

Exhibit 2

**Declaration of Anne M. Jensen
Senior Disclosure Specialist
Philadelphia Disclosure Office
IRS**

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

_____)	
DULCIDIO QUIRINDONGO)	
)	
Plaintiff, <i>Pro Se</i>)	
)	
v.)	Case No. 04-1378RCL
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

DECLARATION OF ANNE M. JENSEN

I, Anne M. Jensen, being of legal age and pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am a Senior Disclosure Specialist in the Internal Revenue Service's ("Service") Philadelphia Disclosure Office located in Philadelphia, Pennsylvania. I have held this position in the Philadelphia Disclosure Office for approximately six and one half years. Before holding this position, I worked in the Examination Branch as a Manager Tax Examiner for approximately twelve years. I have been employed by the Service in these capacities for a total of approximately twenty-one years.

2. My responsibilities as a Senior Disclosure Specialist include the processing of Freedom of Information Act ("FOIA") and Privacy Act ("PA") requests. The processing of FOIA and PA requests includes determining whether the request complies with applicable regulations, evaluating the request to determine whether the requested records fall under the jurisdiction of the Philadelphia Disclosure Office, directing and coordinating searches for responsive documents, reviewing responsive documents for applicable

exemptions, and preparing correspondence and final responses to requesters. My duties require knowledge of Service regulations and procedures governing requests for information, as well as knowledge of the Service's institutional practices, the roles of various functions within the Service, and types of records maintained in each function.

3. I am familiar with the FOIA request dated October 21, 2003 from Mr. Dulcideo Quirindongo sent to the Service's Headquarters Disclosure Office located in Washington, District of Columbia (copy attached as Exhibit A). The Headquarters Disclosure Office received Mr. Quirindongo's FOIA request on December 17, 2003. Mr. Quirindongo specified that he sought copies of "his personal records for [his] personal use and ... all Criminal Investigatory records between years 1980" and the present.

4. By letter dated January 20, 2004 (copy attached as Exhibit B), the Service's Headquarters Disclosure Office responded to Mr. Quirindongo's request and stated that: (1) Headquarters does not retain centralized files; (2) records concerning the processing, assessment, examination, collection and investigation of tax accounts, if any exist relative to him, are maintained in the Campus or Area Office where the action took place; and (3) his FOIA request should state his willingness to pay fees, if any, and include proper evidence of identity (such as a copy of his driver's license, state issued identification card or a notarized statement swearing or affirming identity).

5. By letter dated February 26, 2004 and received in the Service's Headquarters Disclosure Office on July 22, 2004 (copy attached as Exhibit C), Mr. Quirindongo indicated that he wanted to "appeal" the Service's non-process response to his October 21, 2003 FOIA request. Mr. Quirindongo added that the records he was requesting are located in Philadelphia, Pennsylvania. Mr. Quirindongo also indicated he is unwilling to furnish additional evidence of his identity.

6. By letter dated July 27, 2004 (copy attached as Exhibit D), the Service's Headquarters Disclosure Office responded to Mr. Quirindongo's February 26, 2004 letter reiterating its position that Headquarters does not retain centralized files or records concerning the processing, assessment, examination, collection and investigation of tax accounts. The Service's Headquarters Disclosure Office also indicated that because Mr. Quirindongo alleged that the records he sought are located in Pennsylvania, the Headquarters Disclosure Office referred Mr. Quirindongo's FOIA request to the Philadelphia Campus Disclosure Office. The Service's Headquarters Disclosure Office informed Mr. Quirindongo that all FOIA appeals, in order to be considered an "appeal" to an administrative decision under the Service's procedural regulations, must be sent to: Riverside Appeals Office, Attention: FOIA Appeals, 6377A Riverside Avenue, Suite 110, Riverside, CA 92506.

7. By memorandum dated July 27, 2004 (copy attached as Exhibit E), the Service's Headquarters Disclosure Office forwarded Mr. Quirindongo's October 21, 2003 FOIA request and accompanying documents, which included correspondence between the Service's Headquarters Disclosure Office and Mr. Quirindongo, to the Philadelphia Campus Disclosure Office.

8. By letter dated September 2, 2004 (copy attached as Exhibit F), I informed Mr. Quirindongo that the Philadelphia Campus Disclosure Office had received his FOIA request on August 6, 2004 but was unable to respond within the 20 workday period prescribed by law. I also indicated to Mr. Quirindongo that because some records requested may be maintained outside the Philadelphia Campus Disclosure Office's jurisdiction, pursuant to 5 U.S.C. § 552(a)(6)(B) and 31 C.F.R. § 1.5(j) (copies attached as Exhibit G) the Service's time to respond is extended by ten workdays or September 17, 2004. I also indicated in my letter that: (1) Mr. Quirindongo's right to file suit in federal district court pursuant to FOIA would mature on or after September 17, 2004; and (2) I would respond to his request by October 15, 2004.

9. In order to determine whether the Service maintained any responsive records pertaining to Mr. Quirindongo's October 21, 2003 FOIA request, I used command codes IMFOLI, IMFOLT, & ENMOD (execution codes that directly accesses the Service's database which lists locations of IDRS taxpayer accounts) to attempt to retrieve information regarding the plaintiff's request from the Service's Integrated Data Retrieval System (IDRS). The IDRS system is the Service's primary resource for researching taxpayer account information. An individual taxpayer's account is retrieved by entering certain search terms, including the taxpayer's last name, the taxpayer's identification number (social security number or employer identification number), current address, or other information concerning the type of return filed or required to be filed. Once a taxpayer's account has been retrieved on IDRS, the locations of tax returns and other paper documents which are pertinent to account transactions can be determined by listings of Transaction Codes with corresponding Document Locator Numbers (DLN) included within the account information. If DLNs are listed, they indicate where certain types of documents may be physically located.

10. I executed a search using the plaintiff's social security number. The result of my search was that no freeze or transaction codes existed pertaining to Mr. Quirindongo. The lack of freeze or transaction codes on Mr. Quirindongo's account is significant (relevant to the existence of Criminal Investigatory records) because it indicates that the Service did not initiate any criminal investigations pertaining to Mr. Quirindongo.

11. By letter dated September 23, 2004 (copy attached as Exhibit H), I informed Mr. Quirindongo that the Service maintained no criminal investigatory records for tax years 1980 to the present pertaining to him.

12. The only tax records I discovered relating to Mr. Quirindongo were jointly-filed records for tax years 1994 through 1998.

13. As a courtesy and a "customer service," I forwarded copies of transcripts of these records without charge to Mr. Quirindongo.

14. I informed Mr. Quirindongo that he had the right to appeal the Philadelphia Campus Disclosure Office's September 23, 2004 decision under FOIA and provided information regarding the Service's appeal procedures.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 14th day of December 2004, in Philadelphia,
Pennsylvania.

A handwritten signature in black ink, appearing to read 'Anne M. Jensen', written over a horizontal line.

Anne M. Jensen
Senior Disclosure Specialist
Internal Revenue Service
P.O. Box 245, DP S-7920
Bensalem, PA 19020

Exhibit A

To: Director

Date: October 21, 2003

Internal Revenue Service

Department of the Treasury

Washington, D. C. 20224

Dear Sir:

This is a request under the Freedom of Information Act.

I request a copy of any and all documents, records and information that any part of your agency has or had in its possession that is in any way connected to, related to, or even remotely in reference to my name.

The following particulars may assist you in your search :

I am an OTHER Requester, seeking my personal records for my personal use and ask for all Criminal Investigatory records between years 1980 to date. I will pay fees incurred.

My biographical data is as follows:

FULL NAME: DULCIDIO JOSE QUIRINDONGO

DATE OF BIRTH : October 28, 1954

PLACE OF BIRTH: Peñuelas, Puerto Rico

SOCIAL SECURITY NUMBER: 583-86-0469

I declare under penalty of perjury that the aforementioned data is that of my person and that the signature below is my true and correct signature under oath.

Executed this 21st day of October, 2003

(28 USC Section 1746)

By Dulcidio Quirindongo

DULCIDIO QUIRINDONGO

Prison Number 51943-066

United States Penitentiary
Box 26030
Beaumont, Texas 77720

RECEIVED
OCT 21 2003
COMMUNICATIONS SECTION

Exhibit B

Mr. Dulcidio Jose Quirindongo #51943-066
United States Penitentiary
P. O. Box 26030
Beaumont, TX 77720

Person to Contact:
Mrs. Rudolph, ID#50-06294
Telephone Number:
(202)622-3108
Refer Reply To:
CL:GLD:D:F/2004-00958
Date:
January 20, 2004.

Dear Mr. Quirindongo:

This is in response to your October 21, 2003, Freedom of Information Act (FOIA) request for information concerning yourself for tax years 1980 through present.

The Headquarters Office of the Internal Revenue Service does not maintain centralized files or records pertaining to actions involving specific taxpayers. Records concerning the processing, assessment, examination, collection and investigation of tax accounts are maintained in the Campus or Area Office in which such action took place.

Your local district office maintains and can access data on specific taxpayer accounts. However, if you wish to obtain copies of documents pertaining to yourself, the request should be sent to the Campus or Area Office servicing the area in which you reside or where you filed your last tax returns. The request should be directed to the attention of the Disclosure Officer and should describe the records wanted, **include evidence of your identity**, such as a drivers license, state issued identification card or a notarized statement swearing or affirming your identity, and state your willingness to pay any fees.

Mr. Quirindongo
Page 2

If you need assistance, you may contact the Disclosure Officer at the Austin Campus Office listed below:

Internal Revenue Service
Austin Campus Disclosure Office
Mail Stop 7000 AUSC
3651 South IH 35
Austin, TX 78741
Attn: Disclosure Officer

Sincerely yours,



Janice P. Rudolph
Program Analyst
HQ FOIA Office

Exhibit C

Director
Internal Revenue Service
Department of the Treasury
Washington, D. C. 20224

February 26, 2004
RECEIVED
CLERK OF COURT

RE: CL:GLD:D:F/2004-00958

Dear Sir:

This is an appeal under the Freedom of Information Act.

By letter dated January 20, 2004 the IRS refused in essence to process my request for information dated October 21, 2003.

Because I now have a Texas address in prison, the IRS wants to direct me to an office in Austin, Texas.

The records I seek are located in the district covering Philadelphia, Pennsylvania, not Texas.

I do not know that address nor do I have to send you any more of an identification because I am in prison.

What I do know is the request fits the criteria for a request under the Act.

Therefore, I appeal this bureaucratic run-a-round as arbitrary and capricious action by IRS.

Kindly have the Pennsylvania district process my request at once.

Sincerely,

Dulcidio Quirindongo
51943-066
United States Penitentiary
Box 26030
Beaumont, Texas 77720

cc : file

Exhibit D

Mr. Dulcidio Quirindongo #51943-066
United States Penitentiary
P. O. Box 26030
Beaumont, TX 77720

Person To Contact:
Mrs. Rudolph ID #50-0629
Telephone Number:
(202)622-3108
Refer Reply To:
SE:S:C&L:GLD:D:F/2004-00958
Date:
July 27, 2004

Dear Mr. Quirindongo:

This is in reference to your February 26, 2004, letter and received in our office on July 22, 2004, concerning our response to your October 21, 2003 Freedom of Information Act request.

As indicated in our January 20, 2004 letter, the Headquarters Office of the Internal Revenue Service does not maintain centralized files or records pertaining to actions involving specific taxpayers. Records concerning the processing, assessment, examination, collection and investigation of tax accounts are maintained in the Campus or Area Office in which such action took place.

We apologize for any inconvenience this matter may have caused you but we are unable to determine which IRS office your records are in. Therefore, we could only refer you to the office that service the area in which you currently reside.

However, since the requested information falls within the jurisdiction of our Philadelphia Campus Office, we have referred your October 21, 2003 request to their office for processing. You can expect a direct reply from them concerning your request.



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

Mr. Quirindongo
Page 2

For future reference, FOIA appeals must be sent to the following address: Riverside Appeals Office, Attention: FOIA Appeals, 6377 Riverside Avenue, Suite 110, Riverside, CA 92506.

Sincerely,

A handwritten signature in cursive script that reads "Janice P. Rudolph".

Janice P. Rudolph
Tax Law Specialist
Office of Disclosure FOIA

Correspondence referred to:
Internal Revenue Service
Drop Point S-7920
P. O. Box 245
Bensalem, PA 19020

Exhibit E

Internal Revenue Service
memorandum

RECEIVED

AUG 06 2004

PSC
DISCLOSURE OFFICE

date: July 27, 2004

to: Disclosure Officer
Philadelphia Campus Disclosure Office

from: *for* Manager, Office of Disclosure FOIA SE:S:C&L:GLD:D:F

Janice P. Rudolph

subject: Freedom of Information Act Request of Dulcidio Quirindongo
Control No. 20-2004-00958

The attached correspondence from the subject requester, seems to be asking for information that may be within your jurisdiction. Therefore, we are transferring this request to your office for necessary action and direct reply to the requester.

We have advised the requester of this referral. If you have questions, please call Janice Rudolph on 202-622-3108.

Attachments

Exhibit F



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

SB/SE COMMUNICATIONS AND LIAISON
OFFICE OF GOVERNMENTAL LIAISON & DISCLOSURE (GLD)

September 2, 2004

Dulcidio Quirindongo
#51943-066
United States Penitentiary
Box 26030
Beaumont, TX 77720

RE: Criminal Investigatory Records

Dear Mr. Quirindongo:

This is in reference to your Freedom of Information Act (FOIA) request dated February 26, 2004 and received in our office August 6, 2004. We are unable to respond to your request by September 3, 2004, which is the 20 business-day period prescribed by law. You may expect a response by October 15, 2004. We apologize for any inconvenience this delay may cause. Since an administrative appeal is limited to a denial of records, it does not apply in this situation. However, you may instead file suit after the statutory time period for response has lapsed.

The FOIA process is not an additional avenue of recourse during administrative tax proceedings; it merely provides access to existing records. Extending the time period for our response to your request has no bearing on any ongoing tax matter such as the collection due process or an examination appeal.

STATUTORY EXTENSION OF TIME FOR RESPONSE

In certain situations, the FOIA allows us to invoke an additional ten-day statutory extension. To respond to your request, we require additional time to search for and collect the requested records from other locations. Therefore, we have extended the statutory response date (after which you can file suite), to September 17, 2004 [original due date plus 10 days], as provided for in the FOIA (5 U.S.C. 552(a)(6)(B)) and its regulation (31 C.F.R. 1.5(j)).

ADDITIONAL EXTENSION OF TIME LIMIT

We realize we will be unable to locate and consider releasing the Internal Revenue Service records covered by your request by the expiration of the statutory period. Therefore, we extended the response date to October 15, 2004, by which time we reasonably believe we can provide a final response to your request.

If you agree to this extension of time, no reply to this letter is necessary. If we subsequently deny your request, you still have the right to file an appeal. 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 YOU DO NOT AGREE TO THIS VOLUNTARY EXTENSION

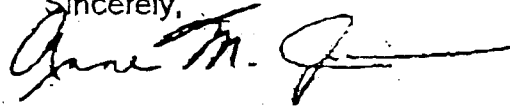
If you do not agree to this extension and do not want to modify the scope of your request, you may file suit. See 5 U.S.C. 552(a)(6)(C)(i) and 31 C.F.R. 1.5(j). To file suit you must petition the U.S. District Court in the district where you live or work, or where the records are located, or in the District of Columbia.

You may file suit no earlier than September 17, 2004. Your petition 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:DPL
1111 Constitution Avenue NW
Washington, DC 20224

If you have any questions regarding this correspondence, Case Control Number 23-2004-02465, contact Anne Jensen, #28-03654, at Internal Revenue Service, P. O. Box 245, DP S-7920, Bensalem, PA, 19020 or at (215) 516-2536 between the hours of 7:00 a.m. and 3:30 p.m. Eastern Time.

Sincerely,



Anne M. Jensen
Senior Disclosure Specialist

Exhibit G

5 U.S.C.A. § 552

United States Code

Title 5. Government Organization and Employees

Part I. The Agencies Generally

Chapter 5. Administrative Procedure

Subchapter II. Administrative Procedure

§ 552. Public information; agency rules, opinions, orders, records, and proceedings

(6)(A) Each agency, upon any request for records made under paragraph (1), (2), or (3) of this subsection, shall--

(i) determine within 20 days (excepting Saturdays, Sundays, and legal public holidays) after the receipt of any such request whether to comply with such request and shall immediately notify the person making such request of such determination and the reasons therefor, and of the right of such person to appeal to the head of the agency any adverse determination; and

(ii) make a determination with respect to any appeal within twenty days (excepting Saturdays, Sundays, and legal public holidays) after the receipt of such appeal. If on appeal the denial of the request for records is in whole or in part upheld, the agency shall notify the person making such request of the provisions for judicial review of that determination under paragraph (4) of this subsection.

(B)(i) In unusual circumstances as specified in this subparagraph, the time limits prescribed in either clause (i) or clause (ii) of subparagraph (A) may be extended by written notice to the person making such request setting forth the unusual circumstances for such extension and the date on which a determination is expected to be dispatched. No such notice shall specify a date that would result in an extension for more than ten working days, except as provided in clause (ii) of this subparagraph.

(ii) With respect to a request for which a written notice under clause (i) extends the time limits prescribed under clause (i) of subparagraph (A), the agency shall notify the person making the request if the request cannot be processed within the time limit specified in that clause and shall provide the person an opportunity to limit the scope of the request so that it may be processed within that time limit or an opportunity to arrange with the agency an alternative time frame for processing the request or a modified request. Refusal by the person to reasonably modify the request or arrange

such an alternative time frame shall be considered as a factor in determining whether exceptional circumstances exist for purposes of subparagraph (C).

(iii) As used in this subparagraph, "unusual circumstances" means, but only to the extent reasonably necessary to the proper processing of the particular requests—

(I) the need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request;

(II) the need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request; or

(III) the need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request or among two or more components of the agency having substantial subject-matter interest therein.

31 C.F.R. § 1.5

CODE OF FEDERAL REGULATIONS
TITLE 31--MONEY AND FINANCE: TREASURY
SUBTITLE A--OFFICE OF THE SECRETARY OF THE TREASURY
PART 1--DISCLOSURE OF RECORDS
SUBPART A--FREEDOM OF INFORMATION ACT
Current through December 8, 2004; 69 FR 71329

§ 1.5 Specific requests for other records.

(j) Time extensions; unusual circumstances.

(1) In unusual circumstances, the time limitations specified in paragraphs (h) and (i) of this section may be extended by written notice from the official charged with the duty of making the determination to the person making the request or appeal setting forth the reasons for this extension and the date on which the determination is expected to be sent. As used in this paragraph, unusual circumstances means, but only to the extent reasonably necessary to the proper processing of the particular requests:

(i) The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request;

(ii) The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request; or

(iii) The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request, or among two or more bureaus or components of bureaus of the Department of the Treasury having substantial subject matter interest therein.

(2) Any extension or extensions of time shall not cumulatively total more than 10 days (exclusive of Saturdays, Sundays, and legal public holidays). However, if additional time is needed to process the request, the bureau shall notify the requester and provide the requester an opportunity to limit the scope of the request or arrange for an alternative time frame for processing the request or a modified request. The requester shall retain the right to define the desired scope of the request, as long as it meets the requirements contained in this subpart.

(3) Bureaus may establish multitrack processing of requests based on the amount of work or time, or both, involved in processing requests.

(4) If more than one request is received from the same requester, or from a group of requesters acting in concert, and the Department believes that such requests constitute a single request which would otherwise satisfy the unusual circumstances specified in paragraph (j)(1) of this section, and the requests involve clearly related matters, the Department may aggregate these requests for processing purposes.

Exhibit H



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

SB/SE COMMUNICATIONS AND LIAISON
OFFICE OF GOVERNMENTAL LIAISON & DISCLOSURE (GLD)

September 23, 2004

Dulcidio Jose Quirindongo
#51943-066
United State Penitentiary
Box 26030
Beaumont, TX 77720

RE: Criminal Investigatory Records

Dear Mr. Quirindongo:

This is in response to your Freedom of Information Act request dated October 21, 2003, and received in our office August 6, 2004.

We have completed the search for the requested information. There are no records responsive to your request for Criminal Investigatory Records for tax years 1980 to present under the social security number you provided. The only tax records pertaining to you are through the joint records filed from 1994 through 1998. We have secured transcripts of account for those years and are forwarding to you 6 pages of information.

No fees were incurred in the processing of this request.

Enclosed is Notice 393, which explains the Freedom of Information Act appeal rights.

If you have any questions regarding this correspondence, Case Control Number 23-2004-02465, contact Anne Jensen, #28-03664, at Internal Revenue Service, P. O. Box 245, DP S-7920, Bensalem, PA, 19020 or at (215) 516-2536 between the hours of 7:00 a.m. and 3:30 p.m. Eastern Time.

Sincerely,



Anne M. Jensen
Senior Disclosure Specialist

Enclosure(s):
Notice 393
Transcripts

Station Name: PHI012MA 57234 Date: 9/14/2004 Time: 11:22 PM

ENMOD 583-86-0469

NO DATA FOUND ON TIF*

IMFOLI583-86-0469

CFOL016 - THE ACCOUNT YOU REQUESTED IS NOT ON MASTER FILE - CHECK INPUT.

THERE IS CURRENTLY NO SUCH TIN ON THE MASTER FILE.
TRY AGAIN WITH THE REVERSE VALIDITY DIGIT, OR
CHECK INPUT AND RE-ENTER IF IN ERROR.

Station Name: PHI012M 57234 Date: 9/14/2004 Time: 18:06 PM

ENMOD 583-06-1719

BOD-CD>SB CLIENT-CD>V

NM-CTRL>ACOS

SPOUSE-SSN>583-86-0469

-PT

-AH

LST-MF-EXTRCT-CYC-ENT>200436

FYM>T2

MAIL-FR>05

PRIMARY-NAME> MARIA ACOSTA & DULCIDIO QUIRINDONGO NM-LINE-YR>1996 FS>2
STREET-ADDRESS> 239 W GREENWICH ST ADDR-CHG-CYC>199512
CITY/STATE/ZIP> READING PA 196012745393
PRIOR-YR-NM> MARIA ACOSTA NM-LINE-YR>1992 4
PRIMARY-TXPR-NM> MARIA ACOSTA

PRIMARY-LOC>2323

YR-OF-LATEST-RET>1998 FILING-COND-CD>R

FILE-LOCATION-CD>23 CYCLE-POSTED>199919

TC130-SC>

SSA-NO-LEVY>1

132 -----199704 23277-016-99999-7

XREF> SC>99

CLOSING-CD> BMF-NAME>

131 -----199747 23277-318-99999-7

AGCY>28 SUB-AGENCY>PA

Employee #7911403556 Page 001 of 002 PAGE 002

ENMOD 583-06-1719 BOD-CD>SB CLIENT-CDV NM-CTRL>ACOS
971 01012000-----200001 23277-999-9999-0
971-CD>050
BOD-CD>SB
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013 -----200433 08263-888-8888-4
013 -----200434 08263-888-8888-4
013 -----200435 08263-888-8888-4
013 -----200436 08263-888-8888-4
H 08132004 -7911403556 30 9612 R

Station Name: PHI009MA2359670 Date: 9/2/2004 Time: 09:49:51 AM

METRA:

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R,30,199512

R,30,199612

R,30,199712

R,30,199812

583-86-0469,C,,2004-2465

RC

RC

RC

RC

RC

RC

REQUEST COMPLETED, EMP# 7911403556, 09/02/2004, 09:49

Station Name: PHI009MA2359670 Date: 8/13/2004 Time: 00:52 AM

IMFOLV583-86-0469

CFOL016 - THE ACCOUNT YOU REQUESTED IS NOT ON MASTER FILE - CHECK INPUT.

THERE IS CURRENTLY NO SUCH TIN ON THE MASTER FILE.
TRY AGAIN WITH THE REVERSE VALIDITY DIGIT, OR
CHECK INPUT AND RE-ENTER IF IN ERROR.

Station Name: PHI009MA2359670 Date: 8/13/2004 Time: 01:03 AM

INOLEX583-86-0469 *** NO ACCOUNT ON MASTER FILE ***
DM1 N/C QUIR
DML UEDT 09111999 DOB 10281954 DOD 00000000 DEBT IND N
XREF/TRANS INFO
CODE UCYC TIN
1996 200103 583-06-1719

Station Name: PH100MA2359670 Date: 8/13/2004 Time: 7:01:18 AM

INOLES583-06-1719 CURRENT IMF N/C ACOS LOC CODE 2323 LJC 200403
CURRENT IMF NAMELINE
MARIA ACOSTA & DULCIDIO QUIRINDONGO
239 W GREENWICH ST PRI TXPR NAMELN
READING PA 19601-2745 393 MARIA ACOSTA
TAXYR 1996 FSC 2 SPSSN 583-86-0469

IMF N/C ACOS
SSA N/C ACOS
UPDT 06272000 DOB 11041956 EOD 00000000
SCRAMBLED SSN 0 MFR 05 FYM 12 DEBT IND N
BOD CD SB BOD CLIENT CD V EITC IND 0

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 35 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
5104 N. Blythe Avenue, Suite 202
Fresno, California 93722

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.