SAMPLE FOIA REQUEST LETTER

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Date (Example: January 1, 2013)

TO: USACE Mobile District

OR E-MAIL TO:

FOIA Office (Office of Counsel) PO Box 2288

Mobile, Alabama 36628

Dear FOIA Office:

Under the Freedom of Information Act I would like to obtain access to the following records: [Insert a clear description of the records you are seeking.]

For the purposes of assessing fees, I am making this request on behalf of [Insert the one option below which best describes your status.]

- a. Myself, seeking this information for personal, not commercial, use.
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TD Snyder

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and choose the chapters applicable to their cases but should not skip the chapters on lawyering skills Future editions will add chapters on the holistic representation of low income taxpayers including social and other legal issues that may arise in legal representation tax issues of importance to immigrants and federal tax crime issues About the Author Diana Leyden Clinical Professor University of Connecticut School of Law She joined the School of Law faculty in 1999 to create and teach the Tax Clinic one then 34 low income taxpayer clinics supported by IRS grants She holds a B A from Union College a J D from University of Connecticut School of Law and an LLM in Taxation from Georgetown University She clerked as a law clerk to Hon Herbert Chabot United States Tax Court from 1982 1984 Prior to joining the faculty of the School of Law she was in private practice specializing in transactional tax planning and tax litigation in Boston and Washington DC and worked for tax revenue departments in Massachusetts and Connecticut in the areas of corporate and state income tax She is frequent lecturer at the ABA Tax Section and served as the chair of the ABA Tax Section Low Income Taxpayer Committee and Vice Chair of the Pro Bono Committee She was the 2005 recipient of the ABA Section on Taxation Pro Bono Award She also served as ABA Tax Section liaison to the Renaissance on Idealism of Legal Profession and on the Blue Ribbon Commission to Study the Independence of the IRS Appeals Division She is frequent lecturer to Low Income Taxpayer Clinic conferences She has worked on training issues for the IRS and the National Taxpayer Advocate Service She was also a former member of the Internal Revenue Service Advisory Council and testified before the IRS Oversight Board on recommendations for improvements in customer service Tax This! Scott M. Estill, 2004-11 Every Year the IRS issues more than 34 million penalty notices to individuals and small businesses What you may not know is that many of these notices are wrong If you receive one you may not have to pay it You also don't have to hire an expensive tax professional in order to challenge these penalties and stand up to the IRS Congressional Record United States. Congress, 1977-04-20 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873 Corporate Practice Series ,2008 **Federal Taxation** Robert E. Meldman, Richard J. **U.S. Tax Cases** Commerce Clearing House, 2000 1935 42 decisions originally reported currently in the Sideman, 1998 Standard federal tax service and 1941 42 also in the Federal estate and gift tax service and 19 in the Federal excise tax **Business Periodicals Index** ,1987 reports

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