



PAT DANNER
8TH DISTRICT, MISSOURI
COMMITTEE ON TRANSPORTATION
AND INFRASTRUCTURE
SUBCOMMITTEES
SURFACE TRANSPORTATION
AVIATION
COMMITTEE ON INTERNATIONAL
RELATIONS
SUBCOMMITTEE
INTERNATIONAL ECONOMIC POLICY AND TRADE

Congress of the United States
House of Representatives
Washington, DC 20515-2506

September 12, 1996

WASHINGTON OFFICE:

1323 LONGWORTH BUILDING
WASHINGTON, DC 20515
(202) 225-7041
FAX: (202) 225-8221

DISTRICT OFFICES:

U.S. POST OFFICE, ROOM 330
201 SOUTH 8TH STREET
ST. JOSEPH, MO 64501-2240
(816) 233-9818
FAX: (816) 233-9848

5754 NORTH BROADWAY
BUILDING 3, SUITE 2
KANSAS CITY, MO 64118-3998
(816) 455-2256
FAX: (816) 455-2153

Bill Petterson
Route 2, Box 37
Trenton, MO 64683-9610

Dear Bill:

Thank you for contacting regarding the establishment of the Internal Revenue Service (IRS). I appreciate having the benefit of your thoughts on this issue.

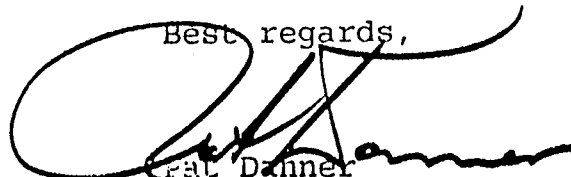
You are quite correct when you state that an organization with the actual name "Internal Revenue Service" was not established by law. Instead, in 1862, Congress approved 26 U.S.C. 7802. This statute established the office of "Commissioner of Internal Revenue." As the act states, "The Commissioner of Internal Revenue shall have such duties and powers as may be prescribed by the Secretary of the Treasury." In modern times these duties and powers flow to the Commissioner who implements appropriate policy through the IRS.

In addition to Section 7802, Section 7803 authorizes the Secretary of Treasury to employ such number of persons deemed proper for the administration and enforcement of the internal revenue laws. It is these employees who comprise the IRS.

I have enclosed the appropriate section of the U.S. Code for your information. I hope you find it helpful.

Thank you again for contacting me. Please feel free to do so again with further questions on this or any other matter important to you.

Best regards,


Pat Danner
Member of Congress

PD/hhm



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

Mr. Michael Bufkin
825-A4 Village Qtr. Road
Dundee, IL 60118

Contact Person: Ms. Leslie Haywood
Contact Number: 202-622-3196
Badge Number: 50-03172
Refer Reply to: 99-1651
Date: August 2, 1999

Dear Mr. Bufkin:

This is in further response to your Freedom of Information Act request dated December 18, 1998, for documents that evidence the authority of the U. S. Attorney General's Office to defend IRS agents in a civil or criminal matter.

A search was performed with the Office of Tax Crimes (Criminal Investigation) and with the Assistant Chief Counsel (Disclosure Litigation) and we have no documents responsive to your request. However, you may forward a copy of your request to the U. S. Attorney General's Office within the Department of the Justice.

Notice 393 is enclosed explaining your appeal rights. It has been our pleasure to assist you with this matter.

Sincerely,

Leslie Haywood

Disclosure Program Assistant
Freedom of Information

Enclosure
As stated

Internal Revenue Service

Department of the Treasury

Director
Internal Revenue
Service Center

Philadelphia, PA

P.O. Box 69, Bensalem, PA 19020

Ms. Sandra Cote
1022 Providence Pike
Danielson, CT 06253

FEB 18 2000

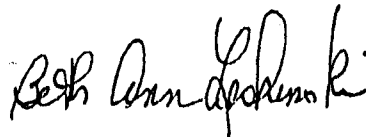
Dear Ms. Cote:

I am responding to your letter to Senator Christopher Dodd. Your inquiry concerned the effective dates of the enactment of Sections A, B, C, D, E, and F of Title 26 of the United States Code.

The Internal Revenue Code of 1954 established Title 26 of the United States Code, and superseded the former tax law, which was subsequently referred to as the Internal Revenue Code of 1939. The 1954 Code became law on August 16, 1954, when the President signed H.R. 8300. It became P.L. 591, 83rd Congress.

I hope this information is helpful. If we can be of further assistance, please call Mrs. Rosemary Wallace, Identification Number 2814302090, at (215) 516-7606. This is not a toll-free number.

Sincerely,



Deborah Reilly
Director, Customer Service Center

cc: The Honorable Christopher Dodd