

# ATTACHMENT B



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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

October 17, 2016

Elizabeth Maresca  
Fordham University School of Law  
150 West 62nd Street Ninth Floor  
New York, NY 10023

Dear Elizabeth Maresca:

I am responding to your Freedom of Information Act (FOIA) request dated September 24, 2016 that we received on September 26, 2016.

I am not able to send the information you requested by October 25, 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 8, 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 8, 2016. We have extended the response date to January 10, 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 8, 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

If you dispute this response you may contact our FOIA Public Liaison, Reinita L. House, to discuss your request at:

801 Broadway  
Nashville, TN 37203-3816  
615-250-5413

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

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 Tax Law Specialist, Bernard W. McDade, ID # 101749352, at 267-941-6628 or write to: Internal Revenue Service, Centralized Processing Unit --Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16270-0041.

Sincerely,

*Bernard Mc.Dade*  
Bernard McDade  
Tax Law Specialist  
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