



**Department of the Treasury**  
**Internal Revenue Service**  
**Privacy, Governmental Liaison and**  
**Disclosure**  
**GLDS Support Services**  
 Stop 93A  
 PO Box 621506  
 Atlanta, GA 30362

Brian Carr  
 1201 Brady Dr  
 Irving, TX 75061

**Date:**  
 February 5, 2025  
**Employee name:**  
 O. Baker  
**Employee ID number:**  
 1000226542  
**Telephone number:**  
 206-946-3530  
**Fax number:**  
 855-205-9335  
**Case number:**  
 2025-06698

Dear Brian Carr:

This is in response to your Freedom of Information Act (FOIA) request we received on January 13, 2025.

You asked for cumulative data with no personally identifiable information. You asked for information concerning CP504 Notices of Seizure of Property or Levies and the form of the notice and any relevant appeals. You asked cumulative average amounts initially demanded and the amount (if any) actually paid (again cumulative average), specifically the items listed below, for each quarter January 2020 through December 2024.

- The number of CP504 Notices sent to 1040 taxpayers along with the average amount demanded and standard deviation, minimum, and maximum of that amount.
- The average number of days after the initial notice of the penalty / amount due when the CP504 was sent along with the standard deviation, minimum, and maximum of the delay, the average amount due with the initial notice along with the standard deviation, minimum, and maximum of the initial amount due.
- The average amount of penalties / amounts dues actually paid to the end of the quarter just prior to the processing of this request (e.g. quarter ending Dec 2024) for that CP504 along with the standard deviation, minimum, and maximum of the amount paid. Also, the average number of days after the CP504 when the last payment was received along with the standard deviation, minimum, and maximum of the number of days. If there was no payment received by the processing quarter end, the amount paid would be zero and the delay would be zero. If the last payment received to date was prior to the CP504, the number of days would be negative and included in the number of days calculations.
- Additional 'group by' break downs according to appeals initiated by the taxpayer and the actual text of the CP504.

We are unable to provide the information you requested by February 11, 2025, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. We need additional time to search for and, to the extent that records exist, collect requested records from other locations.

As part of this extension, the statutory response date will be extended to February 26, 2025. Unfortunately, we will still be unable to respond to you by the extended statutory response date.

If we are unable to complete your request by May 12, 2025, we will notify you in writing. You don't need to reply to this letter if you agree to this extension. Please consider contacting the phone number at the top of this letter to arrange an alternative timeframe for processing the request or limiting the scope of your FOIA request, which may reduce the timeframe in processing your request.

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, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after February 26, 2025. 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, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

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

I apologize for any inconvenience this delay may cause.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may 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

Sincerely,



F. Eyetsemitan  
Disclosure Manager  
Disclosure Office 13