

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

ROBERT HUNTER BIDEN, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 UNITED STATES INTERNAL REVENUE )  
 SERVICE, )  
 )  
 Defendant. )  
 \_\_\_\_\_ )

Case No. 1:23-cv-02711

**UNOPPOSED MOTION TO EXTEND TIME TO ANSWER  
OR OTHERWISE RESPOND TO PLAINTIFF’S COMPLAINT**

Defendants the United States of America and the Internal Revenue Service (collectively, “the United States”),<sup>1</sup> pursuant to Rule 6(b)(1)(A) of the Federal Rules of Civil Procedure, move for an extension of time to answer or otherwise respond to Plaintiff Robert Hunter Biden’s complaint by 60 days to Tuesday, January 16, 2024. In support of this motion, the United States asserts the following:

1. Plaintiff sued the IRS on September 18, 2023, seeking damages for the alleged wrongful disclosure of his confidential tax return information in violation of 26 U.S.C. § 6103 and alleged violations of the Privacy Act, 5 U.S.C. § 552a. ECF No. 1.
2. Plaintiff served the United States Attorney’s Office for the District of Columbia with the complaint and summons on September 18, 2023. ECF No. 7.
3. The United States, its agencies, and employees sued in their official capacity must

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<sup>1</sup> The complaint names the Internal Revenue Service as the sole defendant. Although the IRS is the proper defendant to Plaintiff’s claim under the Privacy Act, 5 U.S.C. § 552a, the United States is the proper defendant to Plaintiff’s wrongful disclosure claim. *See* 26 U.S.C. § 7431(a)(1) (providing that a taxpayer may sue the United States for the alleged wrongful disclosure of protected tax return information by an officer or employee of the United States).

serve a response within 60 days after service on the United States Attorney. Fed. R. Civ. P. 12(a)(2). Accordingly, the United States' deadline to respond to the complaint is November 17, 2023.

4. Rule 6(b)(1)(A) of the Federal Rules of Civil Procedure permits the Court to extend the time for answering, moving, or otherwise responding to the complaint for good cause shown. Good cause exists to extend the United States' deadline to answer or otherwise respond to the complaint to January 16, 2024. Plaintiff's complaint describes approximately 20 instances where federal employees or their private attorneys disclosed his return information and 15 alleged violations of 26 U.S.C. § 6103 and/or the Privacy Act. ECF No. 1, ¶¶ 21-47, 54. Defense counsel is reviewing the allegations in the complaint and conferring with the IRS to gather the information needed to answer or otherwise respond to the complaint. Receipt and review of the IRS's views and any relevant IRS documents are necessary for the United States to evaluate the merits of Plaintiff's claims and to prepare a responsive pleading. Additionally, the United States must coordinate its responsive pleading with the IRS and multiple components of the Department of Justice.

5. This is the first request for an extension of the deadline to respond to the complaint. The Court has not entered a scheduling order and granting the extension will not affect any previously set deadlines.

6. Pursuant to Local Civil Rule 7(m), counsel for the United States conferred with Plaintiff's counsel on November 9, 2013, and Plaintiff's counsel advised that they do not oppose the relief requested in this Motion.

WHEREFORE, the United States requests that the Court extend the time to file an answer or otherwise response to the complaint to Tuesday, January 16, 2024. A proposed order is attached to this Motion.

Dated: November 13, 2023

Respectfully submitted,

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United States Attorney

**CERTIFICATE OF SERVICE**

I certify that on November 13, 2023, I filed the foregoing document with the Clerk of Court using the CM/ECF electronic filing system, which will send notification to all counsel of record.

*/s/ Mary Elizabeth Smith*  
MARY ELIZABETH SMITH