



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 22, 2009

Carl Malamud
Public.Resource.Org
1005 Gravenstein Highway North
Sebastopol. CA 95472

Dear Mr. Malamud:

This letter responds to your Freedom of Information Act (FOIA) request of May 20, 2009, received in our office on June 1, 2009.

I am unable to send the information you requested by June 29, 2009, 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 July 13, 2009, 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 July 13, 2009. We have extended the response date to August 31, 2009 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 July 13, 2009. 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 Tax Law Specialist Darlene Broomall, ID # 0195734, at (859) 669-2640 or write to: Internal Revenue Service, HQ Disclosure Office (FOIA), 201 W. Rivercenter Blvd., Stop 68G, Covington, KY 41011. Please refer to case number 50-2009-00870.

Sincerely,

Darlene Broomall

Darlene Broomall
Tax Law Specialist
HQ Disclosure Office (FOIA)