

LB&I International Practice Service Process Unit – Audit

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Unit Name	Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR
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Process Overview

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Process Description

During an exam, when foreign-based documentation requested by an Information Document Request (“IDR”) was not sufficiently provided, issuing a formal document request (“FDR”) is one means to obtain them. Congress provided for FDRs “to discourage taxpayers from delaying or refusing disclosure of certain foreign-based information to the IRS.” [H.R. Conf. Rep. No. 97-760, 97th Cong., 2d Sess. (1982), 1982-2 C.B. 600] (“Conference Committee Report”) When a FDR was not substantially complied with and the taxpayer did not have reasonable cause, the foreign-based documentation requested is not admissible in court.

Example Circumstances Under Which Process Applies

Following is a nonexclusive list of issues for which FDRs may be valuable:

- Subpart F
- Investment of earnings in US property
- Foreign tax credits
- Dividend repatriations
- Debt v. equity
- Loan v. dividend
- Limitations on deductions for related-party payments
- Ownership of foreign bank accounts and assets
- Ownership of foreign trusts
- Investments in partnerships, disregarded entities, foreign corporations, and passive foreign investment companies
- Exchange rate calculations for earnings and profits, foreign taxes, and other transactions

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Determination of Process Applicability

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
The following criteria must be met before issuing a FDR.		
Criteria	Resources	6103 Protected Resources
An IDR issued was not responded to or the response was not sufficient.	<ul style="list-style-type: none"> ▪ IRC § 982(c)(1) Formal document request ▪ Conference Committee Report ▪ IRM 4.61.4 Exhibit 4.61.4-1 Formal Document Request 	
The requested documents “may be relevant” or material to the tax treatment of an examined item. “May be relevant” is a broad standard according to <i>U.S. v. Powell</i> . Generally, any information that might throw light on the US Taxpayer’s (“UST”) liability will be found to be relevant by the courts.	<ul style="list-style-type: none"> ▪ IRC § 982(d)(1) Foreign-based documentation ▪ <i>U.S. v. Powell</i>, 379 U.S. 48 (1964) ▪ <i>Matter of Intern. Marketing Ltd.</i>, 66 AFTR 2d 90-5466, 90-2 USTC 50,476, 1990 WL 138528 (ND CA 1990). 	
The documents requested are located outside the US, i.e., foreign-based documentation.	<ul style="list-style-type: none"> ▪ IRC § 982(d)(1) Foreign-based documentation 	

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Determination of Process Applicability (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
The following criteria must be met before issuing a FDR.		
Criteria	Resources	6103 Protected Resources
<p>The requested foreign-based documentation is held by a foreign entity, whether or not controlled by the UST.</p> <p>Obviously, if UST owns (directly) controlling interest (i.e., greater than 50%) in a foreign affiliate which has custody or control over documents, UST has the power to provide copies of those documents to the Service.</p>	<ul style="list-style-type: none"> ▪ Conference Committee Report ▪ IRM 4.61.4.7(1) Obtaining Records from a Foreign ▪ Member of the Controlled Group ▪ IRM 4.61.4.4.1 Production of Taxpayer's Books and ▪ Records ▪ IRC § 6038(e)(2) Control of corporation 	

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Determination of Process Applicability (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
The following criteria must be met before issuing a FDR.		
Criteria	Resources	6103 Protected Resources
<p>When UST owns (directly) less than controlling interest in a foreign affiliate, UST's power to provide documents held by the foreign affiliate to the Service depends on the facts and circumstances.</p> <p>When a foreign shareholder with 25% ownership of UST has possession, custody, or control of foreign-based documentation, a FDR is not applicable. Instead, pursuant to § 6038A, an authorization of agent and a summons apply.</p>	<ul style="list-style-type: none"> ▪ Conference Committee Report ▪ <i>Benedicto V. Yujuico et ux. v. U.S.</i>, 818 F. Supp. 285 ▪ (ND CA, 1993) ▪ IRC § 6038A(e)(1) and (2) Enforcement of requests ▪ for certain records ▪ See the Index of Other Related Processes for IPS ▪ Units that discuss IRC § 6038A 	

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Summary of Process Steps

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR	
<u>Step 1</u>	Determine where the records are located
<u>Step 2</u>	Review IDRs to identify the foreign-based documentation requested but not provided
<u>Step 3</u>	Consider issuing additional IDRs for foreign-based documentation needed
<u>Step 4</u>	Use enforceable language on a Form 4564 for the FDR

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Summary of Process Steps (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR	
Step 5	Copy the IDRs which were not sufficiently responded to
Step 6	Prepare the formal document request cover letter
Step 7	Email the FDR to Counsel for review
Step 8	Mail the FDR to UST

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Step 1

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 1: Determine where the records are located

FDRs only apply to foreign-based documentation, i.e., records located outside the US.

Considerations	Resources	6103 Protected Resources
<p>If not previously done, consider issuing an IDR with language similar to the following (in this example XYZ, Inc. is the foreign entity):</p> <p>For each of the following accounting and/or legal records of XYZ, Inc, please explain which entity has custody and/or control over the original:</p> <ul style="list-style-type: none"> ▪ General ledger ▪ Accounting journals (including, but not limited to, general journals, purchase journals, sales journals, cash receipts journals, cash disbursement journals, and payroll journals) ▪ Legal agreements (including, but not limited to, construction contracts, agency agreements and partnership agreements) ▪ Joint venture agreement dated 03/13/13 with ABC, Ltd (including all amendments and/or modifications) ▪ Invoices to DEF, Co dated during the year ended 12/31/13. <p>For each item requested above, identify in which country it is located.</p>	<ul style="list-style-type: none"> ▪ IRC § 7602 Examination of books and records ▪ Treas. Reg. 301.7602-1 Examination of books and witnesses 	

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Step 1 (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 1: Determine where the records are located

FDRs only apply to foreign-based documentation, i.e., records located outside the US.

Considerations	Resources	6103 Protected Resources
<p>Even though you asked UST, verbally and by IDR, for the location of a foreign entity's records the answers may not be clear or complete.</p> <p>UST may maintain all of the foreign entity's original accounting records and legal documents. UST may only maintain the general ledger and accounting journals but not the supporting documentation such as invoices, purchase orders, and receipts. UST might not maintain any of the foreign entity's records. Any combination is possible.</p> <p>Further, when you issue the FDR for records located outside the US, UST may relocate the records to its custody in the US.</p> <p>For these reasons, on the same date the FDR is issued, issue a summons under § 7602 to UST for the same documents. A summons under § 7602 is for records held in the US by a UST.</p>	<ul style="list-style-type: none"> ▪ IRM 4.61.4 Exhibit 4-1(9) Formal Document Request ▪ Field Service Advice (FSA) 1998-300 (1992), 1992 WL 1354829 ▪ Form 2039 (Summons and Instructions) 	

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Step 2

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 2: Review IDRs to identify the foreign-based documentation requested but not provided

FDRs only apply when UST failed to produce foreign-based documentation in response to normal request procedures.

Considerations	Resources	6103 Protected Resources
A FDR cannot be used to request foreign-based documentation unless it was requested previously by an IDR. On a paper copy of these IDRs, consider noting the items that were insufficiently responded to.	<ul style="list-style-type: none"> Form 4564 (Information Document Request) 	
<p>Determining sufficiency of IDR responses depends, in part, on how the IDR item was worded. For example, if two years were under exam and the IDR item was “Please provide copies of audited financial statements for [name of UST].” In that case, UST could provide the balance sheet and income statement for one year, not two. Also, UST could omit the audit opinion or the footnotes from the response. A description using enforceable language is “Please provide complete copies of the audited financial statements (including the audit opinion and footnotes) of [name of UST] for each of the years ended 12/31/0Y and 12/31/0Z.</p> <p>For the requested documents that were adequately described in an IDR but not provided by UST, give UST a written record listing the foreign-based documentation not provided. To the extent UST provided documents that were not sufficient, explain in the written record why they were not sufficient. Such record makes it clear to UST that IDR responses were not sufficient. Also, a court may review such record to determine whether the IRS met the requirements of § 982.</p>	<ul style="list-style-type: none"> See document titled “Sample IDR Language: Using Enforceable Language” 	

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Step 3

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 3: Consider issuing additional IDRs for foreign-based documentation needed

Considerations include the need for additional foreign-based documentation at Administrative Appeals, or in court, or to support a reasonable adjustment if UST does not comply with the FDR; as well as the timeline for the case.

Considerations	Resources	6103 Protected Resources
<p>Consider issuing additional IDRs for foreign-based documentation that was:</p> <ul style="list-style-type: none"> not adequately described in previous IDRs, or no previously requested, but needed. <p>Repeat Steps 1 and 2 after responses are received.</p>		
<p>Alternatively, issue additional IDRs in conjunction with the preparation and issuance of the FDR. That additional IDRs are issued in close proximity to the issuance of the FDR is reasonable if adequate response time was given in the previous IDRs. For example, when UST has controlling interest in a foreign entity, an adequate response time for an IDR is 30 days. If additional time is needed, UST can explain that and ask for an extension. However, when UST provides no response, or waits until the 30th day to provide insufficient responses, then UST is unresponsive. In response to the FDR, UST then has another 90 days. A total of 120 days to provide foreign-based documentation that could be provided in 30.</p> <p>Remember, a FDR is issued after normal request procedures fail to produce foreign-based documentation. A FDR is issued to compel UST to produce foreign-based documentation that was requested before. That UST waited until a FDR was issued before providing foreign-based documentation is not justification to delay issuing additional IDRs and, thus, the exam.</p>	<ul style="list-style-type: none"> IRC § 982(c)(1) Formal document request IRC § 982(a) General rule 	

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Step 3 (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 3: Consider issuing additional IDRs for foreign-based documentation needed

Considerations include the need for additional foreign-based documentation at Administrative Appeals, or in court, or to support a reasonable adjustment if UST does not comply with the FDR; as well as the timeline for the case.

Considerations	Resources	6103 Protected Resources
<p>When preparing additional IDRs, consider asking for only one item per IDR.</p> <p>Alternatively, group like items into separate IDRs.</p> <p>Either choice makes it easy to keep track of insufficient IDR responses.</p>		

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Step 4

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 4: Use enforceable language on a Form 4564 for the FDR

A FDR consists of three parts, one of which is a Form 4564 describing the foreign-based documentation sought now.

Considerations	Resources	6103 Protected Resources
<p>Using enforceable language on a Form 4564, describe the foreign-based documentation sought now.</p> <p>Consider numbering this Form 4564 with the prefix F, for example F01. Subsequent FDR Forms 4564 could be numbered, for example, F02, F03, etc.</p>	<ul style="list-style-type: none"> ▪ IRC § 982(c)(1)(C) a description of the ▪ document being sought 	

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Step 5

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 5: Copy the IDRs which were not sufficiently responded to

A FDR consists of three parts, one of which is copies of the previously issued IDRs for which insufficient responses were received.

Considerations	Resources	6103 Protected Resources
Print unmarked copies of the previously issued IDRs which requested the items included in the written record to UST of (a) the foreign-based documentation not provided and (b) explanations for the foreign-based documentation provided that was not sufficient. (See Step 2.)		

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Step 6

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 6: Prepare the FDR cover letter

A FDR consists of three parts, one of which is a FDR cover letter.

Considerations	Resources	6103 Protected Resources
<p>Use Letter 2261(IN) (Formal Document Request Letter) as the FDR cover letter.</p> <p>Following are tips for filling in some of the fields in Letter 2261(IN) :</p> <ul style="list-style-type: none"> ▪ “Date,” insert the date mailed. ▪ “Person to Contact” and “Refer Reply to,” insert the name of the examining agent. ▪ “Last Date to Respond...” insert the 89th day from the mailing date. ▪ In Item 2, after “Document Request,” insert the numbers of the IDRs which were not sufficiently responded to. For example (IDRs 001, 002 and 003). ▪ In the paragraph beginning with “Further,” after “Document Request” describe the adjustments that might apply. 	<ul style="list-style-type: none"> ▪ Form 2261 (IN) Formal Document Request Letter 	
<p>Letter 2261(IN) requests certified English translation of documents written in a foreign language.</p>	<ul style="list-style-type: none"> ▪ Conference Committee Report 	


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Step 7

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 7: Email the FDR to Counsel for review

Email all three parts of the FDR to Counsel: (a) Form 4564 describing the foreign-based documentation sought now, (b) copies of the previously issued IDRs for which insufficient responses were received, and (c) the FDR cover letter.

Considerations	Resources	6103 Protected Resources
 CONSULTATION: The International Examiner (“IE”) should work with local counsel to review the FDR Form 4594 for use of enforceable language.	<ul style="list-style-type: none"> IRM 4.61.4 Exhibit 4.61.4-1 Formal Document Request 	
<p>Also, Counsel will review the FDR to ensure the following required information was provided:</p> <ul style="list-style-type: none"> A time and place to provide the foreign-based documentation to the Service, An explanation of what foreign-based documentation was not provided or why the foreign-based documentation submitted was not sufficient, A description of the foreign-based documentation now sought, and The consequences to UST of the failure to produce the foreign-based documentation requested by the FDR. 	<ul style="list-style-type: none"> IRC § 982(c)(1) Formal document request 	

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Step 8

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR

Step 8: Mail the FDR to UST

The FDR response due date and how the FDR is delivered are statutorily prescribed. Failure by UST to comply with the response due date, unless extended by the IRS or reasonable cause applies, precludes foreign-based documentation in a court with jurisdiction. Failure by the IRS to comply with the requirements for delivery of a FDR voids it.

Considerations	Resources	6103 Protected Resources
After review points are discussed and resolved with Counsel, update the cover letter and the FDR Form 4564 with the mailing and due dates. The due date must be 89 days, including holidays and weekends, after the mailing date.	<ul style="list-style-type: none"> IRC § 982(a) and (c) 	
§ 982 requires that the FDR be sent by registered or certified mail. Registered or certified mail sent “return receipt requested” provides evidence that the FDR was received. Also, the FDR must be mailed to UST’s last known address, not to a representative’s address. If these requirements are not met, UST can challenge the IRS’ use of § 982 to preclude foreign-based documentation in court.	<ul style="list-style-type: none"> IRC § 982(c)(1) Formal document request 	


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Other Considerations / Impact to Audit

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
<p>UST must deliver the foreign-based documentation at the time and place of production specified in the FDR cover letter. Usually, the place is an IRS office.</p> <p>Since a FDR is made after normal request procedures, only clearly reasonable good faith requests to change the time and place of production should be honored. A request that continues a pattern of delay is not a clearly reasonable good faith request. Consider discussing the facts and circumstances of an extension request with Counsel.</p> <p>If record production is by mail, the package must be postmarked by the due date.</p>	<ul style="list-style-type: none"> ▪ IRC § 982(c)(1) Formal document request 	
<p>UST can request from the IRS a 90-day extension of time to respond to a FDR. For example, English translations of foreign-based documentation might not be reasonably possible in 90 days. If an extension is granted, send UST a confirmation of the extension by registered or certified mail, return receipt requested, and document the extension in the case file.</p>	<ul style="list-style-type: none"> ▪ IRC § 982(d)(3) Authority to extend 90-day period ▪ Conference Committee Report 	
<p>Review the FDR responses to determine substantial compliance. If UST did not provide any foreign-based documentation requested by the due date, then UST did not substantially comply with the FDR. Prepare a Notice of Proposed Adjustment (“NOPA”) with reasonable adjustments based on the information currently known.</p>	<ul style="list-style-type: none"> ▪ Form 5701 (Notice of Proposed Adjustment) 	

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Other Considerations / Impact to Audit (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
<p>UST may respond with some, but not all of the foreign-based documentation requested. Substantial compliance is a matter of facts and circumstances. It is the importance of the foreign-based documentation provided, not the number or proportion.</p>	<ul style="list-style-type: none"> ▪ Conference Committee Report 	
<p> CONSULTATION: After analyzing the FDR responses for substantial compliance, discuss your findings with Counsel and the Information Gathering IPN.</p>		
<p>If compliance was substantial, all requested foreign-based documentation is admissible, even those that were not provided. If compliance was not substantial, none of the foreign-based documentation requested is admissible to a court having jurisdiction over a civil proceeding, even those that were provided.</p> <p>In <i>Flying Tigers</i>, the Tax Court ruled that an affidavit, with accompanying documents, from an officer of UST was not allowed in court. The court noted that to allow the affidavit and accompanying documents, which were based in large part on the foreign-based documentation excluded from trial, would circumvent the purpose of IRC § 982.</p>	<ul style="list-style-type: none"> ▪ <i>Flying Tigers v. Commissioner</i>, 92 T.C. 1261 (1989) 	

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Other Considerations / Impact to Audit (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
<p>In the Form 4665 (“T letter”) to Appeals, and during the pre-conference hearing, discuss how UST did not substantially comply with the FDR.</p> <p>Appeals will consider whether the IRS is likely to prevail in its determination that UST failed to substantially comply with the FDR. If the IRS is likely to prevail, then all foreign-based documentation requested by FDR should have little or no weight in Appeals’ determination of the hazards of litigation.</p>	<p>Form 4665 (Report Transmittal)</p>	
<p>Within 90 days of the FDR issue, UST can file a petition to quash a FDR with a US District Court having jurisdiction. If the petition is granted, the FDR is voided.</p>	<p>IRC § 982(c)(2)(A) Proceeding to quash; in general</p> <p>IRC § 982(c)(2)(B) Proceeding to quash; jurisdiction</p>	

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Other Considerations / Impact to Audit (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
<p>In any proceeding to quash, the US may counterclaim to enforce the FDR.</p> <p>The same requirements for court enforcement of a summons apply to that of a FDR.</p> <p>Those requirements are that:</p> <ul style="list-style-type: none"> ▪ there is a legitimate purpose for the investigation; ▪ the material sought is relevant to that purpose; ▪ the material sought is not already within the IRS' possession; and ▪ those administrative steps which are required by the IRC have been taken. <p>Regarding the relevance of material sought, the Service has the authority to examine any books, paper, records, or other data that may be relevant to ascertain the correctness of a return, make a return (when none was made), or determine the proper tax liability.</p>	<ul style="list-style-type: none"> ▪ IRC § 982(c)(2)(A) Proceeding to quash; in general ▪ FSA 1993 WL 1468186, Mar 17, 1993 ▪ Conference Committee Report ▪ <i>Flying Tigers v. Commissioner</i>, 92 T.C. 1261 (1989) ▪ <i>Matter of Intern. Marketing Ltd.</i>, 66 AFTR 2d 90-5466, 90-2 USTC 50,476, 1990 WL 138528 (ND CA 1990). ▪ <i>U.S. v. Powell</i>, 379 US 48 (1964) ▪ IRC § 7602(a) Authority to summon, etc. 	


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Other Considerations / Impact to Audit (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
<p>The language “may be relevant” allows the IRS to obtain documents of potential relevance to an ongoing investigation. The Service cannot be expected to know that a document is relevant until it is obtained and reviewed. Thus, the Service should not be required to establish that the documents sought are actually relevant in any technical, evidentiary sense.</p> <p>The Second Circuit’s relevance standard “might have thrown light upon the correctness of the return” is widely accepted.</p> <p>In <i>U.S. v. Harrington</i>, the Second Circuit added that “might” indicated a realistic expectation (not an idle hope) that something may be discovered.</p> <p>In <i>Flying Tigers</i>, the Tax Court ruled that when UST failed to produce, by court order, the foreign-based documentation requested by the FDR, the foreign-based documentation was deemed material and relevant.</p>	<ul style="list-style-type: none"> ▪ <i>U. S. v. Arthur Young</i>, 465 U.S. 805 (1984) ▪ <i>Foster v. U.S.</i>, 265 F.2d 183 (2nd Cir. 1958), cert. den. 360 U.S. 912 (1959). ▪ <i>U.S. v. Egenbern</i>, 443 F.2d 512 (3rd Cir. 1971) ▪ <i>U.S. v. Wyatt</i>, 637 F.2d 293 (5th Cir. 1981) ▪ <i>U.S. v. Turner</i>, 480 F.2d, 272 (7th Cir. 1973) ▪ <i>U.S. v. Ryan</i>, 455 F.2d 728 (9th Cir. 1972) ▪ <i>U.S. v. Harrington</i>, 388 F.2d 520 (2nd Cir. 1968) ▪ <i>Flying Tigers v. Commissioner</i>, 92 T.C. 1261 (1989) 	

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Other Considerations / Impact to Audit (cont'd)

Issuing a Formal Document Request When a US Taxpayer is Unresponsive to an IDR		
Considerations	Resources	6103 Protected Resources
 CONSULTATION: If the IE receives notice that UST filed a petition to quash the FDR, notify local Counsel. Also, email local Counsel a written recommendation of defenses to the petition. Include in such recommendation the reasons why the Service should compel compliance with the FDR.		
<p>The petition to quash suspends the running of the 90-day response period for the FDR while any action and any appeals on the petition are pending.</p> <p>Also, the petition suspends the statute of limitations on assessment and collection under § 6501 while any action and any appeals on the petition are pending.</p>	<ul style="list-style-type: none"> ▪ IRC § 982(c)(2)(A) Proceeding to quash, in general ▪ IRM 4.61.4 Exhibit 4.61.4-1 Formal Document Request ▪ IRC § 982(c)(2)(C) Proceeding to quash, suspension of 90-day period ▪ IRC § 982(e) Suspension of statute of limitations 	

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Other Considerations / Impact to Audit (cont'd)

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Considerations	Resources	6103 Protected Resources
<p>§ 982 prohibits a taxpayer from introducing at trial foreign-based documentation it would not, or allegedly could not, produce during the audit. However, if UST establishes in court that the failure to provide the requested foreign-based documentation was due to reasonable cause, the requested foreign-based documentation is admissible.</p>		

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Considerations	Resources	6103 Protected Resources
<p>In <i>Benedicto V. Yujuico</i>, the district court ruled the taxpayer did not have reasonable cause for failing to produce the requested foreign-based documentation. The court noted that UST's practical control over the foreign-based documentation was demonstrated by UST divesting stock in the foreign corporation after receiving the first IDRs, guaranteeing loans of corporations UST claimed not to own, and making/receiving loans from family members who purportedly owned the corporations holding the records UST claimed not able to produce.</p>	<ul style="list-style-type: none"> ▪ <i>Benedicto V. Yujuico et ux. v. U.S.</i>, 818 F. Supp. 285 (ND CA, 1993) 	

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Training and Additional Resources

Chapter 18.2.2 Issuing a Formal Document Request

Type of Resource	Description(s) and/or Instructions for Accessing	References
Online Treatise	<p>§ 982 discussions of: admissibility of foreign-based documentation in civil court, substantial compliance, reasonable cause, quash petition, and relevance and materiality.</p> <p>The treatise is included in LB&I's Westlaw subscription in the International resources section. Expand the section to show all resources to find Bittker & Lokken: <u>Federal Taxation of Income, Estates and Gifts</u>. Click on:</p> <ul style="list-style-type: none"> ▪ Table of Contents, ▪ Part 9 (Foreign Income and Foreign Taxpayers), and ▪ Chapter 65 (International Tax Enforcement). <p>Then, cursor to ¶ 65.5.2 Use of Foreign-Based Documentation in Court.</p>	<ul style="list-style-type: none"> ▪ <u>Federal Taxation of Income, Estates and Gifts</u>, Bittker & Lokken
Internal Revenue Manual	<p>IRM 4.61.4.7 (05-01-2006) Obtaining Records from a Foreign Member of the Controlled Group</p> <p>Exhibit 4.61.4-1 (05-01-2006) Formal Document Request</p>	<ul style="list-style-type: none"> ▪ IRM 4.61.4 Information Gathering

Volume	Part	Chapter	Sub Chapter
Information Gathering	Information Gathering Activities	Issuing a Formal Document Request	-

Glossary of Terms and Acronyms

Acronym	Definition
Conference Committee Report	H.R. Conf. Rep. No. 97-760, 97 th Cong., 2d Sess. (1982), 1982-2 C.B. 600
FDR	Formal Document Request
FSA	Field Service Advice
IDR	Information Document Request
IE	International Examiner
NOPA	Notice of Proposed Adjustment
T letter	Form 4665 (Report Transmittal)
UST	US Taxpayer

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Index of Related Issues

Issue	Associated UIL(s)	References
Requesting an authorization of agent when a US corporation is 25% foreign owned	9560.06	Unit Under Construction
Issuing a summons under § 6038A when a US corporation is 25% foreign owned	9560.06	Unit Under Construction
Determining deduction amounts and the cost of property when an authorization of agent was not provided or a § 6038A summons was not substantially complied with	9560.06	Unit Under Construction