

DIRECT RELEASE REQUEST RESPONSE – COVER LETTER TEMPLATE

Date:

To:

From:

Subject: Direct Release of Open Compliance File

Taxpayer:

EIN:

Tax Year:

On **date**, you requested a copy of the **administrative/exam/audit** file on an “open compliance file” for the taxpayer identified above. This type of request is known as a Direct Release Request.

You have received, or will receive upon closing of the examination, certain examination administrative file records. The examination administrative file also contains records submitted to the IRS by the taxpayer. Records that have been, or will be, provided to you in the course of the examination and records submitted by the taxpayer will not be provided in response to your request. Examples of these records include but are not limited to: tax and information returns filed by the taxpayer, correspondence between the taxpayer and the IRS, Information Document Requests and the taxpayer’s responses, Revenue Agent Reports, Examination Reports, Engineering Reports, 60-Day Letters, Summary Reports, Notices of Proposed Adjustment, Notices of Proposed Partnership Adjustment, Notices of Final Partnership Administrative Adjustment, Notices of Final Partnership Adjustment, and appraisals and similar materials relating to any real or personal property.

During the examination, the IRS advised you of the taxpayer’s right to request a record of third-party contacts. If you made such a request, you have received Letter 3173 from the Third-Party Contact Coordinator. We are not providing a list of third parties contacted in this response.

The following documents from the examination administrative file are provided on the enclosed **thumb drive/disc**. The password will be sent to you under separate cover.

1. Standard Audit Index Number (SAIN) Lead Sheets
2. Activity records
3. Workpapers
4. Notes of **meetings and interviews**
5. **[list any released documents not included above]**

There may be records not provided or provided in part (redacted) if they are subject to a privilege or if their release would impair tax administration (IRC 6103(e)(7)).

Please note “Direct Release” is in-place to facilitate taxpayers’ access to their record(s) in the most efficient manner possible and is not intended to be utilized parallel to FOIA – i.e., for the same records. In the event the IRS identifies a request has been submitted through both “Direct Release” and FOIA, for essentially the same record(s), the IRS may not honor future “Direct Release” requests from the requester, the requester’s firm or the taxpayer on whose behalf the request is made for a period of 12 months.