

# **EXHIBIT 4**



**Department of the  
Treasury Internal Revenue  
Service Appeals Office**  
100 First Street, Suite  
2000 San Francisco, CA  
94105

David Armiak  
The Center for Media and Democracy  
520 University Ave., Suite 305  
Madison, WI 53703

Date:  
10/13/2020  
Person to contact:  
Name: Carolyn Miller  
Employee number:  
000255981  
Telephone: 415-281-7807  
Fax: 855-257-9538  
Re:  
AP:EXM:SFO:TCM  
FOIA number:  
2020-03038  
For taxpayer:  
David Armiak

Dear David Armiak:

We received your Freedom of Information Act (FOIA) administrative appeal, dated September 22, 2020 on September 24, 2020. We are required to complete our consideration of your appeal within 20 business days after the date we receive your appeal. If we can't complete your case in that time frame, you can seek judicial review by filing suit in the United States District Court where you live or work, where your records are located, or in the District of Columbia. The rules for filing suit are available in Federal Rule of Civil Procedure 4(i). For more information, visit [www.irs.gov](http://www.irs.gov) and search keyword "FOIA guidelines."

It can take several weeks to retrieve the required documents from the Disclosure Office. We'll complete our review and notify you in writing of our decision and any judicial remedies available to you. We apologize for any delay in responding to your request.

If you decide to file suit with the court while we are considering your case, please advise this office in writing of your action. Once notified, we'll terminate our consideration of your FOIA appeal.

If you have questions concerning the status of your appeal, you can contact the Appeals officer whose name and telephone number are shown above.

Sincerely,

A handwritten signature in blue ink that reads "C. Miller".

Carolyn Miller  
Appeals Officer

**Letter 5116 (4-2013)**  
Catalog Number 60874A