



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

March 6, 2018

John Davisson, EPIC Counsel
Electronic Privacy Information Center
1718 Connecticut Avenue NW, Suite 200
Washington, DC 20009

Dear John Davisson:

I am responding to your Freedom of Information Act (FOIA) request dated February 5, 2018, that we received on February 5, 2018.

We are unable to provide a response to your request by March 6, 2018, which is the 20 business day period allowed by law. I apologize for any inconvenience this delay may cause. We have extended the response date to March 30, 2018 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond March 6, 2018. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

You may file suit after March 6, 2018. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you dispute this response you may contact our FOIA Public Liaison, David Nimmo, to discuss your request at:

David Nimmo
Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

You may also wish to contact the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, which offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

If you have any questions please call me at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F18036-0068.

Sincerely,

A handwritten signature in blue ink that reads "Michael C. Young". The signature is written in a cursive, flowing style.

Michael C Young
Tax Law Specialist
Badge No. 1000436696
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