

Exam: Responding Strategically to the Acknowledgement of Facts IDR

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[In this article](#), George Hani reviews the background and evolution of the Acknowledgement of Facts (AOF) Information Document Request (IDR), including updates to the Internal Revenue Manual (IRM) provisions regarding the AOF IDR made in December 2018, and identifies some of the strategic concerns to consider in formulating a response. "Generally speaking, there is no right way or wrong way to respond to the AOF IDR. Nor is there a standardized response for taxpayers to utilize," Hani said. "Each response depends on the particular issue and the atmosphere of the audit and should take into account a variety of strategic considerations."