

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

MICHAEL TODD WELTY)
4279 Roswell Road NE.)
Atlanta, GA 30342,)
))
Plaintiff,)
))
v.)
))
U.S. DEPARTMENT OF THE)
TREASURY)
Washington, D.C. 20220,)
))
Defendant.)

Civil Action No.: 1:24-cv-1549

DECLARATION OF DANIEL A. ROSEN

I, Daniel A. Rosen, pursuant to 28 U.S.C. § 1746, declare as follows:

1. My full name is Daniel Allen Rosen. I am an attorney in private practice at Todd Welty, P.C., 4279 Roswell Road NE, Suite 208, #352, Atlanta, Georgia 30342. My office telephone number is (516) 946-9334.
2. I have been admitted to the New York State Bar, the Connecticut State Bar, the United States Supreme Court, the United States Court of Appeals for the Second Circuit, the United States Court of Appeals for the Federal Circuit, and the United States Tax Court.
3. I certify that I have not been disciplined by any bar.
4. I have been admitted *pro hac vice* in this Court twice within the last two years.
5. I do not engage in the practice of law from any office located in the District of Columbia. I am not a member of the District of Columbia Bar and do not have an application for membership pending.

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6. I regularly engage in the practice of law in the State of New York and have attached as Exhibit A to this declaration a certificate from the Appellate Division of the Supreme Court of the State of New York - Second Judicial Department, stating that I am currently in good standing as an attorney and counselor of law in the State of New York.
7. I represent Plaintiff in the above-captioned case.
8. I am familiar with the FOIA request sent to the U.S. Department of the Treasury (“Treasury”) that was assigned Case Number 2023-20008 (the “Treasury FOIA request”).
9. I am familiar with the correspondence related to the Treasury FOIA request (Case Number 2023-20008) that was sent by and between Plaintiff and Defendant after Plaintiff submitted the Treasury FOIA request.
10. Plaintiff submitted the Treasury FOIA request on June 28, 2023.
11. A copy of the Treasury FOIA request was sent to the appropriate Treasury office by certified mail with the following Article Number: 70192970000146370181.
12. Pursuant to a letter, dated August 1, 2023 with respect to Case Number 2023-20008, Treasury provided, in relevant part, as follows: (1) “This letter acknowledges your Freedom of Information Act (FOIA) request, dated June 28, 2023, we received on July 26, 2023. The initial estimated date of completion for your request is August 21, 2023.”; and (2) “Case number: 2023-20008.”
13. Pursuant to a letter, dated August 10, 2023, with respect to Case Number 20023-20008, Treasury provided, in relevant part, as follows: (1) “You submitted an identical request dated June 28, 2023. Disclosure Office 05 is assigned your request,

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case number 2023-18244. They'll send you a response. You should direct further inquiries to: IRS-GLDS Support Services Please include case number 2023-18244 on your follow-up correspondence regarding these requested records.”¹

14. I am not aware of any other correspondence related to Case Number 2023-20008 after the letter, dated August 10, 2023, referenced above in Paragraph 13.
15. Pursuant to a letter, dated August 9, 2023, with respect to Case Number 20023-18244, the IRS provided, in relevant part, as follows: (1) “I’m unable to provide the information you requested by August 10, 2023, which is the 20 business-day period required by law for us to respond.”; (2) “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”; (3) “As part of this extension, the statutory response date will be extended to August 24, 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 November 7, 2023.”; and (4) “However, you do have the right to file suit for a judicial review. You can file suit after August 24, 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.”
16. Pursuant to a letter, dated November 7, 2023, with respect to Case Number 20023-18244, the IRS provided, in relevant part, as follows: (1) “I sent you a letter on

¹ The FOIA request assigned Case Number 2023-20008 was directed to the U.S. Department of the Treasury, and the FOIA request assigned Case Number 2023-18244 was directed to the Internal Revenue Service. The FOIA requests assigned Case Numbers 2023-18244 and 2023-20008 were not identical.

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August 9, 2023, 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. I expect to provide a final response to your request by February 7, 2024.”; and (2) “However, you do have the right to file suit for a judicial review. You can file suit after August 24, 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.”

17. Pursuant to a letter, dated February 6, 2024, with respect to Case Number 20023-18244, the IRS provided, in relevant part, as follows: (1) “I sent you a letter on November 8, 2023 requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.”; (2) “I need additional time to obtain and review. I expect to provide a final response to your request by May 7, 2024.”; and (3) “However, you do have the right to file suit for a judicial review. You can file suit after August 24, 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.”
18. Pursuant to a letter, dated May 2, 2024, with respect to Case Number 20023-18244, the IRS provided, in relevant part, as follows: (1) “I sent you a letter on February 6, 2024, requesting additional time to obtain and review the records requested in your Freedom of Information Act (FOIA) request.”; (2) “I need additional time to obtain and review. I expect to provide a final response to your request by July 29, 2024.”; and (3) However, you do have the right to file suit for a judicial review. You can file suit after August 24, 2023. File your suit in the U.S. District Court: Where

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you reside or have your principal place of business, Where the records are located,
or In the District of Columbia.”

19. As of the date of this declaration, neither Treasury nor the IRS has responded to the
Treasury FOIA request.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 24, 2024.



DANIEL A. ROSEN
Todd Welty, P.C.

EXHIBIT A



*Appellate Division of the Supreme Court
of the State of New York
Second Judicial Department*

I, Darrell M. Joseph, Clerk of the Appellate Division of the Supreme Court of the State of New York, Second Judicial Department, do hereby certify that

Daniel Allen Rosen

was duly licensed and admitted to practice as an Attorney and Counselor at Law in all the courts of this State on January 29, 1997, has duly taken and subscribed the oath of office prescribed by law, has been enrolled in the Roll of Attorneys and Counselors at Law on file in this office, is duly registered with the Office of Court Administration, and according to the records of this Court is currently in good standing as an Attorney and Counselor-at-Law.



In Witness Whereof, I have hereunto set my hand in the City of Brooklyn on May 2, 2024.

Clerk of the Court



Appellate Division
Supreme Court of the State of New York
Second Judicial Department
45 Monroe Place
Brooklyn, N.Y. 11201
(718) 875-1300

HECTOR D. LASALLE
PRESIDING JUSTICE

DARRELL M. JOSEPH
CLERK OF THE COURT

KENNETH BAND
DEPUTY CLERKS

MELISSA KRAKOWSKI
WENDY STYNES
LAUREN G. DOME
BRIAN E. KENNEDY
ASSOCIATE DEPUTY CLERKS

To Whom It May Concern

An attorney admitted to practice by this Court may request a certificate of good standing, which is the only official document this Court issues certifying to an attorney's admission and good standing.

An attorney's registration status, date of admission and disciplinary history may be viewed through the attorney search feature on [the website of the Unified Court System](#).

New York State does not register attorneys as active or inactive.

An attorney may request a disciplinary history letter from the [Attorney Grievance Committee of the Second Judicial Department](#).

Bar examination history is available from the [New York State Board of Law Examiners](#).

Instructions, forms and links are available on [this Court's website](#).

Darrell M. Joseph
Clerk of the Court