

Exhibit “3”



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

Michelle A. Levin
Dentons Sirote PC
305 Church Street SW, Suite 800
Huntsville, AL 35801

Date:
October 18, 2023
Employee name:
Casey Lomax
Employee ID number:
1000253742
Telephone number:
718-510-9632
Fax number:
855-205-9335
Case number:
2024-00928

Dear Michelle A. Levin:

This is an interim response to your Freedom of Information Act (FOIA) request dated October 13, 2023, received in our office on October 13, 2023.

You asked for:

Any and all guidance or other information provided to revenue agents and IRS Counsel by any division, employee, or contractor, of the IRS or Department of Treasury, from March 2020 to the present, which relates to examination or evaluation of returns or other documents claiming the employee retention credits found in section 3134 of the Internal Revenue Code, enacted under section 2301 of the CARES Act, Pub. L. No. 116-136, and all amended versions to the same. Not included in your request is information made available to the public online such as the internal revenue manual.

In your request, you assert that you are an "other" requester. As explained in my e-mail to you on October 18, 2023, we perceive that your request is properly categorized as a "commercial" request in accordance with 26 C.F.R. 601.702(f)(3)(ii). Fees for commercial requesters include "the cost of search, duplication, and review (including doing all that is necessary to excise and otherwise prepare records for release) of records. Commercial use requesters are not entitled to two hours of free search time or 100 pages of free duplication." (26 C.F.R. 601.702(f)(3)(iv))

If you disagree with this determination, please contact the caseworker listed at the top of this letter and provide an explanation, in writing, of why you perceive that this is not a commercial request. This explanation should include information about how you will use the records to further the purposes of FOIA, i.e., public understanding of the operations of the agency and how the requested records are not for your personal benefit and potential material gain.

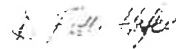
If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

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.

Sincerely,



Deanna Fitti-Hafer
Disclosure Manager
Disclosure Office 13