

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

\_\_\_\_\_  
**MICHAEL TODD WELTY** )  
 4279 Roswell Road NE. )  
 Atlanta, GA 30342, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
**U.S. INTERNAL REVENUE SERVICE** )  
 1111 Constitution Avenue, N.W. )  
 Washington, D.C. 20224, )  
 )  
 Defendant. )  
 \_\_\_\_\_

Civil Action No.: 1:24-cv-1547

**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 Internal Revenue Service (“IRS”) that was assigned Case Number 2023-18244 (the “IRS FOIA request”).
9. I am familiar with the correspondence related to the IRS FOIA request (Case Number 2023-18244) that was sent by and between Plaintiff and Defendant after Plaintiff submitted the IRS FOIA request.
10. Plaintiff submitted the IRS FOIA request on June 28, 2023.
11. A copy of the IRS FOIA request was sent to the appropriate IRS office by certified mail with the following Article Number: 70192970000146370150.
12. Pursuant to a letter, dated July 7, 2023 with respect to Case Number 2023-18244, the IRS 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 3, 2023. The initial estimated date of completion for your request is August 1, 2023.”; and (2) “Case number: 2023-18244.”
13. Pursuant to a letter, dated August 9, 2023, with respect to Case Number 2023-18244, 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.”


14. Pursuant to a letter, dated November 7, 2023, with respect to Case Number 2023-18244, the IRS provided, in relevant part, as follows: (1) “I sent you a letter on 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.”
15. Pursuant to a letter, dated February 6, 2024, with respect to Case Number 2023-18244, 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.”

16. Pursuant to a letter, dated May 2, 2024, with respect to Case Number 2023-18244, 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 you reside or have your principal place of business, Where the records are located, or In the District of Columbia.”
17. As of the date of this declaration, the IRS has not responded to the IRS 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*

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*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