

This model request can be adapted to request IRS-state tax agency agreements for your state. Change name, address & telephone number in the header; name & SSN in the identification line; name in signature line & notary verification; and replace Oklahoma Tax Commission & OTC with the name of your state tax agency throughout.

In the alternative, request the agreements, memorandums, etc., from your state tax agency. Use your state open records act and/or administrative procedures act as authority for the request – state agencies aren't governed by the Federal Administrative Procedures Act.

Once you receive documents, notify me via email at dandmc@kayserv.net as we would like to accumulate copies of the agreements for all states that have agreements with IRS. If someone hasn't already forward agreements for your state, we would like to have scanned PDF copies or clear photocopies that you receive.

This basic FOIA form can be adapted for other requests. While we recommend sending FOIA requests via certified mail with green card return, first class mail is adequate. Because of security screening, mail sent to government offices in Washington, D.C. is slow so response time may be delayed.

Rather than having signatures notarized, you may include a photocopy of picture I.D. such as a driver's license or two pieces of identification that don't have pictures.

Finally, delete these preliminary paragraphs written in red before finalizing your request.

Dan Meador

Freedom of Information Act Request

October 18, 2003

Disclosure Officer
Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

IDENTIFICATION: John Doe, SSN 555-55-5555

PURPOSE: Secure copies of state-federal agreements & memorandums between the Commissioner of Internal Revenue and the Oklahoma Tax Commission

AUTHORITIES: 5 U.S.C. § 552; 26 CFR §§ 601.701 & 601.702; 26 CFR § 301.6203-1; 26 U.S.C. § 6103; and IRS Policy Statement P-6-13.

Dear Disclosure Officer:

This request for records, documents and other items is being submitted under authorities cited above. All documents, records and other items fall into the category made available under 26 CFR § 601.701(a)(3); they are not of a nature exempted under any category listed in 26 CFR § 601.701(b).

Per Policy Statement P-6-13, Internal Revenue Service personnel are required to provide one-stop service. Therefore, you have an obligation to either personally provide the requested items or forward the whole request or portions thereof to whatever office has custody of items that are not maintained at your office. Policy Statement P-6-13 is published at § 1.2.1.6.5 of the Internal Revenue Manual:

(1) One-stop service defined: Assistance and information to taxpayers contacting the Service will be sufficiently timely, complete, and accurate to minimize the need for further contact by the customer on the same issue(s).

(2) One-stop service is defined as the resolution of issues during the taxpayer's initial contact or as a direct result of that contact. One-stop service complements and promotes the Service's three key objectives: reduce taxpayer burden, improve voluntary compliance and improve customer satisfaction and quality-driven productivity. Service employees will take the necessary steps to provide one-stop service in all types of contacts initiated by the taxpayer whether the contact is by telephone, correspondence or face-to-face.

Procedural Requirements, Declarations, Disclosure, etc

1. This request is being submitted to the national office as I have no way of knowing what documents and records are maintained in what Internal Revenue Service office, particularly since the Commissioner of Internal Revenue has failed to publish organization statements required by 5 U.S.C. § 552(a) since IRS reorganization in October 2000. Therefore, portions of this request may be forwarded from your office to whatever other IRS office has custody of the items being requested. Response time will be governed by provisions of 26 CFR §§ 601.702(c)(7)-(9).
2. Items being requested are adequately described to be easily located. (26 CFR § 601.702(c)(3)(iv))
3. I attest that I have a material interest in the items being requested so am exempt from 26 U.S.C. § 6103 restrictions. (26 CFR § 601.702(c)(3)(v))
4. In order to positively identify myself, I am having my signature notarized by a notary public who is commissioned by the state. (26 CFR § 601.702(c)(4)(ii)(c))
5. Response may be made and items being requested should be sent to me at the postal delivery address listed in the heading of this request. (26 CFR § 601.702(c)(3)(vii))
6. You have my firm promise, that upon your billing, I will pay the Internal Revenue Service a sum of up to \$250.00 for photocopying and other costs for location and reproduction of the requested records.
7. I am classified in the category "other requesters" (26 CFR § 601.702(f)(3)(i)(E)), so am subject to the billing schedule prescribed by 26 CFR § 601.702(f)(3)(ii)(E).

Documents & Records Request

Please send the following items. Additionally, have each document certified as

true and correct under Internal Revenue Service seal.

1. Provide a copy of the Agreement on Coordination of Tax Administration between the Internal Revenue Service or the Commissioner of Internal Revenue and the Oklahoma Tax Commission.
2. Provide a copy of the Amended Implementing Agreement between the Internal Revenue Service or the Commissioner of Internal Revenue and the Oklahoma Tax Commission..
3. Provide a copy of the Memorandum of Understanding between the Internal Revenue Service or Commissioner of Internal Revenue and the Oklahoma Tax Commission, the memorandum concerning Abusive Tax Avoidance Transactions.
4. Provide the list of names of IRS personnel responsible for information exchange and coordination of the IRS-OTC memorandum of agreement.
5. Provide the list of names of OTC personnel responsible for information exchange and coordination of the IRS-OTC memorandum of agreement.
6. Provide a copy of IRS technical guides promulgated under § 7.D of the memorandum of agreement.

Please comply with response time requirements prescribed by 26 CFR § 601.702.

Regards,

John Doe

Notary Public

I certify that on the date set out below, John Doe, known to me, signed this Freedom of Information Act request.

My commission expires _____.

Notary Public

Date

SEAL: