



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure  
GLDS Support Services  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362**

David W. Collins  
DC Tax, LLC  
9301 Ocoee Street, 64  
Ooltewah, TN 37363

**Date:**  
December 10, 2024  
**Employee name:**  
J. Carrion  
**Employee ID number:**  
1003230699  
**Telephone number:**  
787-522-1830  
**Fax number:**  
855-203-7004  
**Case number:**  
2025-03688  
**Re:** Troy C. Searl

Dear David W. Collins:

This is a final response to your Freedom of Information Act (FOIA) request we received on November 25, 2024.

You requested a copy of the entire examination file pertaining to your client for tax year 2021.

To process your FOIA request, I need the items checked below:

Sign your request. A stamped signature is not sufficient to establish a requester's identity or right to obtain access to records the disclosure of which is restricted by statute or other authority. A FOIA request for such records under 5 USC 552(a)(3) must, therefore, be physically signed by the requester. IRS does not accept digital signatures for FOIA requests for access to tax records, but will accept a scanned version of the original request bearing the signature of the requester or authorized representative.

State your agreement to pay for search and copying fees, or request they be reduced or waived. Fees may be reduced or waived only if you can show disclosure of the requested information is in the public interest rather than the commercial interest of the requester.

Provide, under penalty of perjury, a statement of your category as a requester (commercial, news media, educational, non-commercial, scientific or individual (other)). State how the records will be used unless individual (other).

Send us your updated request and a copy of this letter within 35 days, January 14, 2025, or we will close your request with no further action. Please ensure the copy of this letter is on top of the correspondence to ensure proper processing of your request. 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.

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 312-292-2929. 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,



J. Carrion  
Senior Disclosure Specialist  
Disclosure Office 07