Dear OPR Director:

I hereby request documents under any and all of the authorities described below that apply.

26 U.S.C. 6103 Request

Pursuant to section 6103(e)(1), I request from your files my own return information (including returns) that is, or may be, relevant and material to an administrative action or proceeding under Treasury Department Circular 230 (Circular 230).

Pursuant to 26 U.S.C. 6103(l)(4)(A)(ii), I request from your files return information (including returns) of third parties (e.g., clients or prospective clients) that is, or may be, relevant and material to an administrative action or proceeding under Circular 230.

I understand and hereby affirm that, as provided by section 6103(l)(4)(A)(ii), any return information disclosed to me is confidential and will be used solely in, or in preparation for, an administrative action or proceeding under Circular 230.

I hereby acknowledge that certain criminal penalties and civil liability apply to unauthorized disclosures, specifically: 26 U.S.C. 7213 (defining the unauthorized willful disclosure of returns or return information as a felony punishable by a fine not exceeding $5,000, imprisonment of not more than 5 years, or both, together with the costs of prosecution); and 26 U.S.C. 7431 (authorizing a taxpayer's civil action for damages against any individual who knowingly or negligently inspects or discloses any return or return information in violation of 26 U.S.C. 6103).

In order to authenticate my identity, this request includes my signature, my address, and [state (and enclose) one other identifier, such as a photocopy of a
driver's license bearing your signature]. [If you are represented] My representative has signed this request also to acknowledge the responsibilities identified above in handling section 6103-protected information.

If you have questions concerning this matter, please contact me at [state phone number]. Thank you for your attention to the matter.

Sincerely,

[typed name and legible signatures of both practitioner and, if represented, authorized representative]

Enclosure: [list an identifier, such as a photocopy of a driver's license bearing your signature]