

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

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|---------------------------------------|---|------------------------|
| _____ | x | |
| DANIEL M. LADER, | : | |
| 401 East Las Olas Blvd. | : | Case No.: 1:24-cv-1387 |
| Suite 1400, Ft. Lauderdale, FL 33301, | : | |
| Plaintiff, | : | |
| | : | |
| v. | : | |
| | : | |
| UNITED STATES TREASURY DEPARTMENT, | : | |
| 1500 Pennsylvania Avenue, NW, | : | |
| Washington, D.C. 20220, | : | |
| | : | |
| and | : | |
| | : | |
| THE INTERNAL REVENUE SERVICE, | : | |
| 1111 Constitution Ave., NW, | : | |
| Washington, D.C. 20224. | : | |
| Defendants. | : | |
| _____ | x | |

COMPLAINT

1. Plaintiff, DANIEL M. LADER, by and through undersigned counsel, brings this complaint pursuant to the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552 et. seq., for injunctive and other appropriate relief and seeking the disclosure and release of agency records improperly withheld from Plaintiff by the Defendants, the UNITED STATES TREASURY DEPARTMENT and the INTERNAL REVENUE SERVICE.

JURISDICTION & VENUE

- 2. This action arises under the FOIA, 5 U.S.C. § 552.
- 3. This Court has jurisdiction over the parties and subject matter pursuant to 5 U.S.C. § 552(a)(4)(B).
- 4. Venue is proper in this district pursuant to 5 U.S.C. § 552(a)(4)(B).

PARTIES

5. Plaintiff is a United States citizen and Florida resident, and is the requester of records that have been improperly withheld.

6. Defendant, UNITED STATES TREASURY DEPARTMENT is a Department of the Executive Branch of the United States Government. Defendant has its headquarters in Washington, D.C., within this judicial district. The UNITED STATES TREASURY DEPARTMENT is an “agency” within the meaning of 5 U.S.C. § 552(f).

7. Defendant, INTERNAL REVENUE SERVICE is a bureau of the UNITED STATES TREASURY DEPARTMENT. The INTERNAL REVENUE SERVICE is an “agency” within the meaning of 5 U.S.C. § 552(f). Upon information and belief, the IRS has possession and control of the records requested by the Plaintiff.

FACTS

8. On March 14, 2024, Plaintiff made his FOIA request via the FOIA online portal, *available at* <https://www.foia.gov/?id=2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83&type=component#agency-search>. Upon information and belief, the Defendants are in possession of the original request as submitted. A copy of the request confirmation is attached as Exhibit 1.

9. The FOIA request sought: “The comments received and transcripts of public hearings regarding 26 C.F.R. § 301.6511(b)-1, including but not limited to the following: T.D. 6172, May 2, 1956; T.D. 6425, Nov. 10, 1959; T.D. 6498, Oct. 24, 1960; T.D. 6585, Dec. 27, 1961; 32 FR 15241, Nov. 3, 1967; T.D. 9610, 78 FR 5994, Jan. 28, 2013; T.D. 9628, 78 FR 49369, Aug. 14, 2013; T.D. 9679, 79 FR 41891, July 18, 2014; T.D. 9687, 79 FR 47264, Aug. 12, 2014; T.D. 9764, 81 FR 25334, April 28, 2016; T.D. 9768, 81 FR 27322, May 6, 2016; T.D. 9780, 81 FR 51797, Aug. 5,

2016; T.D. 9844, 84 FR 6530, Feb. 27, 2019; T.D. 9849, 84 FR 9239, March 14, 2019; T.D. 9860, 84 FR 24382, May 28, 2019; T.D. 9922, 85 FR 72074, Nov. 12, 2020; T.D. 9940, 85 FR 83447, Dec. 22, 2020; T.D. 9964, 87 FR 50244, Aug. 16, 2022; T.D. 9969, 87 FR 75489, Dec. 9, 2022; T.D. 9972, 88 FR 11766, Feb. 23, 2023; T.D. 9988, 89 FR 17595.”

10. On March 27, 2024, the IRS acknowledged receipt of the FOIA request. A copy of the March 27th correspondence is attached as Exhibit 2.

11. On March 28, 2024, the IRS sent correspondence seeking informing the Plaintiff that it was unable to “provide the information you requested by April 11, 2024, which is the 20 business-day period required by law[.]” A copy of the March 28th correspondence is attached as Exhibit 3.

12. The March 28th correspondence informed the Plaintiff that he had “right to file suit for a judicial review. You can file suit after April 25, 2024.” Ex. 3 at p. 2.

13. An agency must respond to a request for documents pursuant to 5 U.S.C. § 552(a)(6)(A)(i) within twenty (20) business days.

14. The Defendants have improperly withheld responsive records/documents from the Plaintiff.

COUNT 1
(violation of FOIA)

15. This Count realleges and incorporates by reference all of the preceding paragraphs. All documents referenced in this Complaint are incorporated by reference as if set forth fully herein.

16. More than 20 business days have elapsed since Plaintiff submitted the FOIA request but as of the filing of this Complaint, Plaintiff has not received responsive documents from the Defendants and the Defendants have improperly withheld the requested documents from the Plaintiff.

17. Plaintiff is deemed to have exhausted his administrative remedies because the Defendants have not responded within the time period required by law.

18. The improper withholding of the requested documents has irreparably harmed the Plaintiff by preventing him from reviewing the documents in the Defendants' possession and by preventing the Plaintiff the ability to exercise a valuable statutory right conferred by Congress pursuant to the FOIA.

19. The actions of the Defendants, as stated above, are a violation of the FOIA, 5 U.S.C. § 552 et. seq., as amended.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully request that this Court:

- (1) Declare Defendants' failure to comply with FOIA to be unlawful;
- (2) Order Defendants to immediately process Plaintiff's FOIA request;
- (3) Grant Plaintiff an award of attorney fees and other litigation costs reasonably incurred in this action pursuant to 5 U.S.C. § 552(a)(4)(E)(i); and
- (4) Grant Plaintiff such other and further relief which the Court deems proper.

Respectfully submitted,

/s/ Joseph A. DiRuzzo, III

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