6 weeks for a response, not uncommon for it to take months.
- If there are any issues with your request an employee of the Privacy, Governmental Liaison and Disclosure Centralized Processing Unit will contact you to discuss and offer an opportunity to edit request.
- Depending on the size of the data being requested the IRS may fulfill the FOIA request by providing you a disk.
 - If a disk is provided there will be a second mailing with a password to access the data.



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Administrative Appeal Rights

- A requester has the right to appeal the following determinations:
 - There are no records responsive to the requested documents.
 - Records requested were denied, in whole or in part,
 - The type or amount of fees charged for processing the request,
 - The requester's stated fee category is changed to a different fee category (i.e., Other requester is changed to Commercial User), or
 - Denial of a request for fee waiver or expedited processing
- A requester may also appeal because they believe the IRS failed to conduct an adequate search for the documents requested. However, a requester may not file an administrative appeal for the lack of a timely response.



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Administrative Appeal Process

- Letter appealing the denial must be submitted within 90 days to

IRS Independent Office of Appeals
Attn: FOIA Appeals
3211 S. Northpointe Drive
M/S 55205
Fresno, CA 93725

- There is no form, simply write a letter outlining your case for reversing the denial. At a minimum state that you are appealing a denial. Include:
 - Identify Request & request # that was denied (copy of denial letter recommended)
 - Name & Address of the requester (i.e. you)
 - Include "Freedom of Information Act Appeal" in the lower left hand corner of the envelope containing the request.



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Judicial Appeal

- Treasury Regulation 601.702(c)(13) sets forth the circumstances under which a FOIA requester may proceed with a judicial appeal. For example, a requester has the right to challenge the denial of an administrative appeal in court. The burden of justifying the withholding of documents falls to IRS when a requester goes to court. Anyone considering filing a FOIA lawsuit should begin by reading the provisions of Treasury Regulation 601.702(c)(13).
- Expensive process and not one to be undertaken lightly.



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GENERIC & GENERAL INFORMATION AVAILABLE TO THE PUBLIC FOIA Library

IRS Organization

A Closer Look

Tax Statistics

Do Business with the IRS

Criminal Investigation

Volunteer

Freedom of Information Act

Privacy Policy

Civil Rights

Vulnerability Disclosure Policy

The Freedom of Information Act (FOIA) Library provides a comprehensive list of documents and other information available electronically on IRS.gov.

- ⊕ About the FOIA Library
- ⊕ Published Tax Guidance
- ⊕ Admin Manuals & Instructions
- ⊕ Program Plans and Reports
- ⊕ Non-precedential Rulings & Advice
- ⊕ Training & Reference Materials
- ⊕ Frequently Requested Documents

<https://www.irs.gov/privacy-disclosure/foia-library>

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Available FOIA Templates

- General
- CAF Client Listing (CAF 77)
- Audit File
- Proof Of Waiver (ASED & CSED)
- TFRP File
- SFR/Archived Wage & income
- TXMODA
- Proof of Manager Approval for Accuracy Penalty

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Dear Disclosure Manager:

General FOIA Template

This is a request under the Freedom of Information Act/Privacy Act.

I request that a copy of the document(s) listed below be provided for the purpose of [insert purpose or goal if you feel it will assist in fulfillment of the request].

- Document #1
- Document #2
- Document #3

I do not wish to inspect the documents first. In order to determine my status for the applicability of fees, you should know that I am an "other" requester seeking information for personal or non-commercial use.

A copy of my properly completed 2848, which has been submitted to the Centralized Authorization File (CAF) unit, has been enclosed demonstrating my authority to access to the requested information.

As proof of identity, I am including [pick one]

- ☐ Copy of my Driver's License, Passport, or other Government Issued Picture ID
- ☐ Notarized statement swearing to or affirming my identity
- ☐ A sworn statement as to my identity, under penalty of perjury. (The sworn statement must meet the requirements of 28 USC section 1746)

I am willing to pay fees for this request up to a maximum of \$XX. If you estimate that the fees will exceed this limit, please inform me first.

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CAF 77 FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act. I request that a copy of the CAF Representative/Client Listing be provided to me. I do not wish to inspect the documents first.

In order to determine my status for the applicability of fees, you should know that I am an "Other" requester seeking information for non-commercial or personal use. I am a tax professional and my CAF number is XXXXXXXX.

I am including a valid photo identification which includes my signature as proof of identity.

[Option 1] Send listing as a paper document. I am willing to pay copying fees for this request up to a maximum of \$XX (fill in amount)...If you estimate that the fees will exceed this limit, please contact me prior to completing my request. (There is no charge for the first 100 pages and \$.20 per page thereafter).

[Option 2] Send listing on CD as a text file using Windows NotePad.

I am willing to pay fees for this request up to a maximum of \$XX. If you estimate that the fees will exceed this limit, please inform me first.

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Dear Disclosure Manager:

Audit File FOIA Template

This is a request under the Freedom of Information Act/Privacy Act.

I am requesting all documents relating to the IRS determination that additional tax should be assessed to the above taxpayer, my client. Specifically, tax in the amount of [\$XX.XX] on [date] assessed to [tax type & year]. I am seeking all documents related to decision to find my client liable; including, but not limited to, the following documents:

- All Form(s) 4564 -Information Document Request (IDR) – issued to the taxpayer or taxpayer’s representative
- All documents received by the IRS in response to a Form 4564, whether provided by the taxpayer or taxpayer’s representative.
- All Form(s) 4549 – Income Tax Examination Changes – issued to the taxpayer or taxpayer’s representative.
- All Form(s) 886-A – Explanation of Items – issued to the taxpayer or taxpayer’s representative.
- All other letters or correspondence issued by IRS personnel related to this audit/examination.
- All Notice(s) of Deficiency

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Correspondence vs Field Exams

- Correspondence and Automated Underreporter exams usually involve minimal paperwork (CP2000, Letter 566, Notice of Deficiency, etc.)
 - Best practice would be to request via Practitioner Priority Service 1st before trying a FOIA request. Can also use a 4506 for copy of a 1040X if necessary.
- Field Exams can involve lots of documents which are difficult to get ahold of via other channels, the field office or an RA with that office can be a resource if the audit was recent.
 - Best practice get a copy of the NOD via PPS and call the listed office to request the file 1st before trying a FOIA request.

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CSED or ASED Waiver FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act/Privacy Act.

I am requesting the following for the above named taxpayer(s) and tax period(s) as it relates to consent to extend IRS statutory deadlines. [pick one]

- ☐ Copy of Form 872 – Consent to Extend the Time to Assess – signed by the taxpayer and input by the IRS on [date] as indicated by the enclosed account transcript
- ☐ Copy of Form 900 – Tax Collection Waiver – signed by the taxpayer and input by the IRS on [date] as indicated by the enclosed account transcript

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TFRP File FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act/Privacy Act.

I am requesting a copy of the 4180 file, aka a file compiled by a Revenue Officer (RO) for purposes of determining assessment of the Trust Fund Recovery Penalty (TFRP), for the above listed taxpayer. I am seeking all documents related to decision to find my client liable; including, but not limited, to the following documents:

- Completed Form 4180 – Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes
- Completed & Signed Form 4183 - Recommendation Re: Trust Fund Recovery Penalty Assessment
- Signed Payroll Tax Returns (form 941, 944, or 943s) covering the periods for which my client was held responsible for the TFRP [list periods]
- All bank signature cards and cancelled checks received by the RO, whether voluntarily from the taxpayer or via summons, covering the periods for which my client was held responsible for the TFRP [list periods]

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SFR/Archived Wage & Income File FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act/Privacy Act.

I am requesting documentation of all income reported to the IRS for the above named taxpayer(s) and tax period(s), specifically that used as the basis for a tax debt assessment. I have attempted to obtain via regular administrative channels prior to making this FOIA request. This can include, but is not limited, to the following:

- Form 4549 – Income Tax Examination Changes – related to the assessment of a Substitute For return (SFR) under IRC § 6020(B).
- Wage & Income Transcript generated by the Transcript Delivery System (TDS)

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TXMODA FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act/Privacy Act.

I am requesting a copy of the TXMODA (internal) transcript for the taxpayer(s) and tax period(s) listed above. I am a tax representative authorized to receive a copy of this transcript as laid out in IRM 21.3.10.4.4 (5) & (7). I have attempted to obtain this information via regular channels but have been unable to do so.

I requested this information from the following employee(s) on the following date(s):

- Ms./Mr. [Name], Badge # XXXXXXXXXXX on [date]
- Ms./Mr. [Name], Badge # XXXXXXXXXXX on [date]
- Ms./Mr. [Name], Badge # XXXXXXXXXXX on [date]

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Accuracy Penalty Approval FOIA Template

Dear Disclosure Manager:

This is a request under the Freedom of Information Act/Privacy Act.

I am seeking proof that the accuracy penalties assessed against the above named taxpayer, my client, on [date] in the amount of [\$XX.XX] were approved in writing by a supervisor as required by IRC § 6751(b)(1).

See Chai v. Commissioner, No. 15-1653 (2d Cir. 2017)

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Conclusion

- FOIA requests can help Tax Pros peel back the curtain at the IRS to understand more about how our clients found themselves facing their current situation.
- While they represent a great opportunity Tax Pros should remain cognizant of the time involved and what short & long term case strategies are met by pursuing.
- Recommendation is to explore alternative routes to access and when no other option is available make sure client is on board and your engagement reflects the necessary work.

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Questions?



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