

EXHIBIT 2



Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362

Samuel Fishman
CEO
Argyle Systems Inc.
408 Broadway, Floor 2
New York, NY 10013

Date:

June 26, 2020

Employee name:

Francisca Eyetsemitan

Employee ID number:

1000591343

Telephone number:

617-316-2271

Fax number:

855-205-9335

Case number:

2020-02951

Dear Samuel Fishman:

This is a final response to your Freedom of Information Act (FOIA) request dated June 17, 2020, received in our office on June 17, 2020.

You asked for:

1. A list of all registered Payroll Service Providers (PSP) as of April 1, 2020.
2. A list, for each PSP, of the services provided to each employer by employer name.

We are unable to conduct a search because we are unable to identify any IRS records systems or business units which might have responsive records. The IRS does not regulate "Payroll Service Providers" (PSPs) or any other "Third Party Payers" (TPPs) that may report, collect, or pay employment taxes on behalf of their business clients, and there is no requirement that TPPs register with the IRS. Information and guidelines on TPPs as they relate to the examination and collection of employment taxes are contained in Internal Revenue Manual (IRM) sections 4.23.5.13, *Third Party Payers (TPP)* and 5.1.24, *Field Collecting Procedures, Third-Party Payer Arrangements for Employment Taxes*. The IRM is publicly available on the IRS website at the following URL.

The IRS has established a voluntary certification program for "professional employer organizations" (PEOs). PEOs provide various payroll processing and employment tax reporting services. Information on PEOs and the voluntary certification program is publicly available on the IRS website at the following URL, including lists of certified PEOs and suspended PEOs.

With respect to item 2 identified above, the scope of your request extends to records that, to the extent any such records exist and assuming that the search and retrieval of such records would not place an undue burden on the IRS, consist of or contain the return information of third parties. Please be advised that such records would be confidential and may not be disclosed unless specifically authorized by law. FOIA subsection (b)(3) permits the withholding of records that are specifically exempted from disclosure pursuant to a statute other than the FOIA. Section 6103 of Title 26, which consists of detailed provisions that concern the disclosure of return information, has been held to be a statute meeting the criteria of FOIA subsection (b)(3). Specifically, 26 U.S.C § 6103 prohibits the release of return information unless disclosure is authorized by Title 26. As your request asks for third party return information and none of the exceptions to the confidentiality provisions of section 6103 allow for disclosures to you, exemption (b)(3) is being asserted in conjunction with 26 U.S.C. section 6103(a) to withhold from you the return information of third parties.

Because of the foregoing, we are closing your request with no further action.

You may contact the FOIA Public Liaison, Summer Sutherland at (801) 620-2149, to discuss your request.

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.

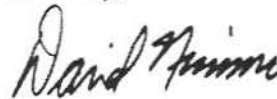
If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS 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

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,



Nimmo David
Disclosure Manager
Disclosure Office 13

Enclosure
Notice 393

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