



Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Daniel Lader
DiRuzzo & Company
401 E Las Olas
Suite 1400
Fort Lauderdale, FL 33301

Date:
August 18, 2021
Employee name:
Gail Minauro
Employee ID number:
1000259377
Telephone number:
313-234-1856
Fax number:
855-205-9335
Case number:
2021-18399

Dear Daniel Lader:

This is in response to your Freedom of Information Act (FOIA) request dated June 17, 2021, received in our office on June 17, 2021.

You asked for comments received and public hearings with respect to 26 C.F.R. s 1.162 et seq., original notice of proposed rulemaking published in 21 F.R. 5091, dated July 10, 1956, adopted in T.D. 6291, 23 FR 2244, April 5, 1958, along with other requested information.

I sent you a letter on July 13, 2021, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.

I need additional time to obtain and review the records as the Federal Records Centers are limited in their staffing due to the COVID-19 virus. I expect to complete your request by October 29, 2021. Please consider contacting me to arrange an alternative time frame for processing the request or limiting the scope of your FOIA request, which may reduce the time in processing your request.

Please be aware that extending the time for responding to your request will not delay or postpone any administrative, examination, investigation, or collection action.

You do have the right to file suit for a judicial review. You can file suit after August 2, 2021. File your suit 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

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

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

I apologize for any inconvenience this delay may cause.

If you would like to discuss our response, you have the right to contact the FOIA Public Liaison, David Fish, at 202-317-8465.

The FOIA Public Liaison responds to FOIA requests for copies of documents maintained by the IRS. There is no provision in the FOIA to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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

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

Sincerely,



Disclosure Manager
Disclosure Office 13