

Requirements for Submitting
Freedom of Information Act
Requests

In accordance with Title 26 of the Code of Federal Regulations, Section 601.702(c)(3), a request for records shall contain the information listed below.

1. Be made in writing and signed by the person making the request.
2. State that it is made pursuant to the Freedom of Information Act, 5 U.S.C., 552.
3. Be addressed to the office which is responsible for the control of the records requested.
4. Describe the records in reasonably sufficient detail to enable us to find them. You should identify specifically what kind of information you want from the tax account file, e.g., tax returns, applicable audit information reports, transcripts of tax information etc., all of which is further identified by tax periods and type of tax.
5. Establish your identity and right to access personal and/or tax records you requested. Providing these records is limited by statute or regulations. Therefore you must:
 - a. In the case of a request made in person, the presentation of a single document bearing a photograph or the presentation of two items of identification which do not bear a photograph but do bear both a name and signature;
 - b. In the case of a request made by mail, the submission of the requester's signature, address, and one other identifier bearing the requester's signature;
 - c. The presentation in person or the submission by mail of a notarized statement swearing to or affirming such person's identity;
 - d. In the case of an attorney-in-fact, the requester shall furnish an original of a properly executed power of attorney together with one other identifier bearing the signature of the person executing such power of attorney;
 - e. A person signing a request for disclosure on behalf of a corporation shall furnish a certification by one of the officers of the corporation (other than the requester) that the person making the request on behalf of the corporation is properly authorized to make such a request;

- f. A person requesting access to records of a one-man corporation or a partnership shall provide a notarized statement that the requester is in fact an officer or official of the corporation or a member of the partnership.

NOTE: Internal Revenue Service records that are personal in nature are searchable by social security number or employer identification number. Submission of your identification number is voluntary, but failure to provide it may result in our inability to process your request.

6. Set forth the address where the person making the request desires to be notified of the determination as to whether the request will be granted.
7. State whether the requester wishes to inspect the records or desires to have a copy made and furnished without first inspecting them.
8. State your agreement to pay for appropriate fees. Fees may be waived or reduced provided such waiver or reduction has been requested in writing, and it is determined that providing the requested information is in the public interest because it is likely to contribute significantly to public understanding of the operations of the Internal Revenue Service and is not primarily in the commercial interest of the requester.
9. In addition to the information specified in item 5, and attestation, under penalty of perjury, into which of the five following categories of requesters you fall:
 1. Commercial use requester.
 2. Media requester.
 3. Educational institution requester.
 4. Non-commercial scientific institutional requester.
 5. Other requester.

This information is required per 26 CFR 601.702(f).