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gostino, Frank & Chen, Yiwei en el *Journal of Tax Practice & Procedure*, Riverwoods Tomo 23, N.º 1, (Spring 2021): 7-14,47-48, bajo el título de [*Exam: Obtaining Information and Documents from the IRS*](https://heinonline.org/HOL/LandingPage?handle=hein.journals/jtaxpp23&div=7&id=&page=), indicaron: “*The Relevant Statutes Tax professionals that have never requested documents from the IRS should start by reviewing the the IRS webpage entitled Freedom of Information Act (FOIA) Guidelines.4 There are also several provisions of the Internal Revenue Code authorize the IRS to release information to persons with a material interest in the information.5 Code Sec. 6103(e) authorizes disclosures to persons having material interest.6 Code Sec. 7803(e)(7) authorizes the IRS Appeals Office to release of the non-privileged portions of a taxpayers file. [...]the Privacy Act of 1974 and the FOIA7 allow taxpayers to access their records or information8 subject to certain exemptions. The IRS has routine access procedures9 that allow for disclosure to persons with a material interest in the information.10 The routine access procedures are available to obtain copies of tax returns, information from open case files, tax forms, and publications.11 The simplest requests to make are offered through IRS e-services by the Transcript Delivery System (TDS).12 There, tax professionals with an IRS Form 2848, Power of Attorney and Declaration of Representative, on file13 may request their client's wage and income transcripts, tax return transcripts, account transcripts, records of account, and verification of non-filing letters. Material interest is defined as an important interest that is generally, but not always, financial.31 For example, how the request would be affected by the estate's return or return information, such as in learning what assets the estate held at the time of the decedent's death.32 The request must be made in writing and signed by the taxpayer or the taxpayer's authorized representative.33 Such request will be denied only if the Secretary determines that the release of the information would seriously impair tax administration.34 A taxpayer or representative may also request access to the IRS files and workpapers if they have a material interest*.”

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*Hernando Bermúdez Gómez*