

Respond Directly as a TAXPAYER

This guide will assist taxpayers in identifying cases where Responding Directly may be more advantageous without delay in actions and response.

Your Rights to Records

The Right to Routine Access of Many IRS Records

Find tax returns, transcripts, open case files, tax-exempt or political organization returns, tax forms and publications, tax court opinions and the Internal Revenue Code.

The Right to Transcripts

The Right to Directly Request Records from IRS Employees

The Right to Access Many Records Online

A 1996 amendment to the FOIA, required federal agencies to make many types of records available online. Visit the IRS FOIA Library to learn more. Tax guidance, administrative manuals and instructions, program plans and reports, non-precedential rulings and advice, training materials and other public records are available in the library.

The Right to Access Records

The Freedom of Information Act was enacted in 1966 and gives the public the right to access records from federal agencies. FOIA requires agencies to respond to requests for records the agency maintains within 20 business days.

The Right to Electronically Submit a FOIA

The IRS FOIA Public Access Portal is a secure portal that allows requesters to electronically submit a FOIA request(s), check the status of submitted request(s), and securely send and receive messages to and from the agency.

The Right to Appeal an IRS Decision in an Independent Forum

The IRS must inform the requester of their right to appeal the following determinations to the head of the agency.

1. There are no records responsive to the requested documents.
2. Records requested were denied, in whole or in part,
3. The type or amount of fees charged for processing the request,
4. The requester's stated fee category is changed to a different fee category (i.e., Other requester is changed to Commercial User), or
5. 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.

A person may administratively appeal any portion of a record denied when their request is granted in part and denied in part. An administrative appeal does not affect any records the IRS has released.

There is no charge for filing an administrative appeal. More information about the procedural requirements for filing an appeal are found at Treasury Regulation 31 CFR Part 1 §1.6. An appeal may be filed by sending a letter to:

IRS Independent Office of Appeals

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

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.