

ATTACHMENT A

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

JOSEPH B. JUDKINS
Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, D.C. 20006,

Plaintiff,

v.

INTERNAL REVENUE SERVICE
1111 Constitution Avenue, N.W.
Washington, D.C. 20224,

Defendant.

Civil Case No. _____

DECLARATION OF JOSEPH B. JUDKINS

I, Joseph B. Judkins, pursuant to 28 U.S.C. § 1746, declare as follows:

1. On June 24, 2020, I filed a FOIA request (“FOIA Request”) seeking access to documents maintained by the Internal Revenue Service (“IRS”) concerning the regulatory history of certain proposed and final regulations under Internal Revenue Code § 965. Attached hereto as Exhibit (“Ex.”) A is a true and correct copy of the FOIA Request.

2. On June 26, 2020, I submitted a check for \$5,425 to the IRS in payment of fees relating the FOIA Request (“Payment Check”). Attached hereto as Ex. B is a true and correct copy of the Payment Check.

3. I received a response from Lauri Takeguchi, IRS Tax Law Specialist, dated July 8, 2020 (“IRS Response”) stating that the IRS received the FOIA Request on June 25, 2020. The IRS Response further noted the receipt of the Payment Check and requested a copy of the Payment

Check for internal records. Attached hereto as Ex. C is a true and correct copy of the IRS Response.


4. On July 10, 2020, I received an email from Lauri Takeguchi reporting a delay in processing the FOIA Request. Attached hereto as Ex. D is a true and correct copy of the July 10, 2020, email.

5. On July 20, 2020, I submitted to Lauri Takeguchi a copy of the Payment Check. Attached hereto as Ex. E is a true and correct copy of the July 20, 2020, email. On July 21, 2020, Lauri Takeguchi confirmed receipt of Ex. E. Attached hereto as Ex. F is a true and correct copy of the July 21, 2020 email.

6. On July 23, 2020, I received a reply from David Nimmo, IRS Disclosure Manager, (“IRS Second Response”) stating that the IRS is unable to provide the requested information by July 24, 2020. The IRS requested a 10-day extension and noted that the statutory response date is extended to August 7, 2020. The IRS Second Response identified October 30, 2020, as the expected completion date for the FOIA Request. The IRS Second Response noted that the Requester does not have the right to an administrative appeal, but may file suit for judicial review after August 7, 2020, in the U.S. District Court. Attached hereto as Ex. G is a true and correct copy of the IRS Second Response.

7. As of the date of this Declaration, the IRS has not disclosed any of the documents and records requested in the FOIA Request.

I declare under penalty of perjury that the foregoing is true and correct. Executed on August 25, 2020.



Joseph B. Judkins
(D.C. Bar No. 499737)
Baker & McKenzie LLP

EXHIBIT A



Baker & McKenzie LLP

815 Connecticut Avenue, N.W.
Washington, DC 20006-4078
United States

Tel: +1 202 452 7000
Fax: +1 202 452 7074
www.bakermckenzie.com

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Santiago
Sao Paulo**
Tijuana
Toronto
Valencia
Washington, DC

* Associated Firm

** In cooperation with
Trench, Rossi e Watanabe
Advogados

June 24, 2020

IRS FOIA Request
Headquarters FOIA
Stop 211
P.O. Box 621506
Atlanta, GA 30362-3006

RE: Freedom of Information Act Request

Dear Disclosure Officer:

In accordance with the Freedom of Information Act (“FOIA”), 5 U.S.C. § 552, as amended, I request copies of documents maintained by the Internal Revenue Service (“IRS”) concerning the regulatory history of certain proposed regulations and final regulations under Internal Revenue Code (“I.R.C.”) § 965. Specifically, I request copies of the following:

1. All documents maintained by the IRS related to the proposed regulations under I.R.C. § 965, published in the Federal Register at 83 Fed. Reg. 39514 (August 9, 2018), including, but not limited to, pre-publication documents, notices pertaining to the proposed rulemaking, public comments and other documents submitted to the agency related to the proposed rulemaking, hearing transcripts and recordings, if any, of oral presentations made in the course of the proposed rulemaking, reports and recommendations of any advisory committees, IRS communications (internal or otherwise), similar instruments, and any other documents considered by the IRS during the course of the proposed rulemaking.
2. All documents maintained by the IRS related to the final regulations under I.R.C. § 965, contained in Treasury Decision 9846 that were originally published in the Federal Register at 84 Fed. Reg. 1838 (February 5, 2019), including, but not limited to, pre-publication documents, notices pertaining to the rulemaking, public comments and other documents submitted to the agency related to the rulemaking, hearing transcripts and recordings, if any, of oral presentations made in the course of the rulemaking, reports and recommendations of any advisory committees, IRS communications (internal or otherwise), similar instruments, and any other documents considered by the IRS during the course of the rulemaking.
3. All documents maintained by the IRS related the public hearing on the proposed regulations under I.R.C. § 965 that was held on October 22, 2018, notice of which was published in the Federal Register at 83 Fed. Reg. 51906 (October 15, 2018), including,



but not limited to, pre-publication documents, comments received from the public, outlines of proposed oral comments, agendas, and hearing transcripts.

For purposes of this request, the term “document” is used expansively and includes, by way of illustration and without limitation, all documents contained in the legal file (as presently defined in Internal Revenue Manual section 32.1.2.1, or the equivalent thereof), agreements, contracts, communications, letters, reports, analyses, memoranda (including all issues memoranda as presently defined in Internal Revenue Manual section 32.1.2.6.2.1, or the equivalent thereof), e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, drafts (including all precirculation drafts, “green” circulation drafts, and “pink” signature packages as presently defined in Internal Revenue Manual sections 32.1.6.6, 32.1.6.7 and 32.1.6.8, respectively, or the equivalent thereof and all versions of such drafts), comments on drafts, executive summaries (as presently defined in Internal Revenue Manual section 32.1.6.7.1 or the equivalent thereof), weekly bulletins to the Secretary of the Treasury and other Treasury officials, materials for joint briefings (briefings attended by attorneys and other staff of the IRS, IRS Chief Counsel, and the Treasury), materials used to brief the Treasury Executive Secretary and the Treasury General Counsel, materials used to brief committees and members of Congress and their staff (including the Joint Committee of Taxation, the Senate Finance Committee, the House Ways and Means Committee, and staff of such committees), materials used to prepare government panelists to provide testimony at hearings, summaries of public comments prepared by any member or employee of any government agency, communications with the Department of Justice, communications and/or correspondence between the IRS and any member of Congress, communications and/or correspondence between the IRS and any other agency, communications and/or correspondence between the IRS and the White House, communications and/or correspondence between the White House and any other agency, communications and/or correspondence with the public, communications and/or correspondence with the press, diaries, calendars, workpapers, contracts, purchase orders, telecopies, telexes, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The term “document” also refers to any draft or prior version of a document responsive to this request.

If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide us with the non-exempt documents and records and with the non-exempt portions of the remaining documents and records. In the event an exemption is claimed, please provide us with all segregable non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). When material is to be redacted, please “black out” rather than “white out” or “cut out” any portions for which an exemption is claimed.

If records responsive to this request have been destroyed, please identify the documents destroyed, the date of destruction, and the person who destroyed the document.



Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide us with an index that specifies which exemption(s) is (are) being claimed for each portion of each document withheld. To the extent materials are withheld, please provide a detailed description of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS's claims that these documents are exempt from disclosure. See *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974); *Church of Scientology of Cal. v. IRS*, 792 F.2d 146 (D.C. Cir. 1986); *Osborn v. IRS*, 754 F.2d 195 (6th Cir. 1985); *White v. IRS*, 707 F.2d 897, 899 (6th Cir. 1983) (quoting *Founding Church of Scientology v. Bell*, 603 F.2d 945 (D.C. Cir. 1979)); *Brooks v. IRS*, 80 A.F.T.R. 2d 97-6370 (E.D. Cal. 1997) (citing *Wiener v. FBI*, 943 F.2d 972 (9th Cir. 1991)).

I do not wish to inspect the records, but desire copies to be made in accordance with Treas. Reg. § 601.702(c)(4)(i)(G). In accordance with Treas. Reg. § 601.702(c)(4)(i)(H), I agree to pay reasonable charges incurred to search for and duplicate the requested documents.

In a letter dated June 16, 2020, an IRS FOIA official designated me as a "commercial" requester and asked for advance payment of \$5,425. See Exhibit A. Because the FOIA.gov web site does not accept payment, we are separately sending a check in that amount to IRS FOIA Request, Stop 211, PO Box 621506, Atlanta, GA 30362-3006. A copy of my State of Oregon driver's license is attached for photo identification as Exhibit B. In the event that the total charges are estimated to exceed that amount, please seek further authorization.

Please send any of the above-mentioned documents or communications regarding this request to:

Joseph B. Judkins
Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, DC 20006

As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and Treas. Reg. § 601.702(c)(9)(ii), I would appreciate a response to this request within twenty (20) working days of its receipt.

I understand and appreciate that you will exercise a presumption in favor of disclosure and are committed to accountability and transparency in connection with this request. See President Barack Obama, Memorandum for the Heads of Executive Departments and Agencies, 74 Fed. Reg. 4683 (Jan. 26, 2009); Eric Holder, Memorandum for the Heads of Executive Departments and Agencies (Mar. 19, 2009) ("[A]n agency should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely



because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.”).

If you have any questions concerning this request or require further identifying information, please contact me at (202) 835-6137.

Thank you in advance for your attention to this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read "J. B. Judkins".

Joseph B. Judkins



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

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

June 16, 2020

Joseph B. Judkins
Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, D.C. 20006

Dear Mr. Judkins:

This is a final response to your Freedom of Information Act (FOIA) request dated May 28, 2020, that we received on May 28, 2020.

Your request seeks copies of documents maintained by the Internal Revenue Service (IRS) concerning the regulatory history of certain proposed regulations and final regulations under Internal Revenue Code ("I.R.C.") §965. Specifically, you request copies of the following:

1. All documents maintained by the IRS related to the proposed regulations under I.R.C. §965, published in the Federal Register at 83 Fed. Reg. 39514 (August 9, 2018), including, but not limited to, pre-publication documents, notices pertaining to the proposed rulemaking, public comments and other documents submitted to the agency related to the proposed rulemaking, hearing transcripts and recordings, if any, of oral presentations made in the course of the proposed rulemaking, reports and recommendations of any advisory committees, IRS communications (internal or otherwise), similar instruments, and any other documents considered by the IRS during the course of the proposed rulemaking.
2. All documents maintained by the IRS related to the final regulations under I.R.C. §965, contained in Treasury Decision 9846 that were originally published in the Federal Register at 84 Fed. Reg. 1838 (February 5, 2019), including, but not limited to, pre-publication documents, notices pertaining to the rulemaking, public comments and other documents submitted to the agency related to the rulemaking, hearing transcripts and recordings, if any, of oral presentations made in the course of the rulemaking, reports and recommendations of any advisory committees, IRS communications (internal or otherwise), similar instruments, and any other documents considered by the IRS during the course of the rulemaking.

Exhibit A

3. All documents maintained by the IRS related the public hearing on the proposed regulations under I.R.C. §965 that was held on October 22, 2018, notice of which was published in the Federal Register at 83 Fed. Reg.51906 (October 15, 2018), including, but not limited to, pre-publication documents, comments received from the public, outlines of proposed oral comments, agendas, and hearing transcripts.

In your request, you asserted that you are an "other" requester for fee purposes. In your email conversation with TLS Lauri Takeguchi on June 10, 2020, you state your intention for the information requested is for your own use. We perceive that you are more properly considered a "commercial" requester in accordance with 26 C.F.R. 601.702(f)(3)(ii). The related business activities associated with you do not support your assertion that you are an "other" requester.

FOIA requires commercial requesters to pay search \$41.00 per hour or fraction of an hour; review charges apply \$45.00 per hour or fraction thereof and a \$25 fee for transmitting or copying files to electronic media. We have calculated the estimated fees on this basis.

Your request states that you are willing to pay up to \$1,000.00 for the processing of your request. The estimated cost to process your request is \$5,425.00. This estimate represents document review time at \$45.00 per hour for 120 hours and CD Fee of \$25.00.

Because the estimated fees exceed \$250.00, we will require an advance payment. Additional fees will become due if the actual costs of review exceed the above estimate. A refund will be made if the actual fee is less than the estimate.

We are closing your request without further action. You can submit a new request and identify yourself as a "commercial" requester and include your advance payment by check or money order payable to the Treasury of the United States or appeal this determination.

You may contact the FOIA Public Liaison, Summer Sutherland at 801-620-2149, to discuss your request.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, 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 have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465 , or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F20150-0003.

Sincerely,



David S Nimmo
Disclosure Manager
Disclosure Office 13

Enclosure
Notice 393



Department of the Treasury
Internal Revenue Service

Notice 393

(Rev. September 2016)

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

IRS Appeals

Attention: FOIA Appeals
M/Stop 55202
5045 E. Butler Ave.
Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of

Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

(B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.

USA

OREGON
DRIVER LICENSE

4d ID# [REDACTED]
12 JUDKINS
JOSEPH BRANT
9 [REDACTED]

4b EXP: [REDACTED]
4a ISS: [REDACTED]
5 DOB: [REDACTED]

18 SEX: M
16 HGT: [REDACTED]
17 WGT: [REDACTED]
18 EYES: [REDACTED]

8 CLASS: C
0a FND: [REDACTED]
12 REST: [REDACTED]

3 DOB: [REDACTED]



A photograph of a man with short brown hair, smiling, wearing a dark jacket over a light-colored shirt. The photo is positioned on the right side of the license card.

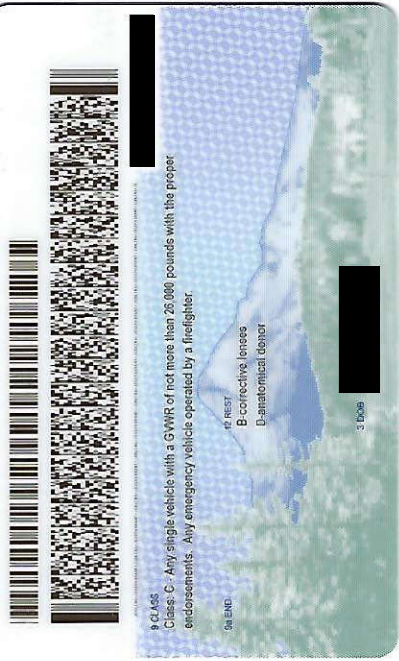


EXHIBIT B

BAKER & MCKENZIE LLP

Citibank Operating - LCL CUR - CHI

DATE: 06-26-20

PAYEE: Internal Revenue Service

VENDOR ID: 5000076013 CHECK #: 702929

VOUCHER #	INVOICE #	INV DATE	AMOUNT	VENDOR COMMENTS
1900302980	076013062420	Jun 24, 2020	5,425.00	US11/FOIA Check Request URGENT TO BE PRINTED
TOTAL			5,425.00	

Baker & McKenzie LLP
 ATTORNEYS AT LAW
 300 East Randolph Street, Suite 5000
 Chicago, IL 60601

Citibank, N.A.
 ONE PENNS WAY
 NEW CASTLE, DE 19720

62-20
 311

CHECK NO. 702929

VOID AFTER 6 MONTHS

CHECK DATE
Jun 26, 2020

CHECK AMOUNT
\$***5,425.00**

PAY ** FIVE THOUSAND FOUR HUNDRED TWENTY-FIVE AND 00/100 US Dollar



Authorized Signature

TO THE ORDER OF Internal Revenue Service
 Stop 211, P.O. 621506
 Atlanta GA 30362-3006

AMOUNT OVER \$5000.01 REQUIRE TWO SIGNATURES

EXHIBIT C

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Wednesday, July 8, 2020 6:15 PM
To: Judkins, Joseph B
Subject: [EXTERNAL] Response Requested FOIA Request - Case Number 2020-03417

Hello Mr. Judkins,

I am in receipt of your FOIA request date June 24, 2020, received on June 25, 2020. I apologize for not providing the payment stub to utilize for the advance payment submission, and appreciate you sending your check to our Centralized Processing Unit (CPU).

Would you be so kind to send me a copy of the check and/or check information that was issued for the advance payment so that I may associate the information with my case?

I appreciate your efforts.

Thank you,

Lauri Takeguchi

Tax Law Specialist
55 S. Market St., HQ 4603
San Jose, CA 95113
Phone: 408-283-1465
E-Fax: 855-205-9335

EXHIBIT D

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Friday, July 10, 2020 9:30 AM
To: Judkins, Joseph B
Subject: [EXTERNAL] FOIA Request - Case Number 2020-03417

Hello Mr. Judkins,

Due to the impact caused by the COVID-19 virus and office closures, there will be delays with Chief Counsel retrieving the physical hardcopy files to be scanned at this time. Chief Counsel will keep me informed as to the status of the case.

If you have any questions or concerns please contact me.

I apologize for any inconvenience this may cause and appreciate your patience and understanding.

Thank you,

Lauri Takeguchi

Tax Law Specialist
55 S. Market St., HQ 4603
San Jose, CA 95113
Phone: 408-283-1465
E-Fax: 855-205-9335

From: Takeguchi Lauri L
Sent: Wednesday, July 8, 2020 4:15 PM
To: 'Judkins, Joseph B' <joseph.judkins@bakermckenzie.com>
Subject: Response Requested FOIA Request - Case Number 2020-03417

Hello Mr. Judkins,

I am in receipt of your FOIA request date June 24, 2020, received on June 25, 2020. I apologize for not providing the payment stub to utilize for the advance payment submission, and appreciate you sending your check to our Centralized Processing Unit (CPU).

Would you be so kind to send me a copy of the check and/or check information that was issued for the advance payment so that I may associate the information with my case?

I appreciate your efforts.

Thank you,

Lauri Takeguchi

Tax Law Specialist

55 S. Market St., HQ 4603

San Jose, CA 95113

Phone: 408-283-1465

E-Fax: 855-205-9335

EXHIBIT E

From: Judkins, Joseph B
Sent: Monday, July 20, 2020 3:45 PM
To: Takeguchi Lauri L
Subject: RE: Response Requested FOIA Request - Case Number 2020-03417
Attachments: IRS - FOIA Check.pdf

Dear Ms. Takeguchi:

Per your request, attached is a copy of the check relating to my FOIA request.

Best regards,
Jud

Joseph B. Judkins
Partner, Tax
Baker & McKenzie LLP
Direct: +1 202 835 6137
joseph.judkins@bakermckenzie.com

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Wednesday, July 8, 2020 7:15 PM
To: Judkins, Joseph B <joseph.judkins@bakermckenzie.com>
Subject: [EXTERNAL] Response Requested FOIA Request - Case Number 2020-03417

Hello Mr. Judkins,

I am in receipt of your FOIA request date June 24, 2020, received on June 25, 2020. I apologize for not providing the payment stub to utilize for the advance payment submission, and appreciate you sending your check to our Centralized Processing Unit (CPU).

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I appreciate your efforts.

Thank you,

Lauri Takeguchi
Tax Law Specialist
55 S. Market St., HQ 4603
San Jose, CA 95113
Phone: 408-283-1465
E-Fax: 855-205-9335

EXHIBIT F

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Monday, July 20, 2020 8:27 PM
To: Judkins, Joseph B
Subject: [EXTERNAL] RE: Response Requested FOIA Request - Case Number 2020-03417

Mr. Judkins,

I appreciate your response.

Thank you!

Lauri Takeguchi

Tax Law Specialist
55 S. Market St., HQ 4603
San Jose, CA 95113
Phone: 408-283-1465
E-Fax: 855-205-9335

From: Judkins, Joseph B <joseph.judkins@bakermckenzie.com>
Sent: Monday, July 20, 2020 1:45 PM
To: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Subject: RE: Response Requested FOIA Request - Case Number 2020-03417

Dear Ms. Takeguchi:

Per your request, attached is a copy of the check relating to my FOIA request.

Best regards,
Jud

Joseph B. Judkins
Partner, Tax
Baker & McKenzie LLP
Direct: +1 202 835 6137
joseph.judkins@bakermckenzie.com

This message may contain confidential and privileged information. If it has been sent to you in error, please reply to advise the sender of the error and then immediately delete this message. Please visit www.bakermckenzie.com/disclaimers for other important information concerning this message.

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Wednesday, July 8, 2020 7:15 PM
To: Judkins, Joseph B <joseph.judkins@bakermckenzie.com>
Subject: [EXTERNAL] Response Requested FOIA Request - Case Number 2020-03417

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Thank you,

Lauri Takeguchi

Tax Law Specialist
55 S. Market St., HQ 4603
San Jose, CA 95113
Phone: 408-283-1465
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EXHIBIT G

From: Takeguchi Lauri L <Lauri.L.Takeguchi@irs.gov>
Sent: Thursday, July 23, 2020 6:48 PM
To: Judkins, Joseph B
Subject: [EXTERNAL] FOIA Request - Case Number 2020-03417
Attachments: VOLEXT 03417.docx

Mr. Judkins,

Attached is an extension letter pertaining to the FOIA case number 2020-03417.

Also, we have received your advance payment and it has been noted in the case.

Thank you,

Lauri Takeguchi

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Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit
Stop 93A
PO Box 621506
Atlanta, GA 30362

Joseph B. Judkins
Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, DC 20006

Date:
July 23, 2020
Employee name:
Lauri Takeguchi
Employee ID number:
1000682891
Telephone number:
408-283-1465
Fax number:
855-205-9335
Case number:
2020-03417
Re: FOIA Request

Dear Joseph B. Judkins:

This is in response to your Freedom of Information Act (FOIA) request dated June 25, 2020, received in our office on June 25, 2020.

I'm unable to provide the information you requested by July 24, 2020, which is the 20 business-day period allowed by law. In certain circumstances, the FOIA allows for an additional 10-day statutory extension.

I need additional time to:

- Search for and collect the requested records from other locations
- Search for, collect, and review a large volume of records
- Consult with another agency or Treasury component
- Consult with another IRS office

I expect to complete your request by October 30, 2020. As part of this extension, the statutory response date will be extended to August 7, 2020. You don't need to reply to this letter if you agree to the extended response date. Please consider contacting the individual named to arrange an alternative time frame for processing the request or limit the scope of your FOIA request, which could reduce the time in processing your request.

Please be aware that extending the time for responding to your request will not delay or postpone any administrative, examination, investigation, or collection action.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business day, or additional 10 business day time limits for response.

However, you do have the right to file suit for a judicial review. You can file suit after August 7, 2020. 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

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, also requires you to send by certified or registered mail IRS a copy of the summons and complaint to the IRS, (as well as to the Attorney General, and the United States Attorney for the district in which the action is brought. (A copy of the summons and complaint may also be hand-delivered to the United States Attorney.) You must send the IRS copies, by registered or certified or registered mail, to:

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

If you would like to discuss our response, you have the right to contact the FOIA Public Liaison, Summer Sutherland, at 801-620-2149.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff isn't trained to answer questions regarding those issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

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, 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

I apologize for any inconvenience caused by this delay.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,



David Nimmo
Disclosure Manager
Disclosure Office 13