

Exhibit “5”



**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:
November 6, 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 in response to your Freedom of Information Act (FOIA) request dated October 13, 2023, received in our office on October 14, 2023.

You asked for: All readily available guidance and other information provided to revenue agents by IRS Counsel, which relates to the examination 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 from March 2020 to present.

I'm unable to provide the information you requested by November 13, 2023, 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.

As part of this extension, the statutory response date will be extended to November 29, 2023. 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 December 29, 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 November 29, 2023. 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 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.

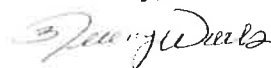
There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

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,



Jeremy Woods
Acting Disclosure Manager
Disclosure Office 13