**ATTENTION: TO ENSURE YOUR FREEDOM OF INFORMATION ACT (FOIA) REQUEST CAN BE PROCESSED TIMELY PLEASE FULLY REVIEW AND EDIT THIS TEMPLATE AS NECESSARY PRIOR TO SUBMITTING**

FOIA requests, other than those qualifying for expedited processing, are worked on a first-in, first-out basis.

For more information on IRS FOIA Process please visit their website at [Freedom of Information Act (FOIA) Guidelines | Internal Revenue Service (irs.gov)](https://www.irs.gov/privacy-disclosure/freedom-of-information-act-foia-guidelines)

FOIA requests can be submitted online by visiting <https://foiapublicaccessportal.for.irs.gov/>

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June 19, 2023

FOIA Requester Service Center

Internal Revenue Service

Central Processing Unit Stop 211

P.O. Box 621506

Atlanta, GA 30362-3006

[Professional’s Name]

[Address]

[City, State, & Zip]

Phone:

Fax:

Taxpayer Name:

Taxpayer SSN:

Tax Period(s) Covered by Request:

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).

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.

Thank you for your consideration of this request.

Sincerely,

[Ink Signature]

[Print Name]