



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

October 23, 2014

Baker & McKenzie LLP  
Attn: Daniel Rosen  
452 Fifth Ave.  
New York, NY 10018

In Re: Microsoft – TIRNE-14-C-00013

Dear Mr. Rosen:

I am responding to your Freedom of Information Act (FOIA) request dated September 22, 2014 that we received on September 24, 2014.

I am not able to send the information you requested by October 23, 2014, which is the 20 business-day period allowed by law. The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I require the additional time to:

- Search for and collect the requested records from other locations
- Search for, collect, and review a large volume of records
- Consult with another agency or Treasury component
- Consult with business submitters

We have extended the statutory response date to November 6, 2014, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation. I apologize for any inconvenience caused by this delay.

You may file suit after November 6, 2014. 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, DC 20224

The FOIA process 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 have any questions please call Senior Disclosure Specialist Jean Pelzl ID # 1000729874, at 605-377-1608 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14268-0005.

Sincerely,

A handwritten signature in black ink, appearing to read "Jean Pelzl", written in a cursive style.

Jean Pelzl  
Senior Disclosure Specialist  
Disclosure Office 12