



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D C. 20224

December 18, 2025

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Affected IRM: 4.70.11

MEMORANDUM FOR EMPLOYEE PLANS EXAMINATIONS EMPLOYEES  
EXEMPT ORGANIZATIONS EXAMINATIONS EMPLOYEES  
FEDERAL STATE LOCAL/EMPLOYMENT TAX EMPLOYEES  
INDIAN TRIBAL GOVERNMENTS EMPLOYEES  
TAX EXEMPT BONDS EMPLOYEES

FROM: Edward T. Killen /s/ *Edward T. Killen*  
Commissioner, Tax Exempt Government Entities

SUBJECT: Requests for Open Examination File and Workpapers

This memorandum issues guidance on Requests for Open Examination File and Workpapers until revisions to IRM 4.70.11 are published. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** To ensure all TE/GE employees conducting examinations are aware of their responsibility and obligation to make record(s) available, including compliance files, to authorized taxpayers and/or their representative without directing or requiring individuals to file FOIA requests.

**Background/Source(s) of Authority:** Under IRC 6103(e), Disclosure to Persons Having Material Interest, taxpayers have a right to receive their return information (administrative file and workpapers) unless the Secretary determines that the release of the information would seriously impair tax administration.

**Procedural Change:** TE/GE employees and managers involved with conducting examinations must follow these administrative procedures when applicable. Please see procedures as shown in Attachment 1.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.70.11, Examining Process, TE/GE Examinations, Administrative Matters by [date not to exceed two years from the date of this memo.]

**Effective Date:** This memorandum is effective when issued.

**Contact:** If you have any questions, please contact Jayne Maxwell, Technical Advisor, 512-339-5341.

Attachment 1

Distribution:

[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

## Attachment 1

### 4.70.11.8.X (XX-XX-XXXX)

#### Requests for Open Examination File and Workpapers

- (1) The examiner may be asked by a taxpayer or representative for a copy of the examiner's files or workpapers. Under [IRC 6103\(e\)](#), Disclosure to Persons Having Material Interest, taxpayers have a right to receive their return information (administrative file and workpapers) unless the Secretary determines that the release of the information would seriously impair tax administration. Examiners should provide the taxpayer and their POA a copy of the file and workpapers for **open** examinations directly when asked, to the extent their release does not adversely impact tax administration.

NOTE: See [IRM 7.1.7.2](#), Disclosure of Case Files, for additional details.

- (2) [IRC 6103\(e\)\(7\)](#) allows the IRS to withhold return information if the release would impair tax administration. Impairment determinations should not be so narrowly construed to prevent the release of all information and are generally made at the supervisory level per [IRM 1.2.2.12.2](#), Delegation Order 11-2 (Rev. 5), Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents. The following are examples of information that should not be released (not all-inclusive):
- Information which could reveal how the IRS selects returns for examination, including but not limited to classification worksheets. (See [IRC 6103\(b\)\(2\)](#)).
  - Information that would reveal the identity of a confidential informant
  - Other sensitive information about the nature, scope, limits, or direction of the examination, that if revealed, would hamper the investigation (e.g., fraud development)
- (3) Before any information is released, examiners must be sure the person requesting access has a legal right to the information and must review the information to determine that release of the information would not seriously impair tax administration. If a request for the administrative file or workpapers is received by telephone or email, the examiner must ask sufficient questions and obtain adequate information to confirm the requestor's identity. See [IRM 11.3.2](#), Disclosure to Persons with a Material Interest, for information concerning who may be authorized to receive return information, including copies of files or workpapers, and [IRM 11.3.2.3.2](#), Requirements for Verbal or Electronic Requests, for guidance on verifying a requestor's identity.

- (4) At times, the IRS is required to summons documents as well as contact third parties to obtain necessary information. Any summoned document and/or third-party contact information is return information. Such information can be withheld if the IRS determines that its release would:
- a. Jeopardize collection of any tax,
  - b. Involve reprisal against any person, or
  - c. Jeopardize any pending criminal investigation.
- (5) The administrative file and workpapers may contain predecisional draft documents and the thoughts and impressions of IRS or Counsel employees. Such materials might need to be redacted under the deliberative process privilege, the attorney client privilege, or the attorney work product doctrine. See [IRM 11.3.13.5.2.6](#), Exemption (b)(5).
- (6) Examiners should contact [Disclosure](#) to request assistance if there are any concerns about whether something in the file should be released. [Respond Directly](#) on the Disclosure website provides additional guidance regarding the release of the examination file and workpapers.
- (7) Taxpayers and their authorized representatives do not need a FOIA request to obtain copies of the taxpayer's open examination case files. However, if a FOIA request is received, the Disclosure office has jurisdiction. Examiners should immediately forward FOIA requests to Disclosure (see [Where to Send Disclosure Requests \(FOIA, Privacy Act, Subpoenas, Ex Parte Court Orders\)](#)), and respond promptly if contacted by Disclosure staff about a FOIA request. Refer to [IRM 11.3.13](#), Freedom of Information Act, and [Freedom of Information Act](#) on the Disclosure and Privacy Knowledge Base for additional information.