

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, DC 20224

October 29, 2015

Adam Fayne Arnstein & Lehr LLP 120 South Riverside Plaza Suite 1200 Chicago, IL 60606

In Re: Victor and Donna Dimaggio

Dear Mr. Fayne:

I am responding to your Freedom of Information Act (FOIA) request dated October 1, 2015 that we received on October 5, 2015.

I am unable to send the information you requested by November 3, 2015, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

STATUTORY EXTENSION OF TIME FOR RESPONSE

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to November 18, 2015, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

REQUEST FOR ADDITIONAL EXTENSION OF TIME

Unfortunately, we will still be unable to locate and consider release of the requested records by November 18, 2015. We have extended the response date to January 4, 2016 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed 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

You may file suit after November 18, 2015. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue Attention: CC:PA: Br 6/7 1111 Constitution Avenue, NW Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions please call Disclosure Specialist Denise E Hensley ID # 1000197063, at 859-669-4048 or write to: Internal Revenue Service, Centralized Processing Unit, 4800 Buford Highway, Stop 93A, Chamblee, GA 30341. Please refer to case number F16280-0008.

Sincerely,

Bruce Hayes

Disclosure Manager Disclosure Office 5