



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

April 12, 2017



Niles Elber
Caplin & Drysdale
One Thomas Circle NW, Ste. 1100
Washington, DC 20005

In Re: Philip Yu

Dear Mr. Elber:

I am responding to your Freedom of Information Act (FOIA) request dated March 21, 2017 that we received on March 21, 2017.

I am unable to send the information you requested by April 18, 2017, 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 May 2, 2017, 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 May 2, 2017. We have extended the response date to June 9, 2017 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, Ronald Mele, to discuss your request at:



Internal Revenue Service
Disclosure – Attn. Ron Mele
135 High Street, M/S 106
Hartford, CT 06103

Telephone: 860-594-9009

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, you also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, 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 May 2, 2017. 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 Karen Lepore ID # 1001022778, at 860-594-9008 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F17081-0083.

Sincerely,



Ronald T Mele
Disclosure Manager
Disclosure Office 1