



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

GLDS Support Services

Stop 93A
PO Box 621506
Atlanta, GA 30362

Vivek A. Patel
Baker & McKenzie LLP
815 Connecticut Ave., NW
Washington, DC 20006

Date:

December 12, 2022

Employee name:

Brian Lewis

Employee ID number:

1000196220

Telephone number:

859-320-3037

Fax number:

855-203-7003

Case number:

2023-02387

Re: Twin-City Motor Company
Building LLC

Dear Vivek A. Patel:

This is in response to your Freedom of Information Act (FOIA) request dated October 31, 2022, received in our office on November 10, 2022.

You asked for 5 items of information in your request for the Form 1065 for December 31, 2019.

All records contained in the Examination Divisions administrative files related to the Kanter Appraisal Reports, including but not limited to any of the following items described in the Internal Revenue Manual, whether maintained in electronic or hardcopy format:

- a. Form 4318, Examination Workpapers Index, or Form 4318-OA. Examination Workpapers Index - Office Audit, and supporting records or documents:
- b. Form 4318-A, Continuation Sheet for Form 4318, Examination Workpapers Index, and supporting records or documents:
- c. Administrative and Issue Lead Sheets and Sub-Issue Lead Sheets, supporting workpapers, index systems, pro forma audits, and proforma interviews:
- d. Forms 9984 Examining Officer's Activity Record:
- e. Automated workpapers and reports:
- f. Forms 3198 Special Handling Notices:
- g. Forms 3210 Document Transmittals:
- h. Forms 5346 Examination Information Reports:
- i. Revenue Agent Reports ("RAR")/Examination Reports:

- j. Forms 4665 Report Transmittals: and
- k. Special Agents' Reports and Collateral Reports.

2. All records and communications, including e-mails, involving the members of the IRS Examination Team for Twin-City Motor Company Building, LLC, or any other IRS employees or contractors, including IRS Office of Chief Counsel, regarding, referring, or in any way related to the Kanter Appraisal Reports, whether maintained in electronic or hardcopy format, including but not limited to any communications involving Howard Kanter, Steven Holzer, Thomas Rikard, and/or Anita Gill.

3. All records constituting any Tax Litigation Division Legal File, Tax Litigation Advice File, Miscellaneous Law File, Chief Counsel Office Files, or Regional Counsel Office Files regarding, referring, or in any way related to the Kanter Appraisal Reports, whether maintained in electronic or hardcopy format.

4. All records contained in the administrative files of the IRS National Office and Area Counsel relating to any request for advice regarding, referring, or in any way related to the Kanter Appraisal Reports, whether maintained in electronic or hardcopy format.

5. To the extent not covered by the categories of records and documents listed above, all records and documents contained in any IRS administrative, legal, or other files, or otherwise maintained by the IRS regarding, referring, or in any way related to the Kanter Appraisal Reports, including but not limited to any correspondence, memoranda, presentations and summaries, workpapers, forms, issues, records, reports, transcripts, interviews, spreadsheets, data, databases, disks, files, cases, folders, packages, notices, notes, drafts, or other similar records and documents, whether in electronic or hardcopy format.

I'm unable to provide the information you requested by December 12, 2022, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. I need additional time to:

- Search for and, to the extent that records exist, collect requested records from other locations
- Review a large volume of records
- Consult with another agency and/or two or more Treasury components

As part of this extension, the statutory response date will be extended to December 27, 2022. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I expect to provide a final response to your request by March 27, 2023. You don't need to reply to this letter if you agree to this extension. Please consider contacting me to arrange an

alternative timeframe for processing the request or limiting the scope of your FOIA request, which may reduce the timeframe in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day, or additional 10 business-day, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after December 27, 2022. 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

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

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 our FOIA Public Liaisons at 312-292-3297. 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,

A handwritten signature in cursive script that reads "Sara Bien".

Sara Bien
Disclosure Manager
Disclosure Office 05