



**Department of the Treasury  
Internal Revenue Service  
Privacy, Governmental Liaison and Disclosure  
GLDS Support Services**

Stop 93A  
PO Box 621506  
Atlanta, GA 30362

Kerrin N.T. Liu  
Diosdi Ching & Liu, LLP  
505 Montgomery St.  
11th Floor  
San Francisco, CA 94111

**Date: EXHIBIT D**

December 10, 2021

**Employee name:**

Kathryn Hornberger

**Employee ID number:**

1000436774

**Telephone number:**

240-613-6665

**Fax number:**

855-203-7002

**Case number:**

2021-18447

**Re: Chen-Hsien Lee**

Dear Kerrin N.T. Liu:

This is in response to your Freedom of Information Act (FOIA) request dated June 14, 2021, received in our office on June 22, 2021.

You asked for the assessment information and contact information regarding 2018 penalties.

I sent you a letter on October 28, 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. I expect to complete your request by January 18, 2022. 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 December 10, 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 have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

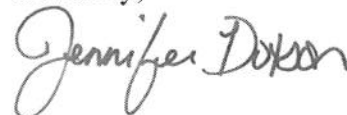
If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting the FOIA Public Liaison, Stefanie Whitmore at 267-466-1789. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may 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

Sincerely,



Jennifer Dotson  
Disclosure Manager  
Disclosure Office 02