



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 29, 2010

Robert Allen McNeil
4400 Memorial Dr. #1200
Houston, TX 77007

Dear Mr. McNeil:

I am responding to your Freedom of Information Act (FOIA) request dated October 8, 2010 that we received on October 14, 2010.

You asked for multiple records for 2000 through 2010 specified in 12 line items.

In response to item a: I am enclosing an IMF transcript – Specific for 2000 through 2008 consisting of 26 pages. There are no Specific transcripts for 2009 or 2010.

In response to item b: I am enclosing an IMF transcript – Complete for 2000 through 2008 consisting of 25 pages. There are no Specific transcripts for 2009 or 2010.

In response to item c: The transcripts provided in response to items a and b include all penalties for each period.

In response to item d: There are no NMF transcripts.

In response to item e: The IMF transcript Literal is the same information provided in response to items a and b, I am providing IMFOLT prints for 2000 through 2008 consisting of 8 pages. There are no IMFOLT or Specific transcripts for 2009 or 2010.

In response to item f: I am providing TXMODA prints for 2000 through 2008 consisting of 16 pages. There are no TXMODA prints for 2009 or 2010. I am providing an ENMOD print consisting of 4 pages.

In response to item g: You asked for a Privacy Act Transcript (PATRA). The IRS computer system no longer produces PATRA prints. The Transcript Delivery System produces products that replace PATRA account information. The transcripts provided in response to items a and b include all information that was available from PATRA.

In response to item h: You asked for a copy of Form 23C Assessment Certificate. Form 23C is a Summary Records of Assessment (SRA). The SRA is a summary total of all the tax, interest, and penalty assessments by tax class made at an IRS campus on a specific day or week. The amounts assessed to a specific taxpayer are included as part of the total figures for that day or week. However, the SRA does not separately list the name, identifying number, or amounts assessed for a particular taxpayer. Revenue Accounting Control System (RACS) 006 (which replaced Form 23C) is computer-generated. The IRS manually prepares Form 23C only when the RACS 006 is unavailable, such as during a power outage. Although Forms 23C and RACS 006 do not on their face reflect a particular taxpayer's assessment, account transcripts do provide this information. The transcripts are provided in response to items a and b.

In response to item i: I am providing Form 4340 transcripts for 2002 through 2006.

In response to item j: I am providing copies of Substitute for Return(s) (SFR's) for 2003 through 2006. The FOIA does not require that we certify documents in response to a FOIA request. IRC section 6103(p)(2) sets forth the requirement for certification of IRS records.

In response to item k: I read item k carefully and I cannot determine what document, if any, would be responsive to your request. The IRS Statement of Procedural Rules for FOIA requires that you reasonably describe the records being requested. You may need to request court documents from the court involved in the proceeding.

In response to item l: Your request for lien information was previously responded to, Case Number 05-2009-02552 on June 1, 2009 by the Cincinnati Disclosure Office, 201 W. Rivercenter Blvd., Stop 68G, Covington, KY 41011.

The fee for copying the 152 pages of released documents is \$10.40, (\$0.20 per page after an allowance of 100 pages at no charge).

Please send your check or money order in the amount of \$10.40 payable to the Treasury of the United States using the enclosed payment stub.

We must receive your payment by February 2, 2011. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name will be added to the Freedom of Information Act Non-Payment list, and no future requests will be processed until all fees are paid in full.

I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Disclosure Specialist Kenneth Mills, ID # 1000301386, at 617-316-2689 or write to: Internal Revenue Service, Disclosure

Scanning Operation, 4800 Buford Hwy, Stop 93A, Chamblee, GA 39901-0093. Please refer to case number F11292-0015.

Sincerely,

A handwritten signature in black ink that reads "Rhonda O'Reilly". The signature is written in a cursive style with a large, looped "R" and "y".

Rhonda O'Reilly
Disclosure Manager
Disclosure Office 1

Enclosures
Responsive documents
Payment Stub
Notice 393