

# How to Access an Individual Master File From the IRS

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 [legalbeagle.com/5007002-access-individual-master-file-irs.html](https://legalbeagle.com/5007002-access-individual-master-file-irs.html)

## CITIZENSHIP & IMMIGRATION

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By: Contributing Writer



### Step 1

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Locate your regional disclosure officer. Internal Revenue Service Disclosure officers process all public information requests. The IRS maintains 12 disclosure offices covering all 50 states. Finding your specific disclosure officer is critical.

### Step 2

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File a Freedom of Information Act Request. Citizens may legally obtain information and documents that must be accessible to the public. The IRS maintains strict guidelines for public requests, so follow the instructions precisely. You must state that the request is being made under the Freedom of Information Act (FOIA), include your name and address, a copy of your driver's license or a notarized statement affirming your identity, a commitment to pay any applicable fees and your signature. There are four requester categories: commercial, media, educational or noncommercial scientific institution, and others (individuals). Different fees apply to each category, so identify your respective designation within your request.

### Step 3

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Be specific. The Individual Master File comes in two varieties: IMF SPECIFIC and IMF MCC TRANSCRIPT-SPECIFIC. The IMF MCC TRANSCRIPT-SPECIFIC details every transaction documented by the IRS. In your FOIA request, insist that the file contain bold and legible print and ink that is readable.

### Step 4


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Know the codes. Your transcript will contain codes that correspond to different transactions and categories. Therefore, you won't be able to decipher your file if you have no knowledge or reference material explaining each code. Go to the Electronic Reading Room on the IRS website, and search for Document 6209. This annually-updated reference guide contains all of the relevant codes to explain the activity on your master file transcript.

## Step 5

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Know your rights. The IRS must furnish requested items within 20 business days of original receipt. You may file an administrative appeal if your request is denied. Copying and search fees are also applicable to individual requests. There are no copying charges for the first 100 pages, but 20 cents per page thereafter. There is no search fee for first 2 hours, but \$17 per hour thereafter. There are no fees if total charges are \$10 or less.

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## COMPARE BUSINESSES

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### How to Find a Corporation's Public Records

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By: Terry Masters, J.D.

Corporations are required by law to make certain information available to the public so people know whom to contact regarding business disputes. Public corporations have the further responsibility to publicly disclose management and financial information annually for the benefit of investors. Most government agencies have transitioned their corporate documents databases to provide Internet accessibility to the public, making it a straightforward matter to find most of a corporation's public records through a series of electronic searches.

Locate any state where the corporation is doing business. A corporation registers with a home state where it organized and filed articles of incorporation and with every other state where it conducts business. Conducting business includes maintaining an office or facility within the state, operating retail outlets or hiring state residents as employees. Perhaps the easiest way is to look up the corporations main address as listed on product packaging, letterhead or a website.

**Read More:** How to Locate Articles of Incorporation

Go to the business registrar's website for the state. In most states, the business registrar is the secretary of state's office. Locate the "business entity database" or "business name search" link. All states maintain a publicly accessible business database on a state website that allows people to look up corporations with

authority to operate in the state, identify an official contact person and confirm whether the corporation is in good standing. Most states' databases include images of all public filings, including the corporation's articles of incorporation and state annual reports. Most of the states that include images allow the public to download a copy for free. A handful of states charge a fee for every download. Alternatively, you can call the business registrar's office directly and obtain a copy of any public document for any corporation registered in the state.

Search state and federal intellectual property databases for corporate filings. A corporation's copyrights, trademarks and patents are also public information. The applications for these rights are on file with the appropriate state and federal government agencies, and these agencies make online databases available to the public. Go to the U.S. Copyright Office's website to locate corporate copyright filings. Go to the U.S. Patent and Trademark Office's website to locate federal trademark and patent registrations. Go to the secretary of state's website for each state in which the corporation does business and search the trademark database for state trademark registrations.

Go to the website for the U.S. Securities and Exchange Commission to find the public annual financial regulatory filings for any public corporation. Access EDGAR, the SEC's document database. Copies of a company's filings are available for free to the public through this system.

References

Resources

Writer Bio

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