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**From:** [REDACTED]

**Sent:** Wednesday, March 30, 2016 10:14:58 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** FOIA requests with 2848

- following up on our earlier conversation --

Where a FOIA request is signed by a taxpayer, an attached 2848 that simply notes "FOIA" in the space designated for a description of the tax matters to which it applies, should be treated as a valid request/2848 but only for the documents described in the request.

If you receive a FOIA request signed by a POA with a 2848 that simply notes "FOIA" for the tax matters, this request should be rejected as invalid. The taxpayer is the one that needs to describe what the representative is authorized to see - either in a FOIA request (signed by the taxpayer) or in the body of the 2848, which, of course, is also signed by the taxpayer.