

[Name and Address of Requester]

October 30, 2023

Internal Revenue Service GLDS  
Support Services  
Mail Stop 93A  
Post Office Box 621506 Atlanta,  
Georgia 30362-3006

- This is a request for information (records and documents) under the Freedom of Information Act.
- I am requesting copies of records instead of a personal inspection of the requested records. I am not requesting a waiver of fees. I am in the category “other requesters,” and I am therefore subject to the billing schedule prescribed under 26 CFR 601.702(f).
- I am entitled by statute to the first 100 pages or first two hours of search time to be free of charge. After that, I agree to pay the fees for search and duplication up to \$25.00 without notifying me. If there are any fees due more than \$25.00, please inform me of them before you complete this request. Please do not delay the processing of this request in any event.
- I affirm that this information is for my personal, non-commercial use, and that I have a material interest in the information sought.
- Understanding that most exemptions are discretionary, rather than mandatory, if you determine any portion of this request is exempt from release, please furnish the following: (a) those portions reasonably segregable after the exempt material is deleted; (b) detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records (See IRM [1.3]13.7.1 (08-31-2000) Approach to Exemptions); and (c) the name of the official and correct address to whom an administrative appeal should be addressed.
- I request that you also certify the absence of requested records with Form 3050. In the event you refuse to certify the records, please do so in writing, and explain your refusal.
- I promise to pay all certifying fees promptly on demand.
- If I have sent this request to the wrong office, please forward it to the proper office and notify me.

## INFORMATION REQUESTED

Treasury Regulation 26 CFR §301.6109-1(g)(1)(i) provides:

“A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing **proof of foreign status** with the Internal Revenue Service under **such procedures as the Internal Revenue Service shall prescribe**, including the use of **a form as the Internal Revenue Service may specify**. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.”

Please provide the following information, including copies of documents related thereto:

1. The **form** specified in Treas. Reg. 26 CFR §301.6109-1(g)(1)(i) which is used to assign foreign status, or nonresident alien individual status, to an individual's social security number.
2. The **procedures** prescribed in Treas. Reg. 26 CFR §301.6109-1(g)(1)(i) for changing an individual's social security number status in the records and database of the IRS, from that belonging to a U.S. citizen or resident alien individual to that of a nonresident alien individual.
3. The type of **proof of foreign status** mentioned in Treas. Reg. 26 CFR §301.6109-1(g)(1)(i) to permit the IRS to change its records and database to reflect that an individual's social security number has the status of one belonging to a nonresident alien individual.

JURAT per the IRS Guide to the Freedom of Information Act and 28 U.S.C. § 1746(1):

I declare under penalty of perjury under the laws of the United States of America that I, [Name of Requester] am the requester and that the foregoing statements of fact are true and correct and the information requested pertains to me.

Executed on October 30, 2023

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Name and Signature of Requester



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and  
Disclosure  
GLDS Support Services**  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362

██████████  
██  
████████████████████

**Date:**  
November 15, 2023  
**Employee name:**  
Keyanna Pless  
**Employee ID number:**  
1003227678  
**Telephone number:**  
470-639-2692  
**Fax number:**  
855-203-7001  
**Case number:**  
2024-02204

Dear ██████████:

This is a final response to your Freedom of Information Act (FOIA) request dated October 30, 2023, received in our office on November 3, 2023.

You requested the following:

- I. The form specified in Treas. Reg. 26 CFR §301.6109-1(g)(1)(i) which is used to assign, foreign status, or nonresident alien individual status, to an individual's social security number.
2. The procedures prescribed in Treas. Reg. 26 CFR §301.6109-1(g)(1)(i) for changing an individual's social security number status in the records and database of the IRS, from that belonging to a U.S. citizen or resident alien individual to that of a nonresident alien individual.
3. The type of proof of foreign status mentioned in Treas. Reg. 26 CFR §301.6109-1 (g)(1)(i) to permit the IRS to change its records and database to reflect that an individual's social security number has the status of one belonging to a nonresident alien individual.

Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. The FOIA wasn't designed, and doesn't require agencies, to answer questions, perform research or create new documents in response to FOIA requests.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, known as the Internal Revenue Code (IRC). The IRC and implementing regulations may contain information responsive to portions of your request. They're available at many bookstores, public libraries and on the Internet at [www.irs.gov](http://www.irs.gov) and may be challenged through the judicial system, not through the FOIA.

To address these concerns and for your information, please read Publication 2105, "Why Do I Have to Pay Taxes?" found on the IRS website at: <https://www.irs.gov/pub/irs-pdf/p2105.pdf>

There is also information on the IRS website at [www.irs.gov/tax-professionals/the-truth-about-frivolous-tax-arguments-introduction](http://www.irs.gov/tax-professionals/the-truth-about-frivolous-tax-arguments-introduction) called, "The Truth About Frivolous Tax Arguments."

For practical and policy reasons, we cannot engage in extended correspondence about the interpretation and enforcement of the tax laws. Thus, the Disclosure Office will not reply to future letters about the legality of the income tax system.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

Sincerely,



Chad Hopkins  
Acting Disclosure Manager  
Disclosure Office 01