

UNITED STATES DISTRICT COURT
United States District Court for the District of Columbia

ROBERT CHAPMAN,

1819 Ingleside Terrace NW
Washington, DC 20010

2023322175

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

1111 Constitution Avenue NW
Washington DC 20224

Defendant.

Case: 1:17-cv-00254
Assigned To : Jackson, Ketanji Brown
Assign. Date : 2/8/2017
Description: FOIA/Privacy Act (I-DECK)

COMPLAINT FOR INJUNCTIVE RELIEF

1. This is an action under the Freedom of Information Act, 5 U.S.C. § 552, to order the production of agency records that defendant has improperly withheld from plaintiff.

Jurisdiction and Venue

2. This court has jurisdiction over this action pursuant to 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1331.
3. Venue is proper in the District of Columbia pursuant to 5 U.S.C. § 552(a)(4)(B) and 28 U.S.C. § 1391(e).

RECEIVED

FEB - 8 2017

Clerk, U.S. District & Bankruptcy
Courts for the District of Columbia

Allegations common to each count

4. Plaintiff, Robert Chapman (hereinafter Requester), is the requester of the records which defendant is now withholding.
5. Defendant Internal Revenue Service (hereinafter Agency) is an agency of the United States and has possession of the records that plaintiff seeks.
6. Requester is a resident of the District of Columbia.
7. Agency is a United States agency with its headquarters at 1111 Constitution Avenue NW, in Washington, DC.
8. Upon information and belief, the records Requester has requested are located in the District of Columbia at the headquarters building of the Agency.
9. The location of official responsible for the control of the records requested is 1111 Constitution Avenue NW, in Washington, DC.
10. Agency's Tax Forms and Publications Division is located at 1111 Constitution Avenue NW, in Washington DC.
11. The office of the Deputy Commissioner for Service and Enforcement is located at 1111 Constitution Avenue NW, in Washington DC.
12. The office of the Commissioner of Internal Revenue is located at 1111 Constitution Avenue NW, in Washington DC.
13. Agency has failed to issue regulations on procedures for the disclosure of records under section 552 of title 5, United States Code, in accordance with the amendments made by section 2 of the FOIA Improvement Act of 2016, Public Law 114-185.

14. Agency has failed to update the Internal Revenue Manual for the disclosure of records under section 552 of title 5, United States Code, in accordance with the amendments made by section 2 of the FOIA Improvement Act of 2016, Public Law 114-185.

Count 1 – FOIA Request F17292-0081

15. By letter dated October 18, 2016, Requester requested access to and disclosure of certain Agency records pertaining to the correction of non-correction of legal and mathematical errors in tax forms and instructions. (This request, assigned the number F17292-0081 by Agency, is referred to hereafter as the “Forms-Correction Request.”) These records are necessary in connection with a claim by Requester against Agency of prohibited personnel practice under 5 U.S.C. § 2302, filed by Requester with the Office of Special Counsel (MA-16-1368) on or about December 23, 2015. A copy of this letter is attached as Exhibit 1.
16. The Forms-Correction Request reasonably described the records requested as records pertaining to the identification of possible errors in seven tax forms (Forms 1040, 8815, 8606, 4255, 8582, 8810, and 6198) and their respective instructions, during certain time periods.
17. The Forms-Correction Request identified possible custodians of the requested records, including the Tax Forms and Publications Division, the office of the Deputy Commissioner for Service and Enforcement, and the office of the Commissioner of Internal Revenue.

18. The content and correctness of tax forms and instructions are matters of nationwide applicability.
19. Requester delivered the Forms-Correction Request by facsimile transmission to (877) 807-9215, and addressed it to "IRS FOIA Request, HQ FOIA, Stop 211, PO Box 621506, Atlanta, GA 30362-3006," which are shown on the IRS webpage as applicable to requests for IRS Headquarters Office records not available at the Electronic Reading Room site.
20. Agency assigned the Forms-Correction Request to be processed by Vivian King (hereinafter King), an employee of the Agency in in the Privacy, Government Liaison, and Disclosure Division, Disclosure West, Disclosure Office 10, located in St. Paul, Minnesota.
21. Agency assigned the role of FOIA Public Liaison for the Forms-Correction Request to Laura McIntyre (hereinafter McIntyre), the manager of Disclosure Office 10, located in Denver, Colorado.
22. McIntyre is the FOIA Public Liaison for residents of Colorado, Iowa, Kansas, Minnesota, Missouri, Nebraska, and Wyoming.
23. On information and belief, the Forms-Correction Request was not assigned, transferred, or redirected to the Office of Disclosure FOIA & Program Operations.
24. On information and belief, Disclosure Office 10 is not properly responsible for the control of records of the Headquarters Office or of any of the records requested by Requester.

25. On information and belief, the Forms-Correction request was not assigned, transferred, or redirected to any employee located in an office not separate from the location of the requested records.
26. On information and belief, no reasonable necessity existed or exists to assign the Forms-Correction request to be processed by an Agency employee or office located in Minnesota or Colorado.
27. On information and belief, the Privacy, Government Liaison, and Disclosure office has employees located in or near Washington, DC, who are capable of processing the Forms-Correction Request.
28. Agency has not properly processed the Forms-Correction Request and has failed to comply with Internal Revenue Manual 11.3.13.5.13, regarding the transfer of requests, with respect to Forms-Correction Request.
29. By e-mail to King on October 31, 2016, Requester limited the Forms-Correction Request with respect to Forms 1040 and 8606 (and instructions) records that relate to the phase-out limitations described in Internal Revenue Code §§ 219(g) and 408A(c), respectively.
30. By letter from King dated November 14, 2016, Agency purported to extend the 20-day deadline to determine whether to comply with the Forms-Correction Request to December 1, 2016. A copy of this letter is attached as Exhibit 2.
31. The November 14, 2016, letter from King stated, with respect to the delay, only that "I need additional time to search for, collect, and review responsive records from other locations."

32. On information and belief, the location referred to in the November 14, 2016, letter referred to above was Agency Headquarters located at 1111 Constitution Avenue NW, in Washington DC.
33. In the same letter, Agency stated it would not be able to locate and consider release of the requested records by December 1, 2016, and stated that "we have extended the response date to December 30, 2016."
34. By e-mail dated December 8, 2016, King informed Requester that the Tax Forms & Publication Division would not conduct any search for records responsive to the Forms-Correction Request until on or after February 1, 2017.
35. By e-mail on December 8, 2016, King stated that the estimated amount of search time by Tax Forms and Publications for responsive records was 58 hours.
36. On December 12 and 14, 2016, Requester limited the Forms-Correction Request to exclude:
 - a. Records in the custody of IRS Chief Counsel;
 - b. Records other than those in the custody of executives, senior managers, and grade-15 employees; and
 - c. Records other than those pertaining to three of the seven forms and instructions in the October 18, 2016, Forms-Correction Request, those three being Form 1040, Form 4255, and Form 8606 (and instructions).
37. On December 14 and 15, 2016, Requester inquired as to the effect of the FOIA Improvement Act of 2016, Pub. L. 114-185, § 2, on the authority of the Agency

to assess a search fee and provided King with the text of 5 U.S.C. § 552(a)(4)(A)(viii), as amended by that Act.

38. On December 16, 2016, King responded to Requester's inquiry by stating: "In regards to search fees, if the responsive documents located are 5,000 or less pages, no fees will be charged. If more than 5,000 pages are located, fees are applicable as all other aspects of the fee provisions have been met."
39. On December 16, 2016, Agency admitted that no search fee would be assessed when King informed Requester by e-mail at 11:57 a.m. that "the fee issue no longer exists" with respect to the Forms-Correction Request.
40. On December 19, 2016, Requester limited the Forms-Correction Request to exclude drafts (including circulations and early releases) and final versions of the tax forms and instructions otherwise included in the Forms-Correction Request.
41. King informed Requester by e-mail on December 20, 2016: "I have not heard back on my status requests for either of your FOIA requests. Based on Forms and Publications [*sic*] original statement that they will be unable to search for records until February 1, 2017, I am requesting an extension until March 17, 2017."
42. By letter dated December 20, 2016, Agency informed Requester that it needed additional time to obtain documents responsive to the Forms-Correction Request and that King "will contact you by March 17, 2017 if I am still unable to complete the request." A copy of this letter is attached as Exhibit 3.

43. By letter dated January 9, 2017, Agency demanded advance payment of search fees in the estimated amount of \$2,378, that Agency was delaying the processing of the Forms-Correction request until the estimated fee was paid in advance, and that Agency would assume Requester no longer needed the records if Requester did not make advance payment by February 13, 2017. A copy of this letter is attached as Exhibit 4.
44. By the same letter referred to in the preceding paragraph, Agency stated that the estimated amount of search time by Tax Forms and Publications would be 58 hours and the estimated number of pages would exceed 5,000. The same letter also stated that the advance payment of the fee would not be refunded if Agency located or released no records at all.
45. Agency has not revised the estimate of search time for the Forms-Correction request to reflect the limitations on the scope of the request made by Requester on December 12 and 14, 2016.
46. By e-mail of January 31, 2016, King confirmed that no search for records responsive to the Forms-Correction Request had been conducted.
47. To date, Agency has made no determination whether to comply with the Forms-Correction Request and has not notified Requester of any such determination.
48. On information and belief, Agency has conducted no search for nor has it identified or located any responsive records.
49. On information and belief, the IRS does not know the actual number of pages necessary in fact to respond to the Forms-Correction Request.

50. On information and belief, the number of pages necessary to respond to the Forms-Correction Request is fewer than 5,000 pages.
51. On information and belief, the office processing the request has contacted the offices of neither the Deputy Commissioner for Service and Enforcement nor the Commissioner of Internal Revenue regarding the Forms-Correction Request.
52. Agency has provided no records to Requester in response to the Forms-Correction Request.
53. Requester exhausted his administrative remedies on or before December 1, 2016, because Agency has failed to comply with the applicable time limit provisions of 5 U.S.C. § 552(a)(6).

Count 2 – FOIA Request F17292-0008

54. By letter dated October 14, 2016, Requester requested access to and disclosure of agency records pertaining to his employment with defendant. (This request, assigned the number F17292-0008 by Agency, is referred to hereafter as the “Employment Request.”) These records are necessary in connection with a claim by Requester against Agency of prohibited personnel practice under 5 U.S.C. § 2302, filed by plaintiff with the Office of Special Counsel (MA-16-1368) on or about December 23, 2015. A copy of this letter is attached as Exhibit 5.
55. Requester delivered the Employment Request by facsimile transmission to (877) 807-9215, and addressed it to “IRS FOIA Request, HQ FOIA, Stop 211,

PO Box 621506, Atlanta, GA 30362-3006,” which are shown on the IRS webpage as applicable to requests for IRS Headquarters Office records not available at the Electronic Reading Room site.

56. The Employment Request reasonably described the records requested.
57. On or before November 14, 2016, Agency reassigned the Employment Request to be processed by Vivian King, an employee of the Agency in in the Privacy, Government Liaison, and Disclosure Division, Disclosure West, Disclosure Office 10, located in St. Paul, Minnesota.
58. Agency assigned the role of FOIA Public Liaison for the Employment Request to Laura McIntyre, the manager of Disclosure Office 10, located in Denver, Colorado.
59. On information and belief, no Agency records responsive to the Employment Request are located in Minnesota or Colorado.
60. By letter from King dated November 14, 2016, Agency purported to extend the 20-day deadline to determine whether to comply with the Employment Request to November 29, 2016. A copy of this letter is attached as Exhibit 6.
61. The November 14, 2016, letter from King referred to in the preceding paragraph stated, with respect to the delay, only that “I need additional time to search for, collect, and review responsive records from other locations.”
62. King informed Requester by e-mail on December 20, 2016: “I have not heard back on my status requests for either of your FOIA requests. Based on Forms and Publications [*sic*] original statement that they will be unable to search for

records until February 1, 2017, I am requesting an extension until March 17, 2017.”

63. By letter dated December 20, 2016, Agency informed Requester that it needed additional time to obtain documents responsive to the Employment Request and that TLS King “will contact you by March 17, 2017 if I am still unable to complete the request.” A copy of this letter is attached as Exhibit 7.
64. To date, Agency has made no determination whether to comply with the Employment Request and has not notified Requester of any such determination.
65. Agency has provided no records to Requester in response to the Employment Request.
66. Requester exhausted his administrative remedies on or before November 29, 2016, because Agency has failed to comply with the applicable time limit provisions of 5 U.S.C. § 552(a)(6).

WHEREFORE, plaintiff Robert Chapman requests this Court:

- (1) Order and enjoin Agency to make a determination whether to comply with the Requester’s requests for records;
- (2) Order and enjoin Agency to provide access to the requested documents;
- (3) Award plaintiff costs and reasonable attorneys fees in this action, as provided in 5 U.S.C. § 552(a)(4)(E); and

(4) Grant such other and further relief as is just and proper.

A handwritten signature in blue ink, consisting of a stylized 'R' followed by a long horizontal stroke.

Robert Chapman

1819 Ingleside Terrace NW
Washington, DC 20010

Dated: February 8, 2017

Exhibit 1

Fax: 877-807-9215
Mail: IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

RE: Request for Notification and Access
Name: Robert B. Chapman
SSN: 261-89-0412
Address: 1819 Ingleside Terrace NW
Washington, DC 20010

Dear Madam or Sir:

I hereby request, pursuant to the Privacy Act of 1974 and Freedom of Information Act, to receive any and all documents and records pertaining to the identification of possible errors in the following tax forms and instructions:

1. Form 1040 and its instructions, during the period beginning January 1, 2012, until the present;
2. Form 8815 and its instructions, during the period beginning January 1, 2012, until the present;
3. Form 8608 and its instructions, during the period beginning January 1, 2012, until the present;
4. Form 4266 and its instructions, during the period beginning January 1, 2009, until the present;
5. Form 6582 and its instructions, during the period beginning January 1, 2010, until the present;
6. Form 8810 and its instructions, during the period beginning January 1, 2010, until the present;
7. Form 6198 and its instructions, during the period beginning January 1, 2010, until the present.

I also request, with respect to the same forms and instructions, during the same periods, all documents and records pertaining to any consideration of whether any alleged error was in fact correct or not, and any consideration or decisions regarding any possible corrective action taken or not taken.

The possible custodians of records are primarily in Tax Forms & Publications; Customer Assistance, Relationships and Education; the office of the Commissioner, Wage & Investment; the office of the Deputy Commissioner, Service and Enforcement; and the Office of the Commissioner of Internal Revenue.

I have attached a copy of my District of Columbia driver license to establish my identity.

I request copies of all such records that the IRS maintains only on paper; I request information maintained by IRS in an electronic form be provided on a CD-ROM. and I hereby agree to pay the fee for copying records, if such fee is anticipated to be for \$25.00 or more.

Robert B. Chapman


Signature

ZR2MB

Digitally signed by ZR2MB
DN: cn=ZR2MB,
email=Robert.B.Chapman@irs.gov
Date: 2016.10.18 12:38:06 -04'00'

Exhibit 2



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

November 14, 2016

Robert Chapman
1819 Ingleside Terrace NW
Washington, DC 20010

Re: FOIA for all documents and records pertaining to the identification of possible errors in seven tax forms and their instructions

Dear Mr. Chapman:

I am responding to your Freedom of Information Act (FOIA) request, dated October 18, 2016, that we received on October 18, 2016.

I am unable to send the information you requested by November 16, 2016, 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 December 1, 2016, 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 December 1, 2016. We have extended the response date to December 30, 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.

If you dispute this response you may contact our FOIA Public Liaison, Laura A. McIntyre, to discuss your request at:

Internal Revenue Service
MS 7000 DEN
1999 Broadway
Denver, CO 80202-3025
303-603-4734

You may also wish to contact the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, which 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

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 December 1, 2016. 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 me at 651-312-7813 or write to: Internal Revenue Service, Disclosure Office 10, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17292-0081.

Sincerely,

A handwritten signature in cursive script, appearing to read "Vivian King".

Vivian A. King
Tax Law Specialist
Badge No. 1000207866
Disclosure Office 10

Exhibit 3



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

December 20, 2016

Robert Chapman
1819 Ingleside Terrace NW
Washington, DC 20010

Re: FOIA for all documents and records pertaining to the identification of possible errors in seven tax forms and their instructions

Dear Mr. Chapman:

I am responding to your Freedom of Information Act (FOIA) request, dated October 18, 2016, that we received on October 18, 2016.

On November 14, 2016 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to obtain the responsive documents from another location. I will contact you by March 17, 2017 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call me at 651-312-7813 or write to: Internal Revenue Service, Disclosure Office 10, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17292-0081.

Sincerely,

A handwritten signature in cursive script that reads "Vivian King".

Vivian A. King
Tax Law Specialist
Badge No. 1000207866
Disclosure Office 10

Exhibit 4



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

January 9, 2017

Robert B. Chapman
1819 Ingleside Terrace NW
Washington, DC 20010

Dear Mr. Chapman:

I am responding to your Freedom of Information Act (FOIA) request, dated October 18, 2016, that we received on October 18, 2016.

You asked for any and all documents pertaining to the identification of possible errors in various tax forms and instructions for tax years 2012 through the present and all documents pertaining to any consideration of whether any alleged error was in fact correct or not and any consideration or decisions regarding any possible corrective action taken or not taken.

The primary record holder, Tax Forms and Publications, estimates the cost to process your request to be \$2,378.00. Since this estimated fee is in excess of \$250.00, I am deferring the processing of your request until I receive your advance payment. This estimate represents search fees for 58 hours of search time at \$41 per hour and greater than 5,000 pages.

Additional fees may become due if the actual search, review time, or number of copies exceed the above estimate. A refund may be made if the fee for the actual search or number of copies is less than the estimate.

Fees are not refundable if:

- A search is performed, but does not result in the location or release of records or
- A review is performed, but does not result in the release of records.

Please send your check or money order payable to the Treasury of the United States to the address below.

On receipt of your payment, I will continue processing your request. If I do not receive your payment by February 13, 2017, I will assume the documents are no longer needed and take no further action on your request.

If you wish to revise your request to reduce fees, you can contact our office at the phone number below.

If you have any questions please call Government Information Specialist Vivian A. King, ID # 1000207866, at 651-312-7813 or write to: Internal Revenue Service, Disclosure Scanning Operation, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17292-0081.

Sincerely,



Laura A McIntyre
Disclosure Manager
Disclosure Office 10

Enclosure
Fee Payment Stub

Please return this attachment with your payment for **Freedom of Information Act (FOIA)** fees to:

Internal Revenue Service
Disclosure Scanning Operation – Stop 211
Post Office Box 621506
Atlanta, GA 30362

Please make check or money order payable to the Treasury of the United States. Include the word **FOIA** in the memo portion of your payment.

Title: Advance Payment – Create New TLS Case
Prior Case #: F17292-0081
Requester Name: Robert Chapman
Requester Address 1: 1819 Ingleside Terrace NW
Requester Address 2: _____
Requester Address 3: Washington, DC 20010
Taxpayer Name: Robert Chapman
Fee Amount: \$2,378.00
Name Control: CHAP

Exhibit 5

Fax: 877-807-9215
Mail: IRS FOIA Request
HQ FOIA
Stop 211
PO Box 621506
Atlanta, GA 30362-3006

RE: Request for Notification and Access
Name: Robert B. Chapman
SSN: 261-89-0412
Address: 1819 Ingleside Terrace NW
Washington, DC 20010

Dear Madam or Sir:

I hereby request, pursuant to the Privacy Act of 1974 and Freedom of Information Act, to receive any and all documents and records pertaining to my employment with the Internal Revenue Service, since November 24, 2008.

This request includes but is not limited to records pertaining to:

1. Employee complaints initiated by me or of which I was the subject;
2. Performance evaluation;
3. Discipline or conduct;
4. Grievances and appeals of any grievances initiated by me;
5. Promotion and non-promotion; and
6. Selection and non-selection for any position for which I applied or submitted a "statement of interest."

I have attached a copy of my District of Columbia driver license to establish my identity.

I request copies of all such records and I hereby agree to pay the fee for copying records, if such fee is anticipated to be for \$25.00 or more.

Robert B. Chapman
1819 Ingleside Terrace NW
Washington DC 20010



Signature

Exhibit 6



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

November 14, 2016

Robert Chapman
1819 Ingleside Terrace NW
Washington, DC 20010

Re: FOIA request for any and documents and records pertaining to my employment with the Internal Revenue Service Since November 24, 2008

Dear Mr. Chapman:

I am responding to your Freedom of Information Act (FOIA) request, dated October 14, 2016, that we received on October 14, 2016.

I am unable to send the information you requested by November 14, 2016, 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 29, 2016, 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 29, 2016. We have extended the response date to December 30, 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.

If you dispute this response you may contact our FOIA Public Liaison, Laura A. McIntyre, to discuss your request at:

Internal Revenue Service
MS 7000 DEN
1999 Broadway
Denver, CO 80202-3025
303-603-4734

You may also wish to contact the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, which 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

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

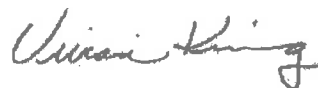
You may file suit after November 29, 2016. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed 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 me at 651-312-7813 or write to: Internal Revenue Service, Disclosure Office 10, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17291-0008.

Sincerely,

A handwritten signature in cursive script that reads "Vivian King".

Vivian A. King
Tax Law Specialist
Badge No. 1000207866
Disclosure Office 10

Exhibit 7



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

December 20, 2016

Robert Chapman
1819 Ingleside Terrace NW
Washington, DC 20010

Re: FOIA request for any and documents and records pertaining to my employment with the Internal Revenue Service Since November 24, 2008

Dear Mr. Chapman:

I am responding to your Freedom of Information Act (FOIA) request, dated October 14, 2016, that we received on October 14, 2016.

On November 14, 2016 I asked for more time to obtain the records you requested. I am still working on your request and need additional time to obtain the responsive records from another location. I will contact you by March 17, 2017 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions please call me at 651-312-7813 or write to: Internal Revenue Service, Disclosure Office 10, P.O. Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F17291-0008.

Sincerely,

A handwritten signature in cursive script that reads "Vivian King".

Vivian A. King
Tax Law Specialist
Badge No. 1000207866
Disclosure Office 10