



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

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

August 28, 2014

Christiana M. Holcomb  
Erik W. Stanley  
15100 N. 9<sup>th</sup> Street  
Scottsdale, Arizona 85260

Dear Ms. Holcomb:

I am responding to your Freedom of Information Act (FOIA) request dated July 22, 2014 that was received on July 30, 2014.

I am unable to send the information you requested by August 27, 2014, 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 September 11, 2014 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 September 11, 2014. We have extended the response date to September 29, 2014 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 September 11, 2014. 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 859-669-4405 or write to: Internal Revenue Service, HQ Disclosure, Stop 211, Post Office Box 621506, Atlanta, GA 30362-3006. Please refer to case number F14212-0101.

Sincerely,

***Bonnie Mullins***

Bonnie Mullins  
Tax Law Specialist  
Badge No. 0196346  
Headquarters (HQ) Disclosure FOIA Group