

Internal Revenue Service

Director
Internal Revenue
Service Center

Southwest Region

Department of the Treasury
801-629-1754 NOT TOLL FREE

P.O. Box 9941, Ogden, Utah 84409
M/S 7000

November 2, 1993

Dear Mr. _____

This is in response to your Privacy Act request dated October 15, 1993.

The document locator numbers identified in your request are for Substitute for Returns, Form 1040. As stated in our prior response, these documents are available through routine processing procedures. Please refer to the enclosed page from Internal Revenue Manual 1373.

Delegation orders which authorize Internal Revenue Service employees to create substitutes for returns do not exist. This is part of a processing procedure located in an Internal Revenue Manual. If you wish to obtain a copy of the appropriate manual, you should address your inquiry to:

Internal Revenue Service
Attn: FOI Reading Room
P.O. Box 388
Ben Franklin Station
Washington, DC 20044

Sincerely,

Jay Banner
/s/ Jay Banner
Disclosure Officer

Enclosure

Figure 23-2

Order No. 182 (Rev. 3)

Effective date: 12-14-83 Authority to Execute Returns

The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9 to execute returns required by any internal revenue law or regulation made thereunder when the person required to file such return fails to do so, is delegated to:

1. Revenue agents;
2. Tax auditors;
3. Revenue officers, GS-9 and above;
4. Collection Office function managers, GS-9 and above;
5. Automated Collection Branch Managers, GS-9 and above;
and
6. Service Center Collection Branch managers, GS-9 and above.

The authority delegated herein may not be redelegated. Delegation Order No. 182 (Rev. 2), effective March 7, 1983, is superseded.

/s/ James I. Owens
Deputy Commissioner

[The IRM restricts the broad delegation shown in figure 23-2, for revenue officers, to employment, excise, and partnership tax returns because of constitutional issues. (You have already studied audit referrals as a means to enforce compliance on income tax returns).]

Generally you can file the following returns, using the authority granted by IRC section 6020(b):

1. Form 940, Employer's Annual Federal Unemployment Tax Return
2. Form 941, Employer's Quarterly Federal Tax Return

- Doubt as to liability of trust fund recovery penalty and personal liability for excise tax regardless of the amount due
- (18) **Delegated to:** SB/SE Compliance Group Managers; SB/SE Compliance Services Unit Managers; Team Managers and Team Case Leaders in Appeals.
 - (19) **Authority:** To acknowledge withdrawal of all offers in compromise.
 - (20) **Delegated to:** SB/SE Compliance Group Managers and SB/SE Technical Support Group Managers; SB/SE Compliance Services Unit Managers; Team Managers and Team Case Leaders in Appeals.
 - (21) **Authority:** To return all offers in compromise.
 - (22) **Delegated to:** SB/SE Compliance Group Managers; SB/SE Compliance Services Unit Managers; Team Managers and Team Case Leaders in Appeals.
 - (23) **Authority:** To return offers in compromise excluding those based on failure to provide financial information, failure to make required estimated tax payments, or "solely to delay" collection.
 - (24) **Delegated to:** Revenue Agent Reviewers (Grade 11 and Higher), Offer in Compromise Specialists, Offer in Compromise Examiners, Offer in Compromise Process Examiners and Compliance Services Tax Examiners at the journeyman level or above in the SB/SE Division.
 - (25) **Authority:** To terminate consideration on the death of a taxpayer all offers in compromise.
 - (26) **Delegated to:** Revenue Agent Reviewers (Grade 11 and Higher); Offer in Compromise Specialists, Offer in Compromise Examiners, Offer in Compromise Process Examiners and Compliance Services Tax Examiners at the journeyman level or above in the SB/SE Division.
 - (27) **Authority:** To terminate offers upon the taxpayer's default of the offer terms or the terms of any collateral agreement.
 - (28) **Delegated to:** The official who accepted the offer in compromise or his/her successor, Compliance Services Unit Managers in the W & I Division and the SB/SE Division.
 - (29) **Redelegation:** The above authorities may not be redelegated.
 - (30) **Sources of Authority:** Treasury Order No. 150-09, 26 CFR 301.7122-1T and 26 CFR 301.7701-9.
 - (31) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 11 (Rev. 28), effective August 23, 2001.
 - (32) Signed: Bob Wenzel, Deputy Commissioner
- (1) **Execute Returns (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**
 - (2) **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.

1.2.2.5.3
(05-05-1997)
Delegation Order 182
(Rev. 7)

- (3) **Delegated to:** Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support function managers, GS-9 and above; Automated Collection Branch Managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-9 and above.

Note: This authority is also delegated to Automated Collection Branch Unit Managers GS-11 and above; SB/SE Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Sources of Authority:** 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.

(6) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.

(7) Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

- (1) **Levy on Property in the Hands of a Third Party (not to Include Levy Form 668-B)**

(2) **Authority:** To issue notices of levy on property in the hands of a third party, except as further qualified below.

(3) **Delegated to:** SB/SE Compliance Area Directors, W & I Compliance Center Directors and W & I Area Directors; SB/SE and W & I Compliance Managers responsible for collection matters; GS-12 and above Insolvency employees, GS-11 and above Technical Support Advisor Reviewers; GS-09 and above Revenue Officers; GS-09 and above Dyed Fuel Compliance Officers; GS-09 and above Tax Resolution Representatives and Field Assistance Group Managers; GS-09 and above Customer Service Representatives (in Accounts Management and Compliance Services sites processing correspondence and notice account calls), and GS-592/962-08 and above Compliance/Collection personnel.

(4) **Redelegation:** This authority may be redelegated no lower than to GS-07 Tax Resolution Representatives and GS-592/962-06 Compliance/Collection personnel.

(5) **Authority:** To issue follow up notices of levy if previous levies (on a different source) are evident. See paragraph 10, below, for repeated levy on the same source.

(6) **Delegated to:** SB/SE Compliance Area Directors, W & I Compliance Center Directors and W & I Area Directors; SB/SE and W & I Compliance Managers responsible for collection matters; GS-12 and above Insolvency employees, GS-11 and above Technical Support Advisor Reviewers; GS-09 and above Revenue Officers; GS-09 and above Dyed Fuel Compliance Officers; GS-07 and above Tax Resolution Representatives; GS-09 and above Field Assistance Group Managers; GS-09 and above Customer Service Representatives (in Ac-

NO REFERENCE
TO SFR

FOR A FORM
1040!

1.2.2.5.4
(06-11-2001)
Delegation Order 191
(Rev. 3)

DATE REQUESTED [REDACTED]

PRINT DATE [REDACTED]

FORM NUMBER: 1040A

TAX PERIOD: DEC 2000

Requires Form W-7

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

SSN is used in spite of 26 CFR 301.6109-1(d) BODC-SB BODCLC-V showing an SSN is not a TIN

--- ANY MINUS BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 31,344.36
ACCRUED INTEREST: 440.65 AS OF 07-05-2004
ACCRUED PENALTY: 281.40 AS OF 07-05-2004

ACCOUNT BALANCE PLUS ACCRUALS: 32,066.41

** EXEMPTIONS: 01 **FILING STATUS: SINGLE
** ADJUSTED GROSS INCOME: 84,877.00
** TAXABLE INCOME: 77,677.00
TAX PER RETURN: 0.00

** PER RETURN OR AS ADJUSTED

01-09-2003 RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
02-03-2003 PROCESSING DATE

TRANSACTIONS

Table with columns: CODE, EXPLANATION, DATE, MONEY AMOUNT (IF APPLICABLE). Includes entries like 'FILED SUBSTITUTE FOR RETURN' and 'ADDITIONAL TAX ASSESSED'.

*****CONTINUED ON NEXT PAGE*****

26 USC 6020(b) = No Authority stated for Creation of SFR for Form 1040 / 1040A US Individual Income Tax Return.

No Assessment possible without a Return Filed

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2002

(89) IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 21.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 21.)

L
A
B
E
L
H
E
R
E

OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning _____, 2002, ending _____, 20

Your first name and initial [REDACTED]	Last name [REDACTED]	P	Your social security number [REDACTED]
If a joint return, spouse's first name and initial [REDACTED]	Last name [REDACTED]		Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see page 21. Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. _____

Important!
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (year spouse died _____). (See page 21.)

Exemptions

SFR!!

If more than five dependents, see page 22.

8a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 8a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 22)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

10/14/2003

d Total number of exemptions claimed

No. of boxes checked on 8a and 8b _____

No. of children on 8c who:
• lived with you _____
• did not live with you due to divorce or separation (see page 22) _____

Dependents on 8c not entered above _____

Add numbers on lines above

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a Taxable interest. Attach Schedule B if required		8a	
b Tax-exempt interest. Do not include on line 8a	8b		
9 Ordinary dividends. Attach Schedule B if required		9	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	
11 Alimony received		11	
12 Business income or (loss). Attach Schedule C or C-EZ		12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		13	
14 Other gains or (losses). Attach Form 4797		14	
15a IRA distributions	15a	b Taxable amount (see page 25)	15b
16a Pensions and annuities	16a	b Taxable amount (see page 25)	16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17
18 Farm income or (loss). Attach Schedule F			18
19 Unemployment compensation			19
20a Social security benefits	20a	b Taxable amount (see page 27)	20b
21 Other income. List type and amount (see page 29)			21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income			22

Adjusted Gross Income

23 Educator expenses (see page 29)	23	
24 IRA deduction (see page 29)	24	
25 Student loan interest deduction (see page 31)	25	
26 Tuition and fees deduction (see page 32)	26	
27 Archer MSA deduction. Attach Form 8853	27	
28 Moving expenses. Attach Form 3903	28	
29 One-half of self-employment tax. Attach Schedule SE	29	
30 Self-employed health insurance deduction (see page 33)	30	
31 Self-employed SEP, SIMPLE, and qualified plans	31	

SAMPLE SFR created WITHOUT ANY Authority under 26 USC 6020(b) or Regulation.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

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

JUL 08 2004

J
[Redacted]
[Redacted]
[Redacted]

Dear [Redacted]:

This is in response to your Freedom of Information Act request dated, May 18, 2004 and received in this office, June 14, 2004.

We are unable to comply with your request for a copy of a Form 1040 U.S. Individual Income Tax Return for tax year 2000 filed by you. The Form 1040 was prepared under our Substitute for Return (SFR) procedures and filed electronically. We are enclosing a Specific Literal Individual Master File (IMF) - Martinsburg Computing Center (MCC) transcripts for tax year 2000, consisting of two pages. This transcript shows the filing of the SFR and the assessment of the tax.

We are also enclosing a copy of Delegation Order 182 Execute Returns identifying who is delegated the authority to prepare returns when someone fails to do so.

Enclosed is Notice 393 explaining your Freedom of Information Act appeal rights.

If you have any questions regarding this correspondence, Case Control Number 23-2004-01870 contact Ralph Epstein, #28-23502, at (215) 516-7698 between the hours of 8:00 a.m. and 4:00 p.m. Eastern Time.

Sincerely,

Ralph Epstein
Disclosure Specialist

No stated authority at
26 USC 6020(b), or
26 CFR 301.6020-1(b)

for a Form 1040/1040 A
Subtitle 'A' federal income tax return.

Attachments:

- IMF Transcript
- Delegation Order 182
- Notice 393

See:

Delegation of Authority 1.2.2
1.2.2.97 Order No. 182

(4) Source of Authority:

- 26 CFR 301.6020-1(b) &
- 26 CFR 301.7701-9.

Internal Revenue Service, Philadelphia IRS Campus, P.O. Box 245, Bensalem, Pa 19020

"301" = Administrative Regulation
= Not Implementing Regulation
= No Full Force & Effect of Law

1.2.2.97 (05-05-1997)
Order Number
182 (Rev. 7)

Execute Returns (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)

- (1) **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.
- (2) **Delegated to:** Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support function managers, GS-9 and above; Automated Collection Branch Managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-9 and above.

Note: This authority is also delegated to Automated Collection Branch Unit Managers GS-11 and above; SB/SE Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

(3) **Redelegation:** This authority may not be redelegated.

(4) **Sources of Authority:** 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.

(5) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.

(6) Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

↑
Claim
made by
IRS Disclosure
Specialist
July 08, 2004
letter

Nothing for a
Form 1040/1040A
Subtitle 'A' federal
income tax return.

26 CFR 301.6020-1 (b):

- 1) "301" means Administrative Reg, not Implementing Reg. Admin. Regs have NO FULL FORCE & EFFECT OF LAW. Only Congress, via Constitution, has that power, not federal agencies, bureaus, or corporations.
- 2) 26 USC + 26 CFR do not identify any specific authority or power delegated to create a SFR for a Form 1040/1040A U.S. Individual Income Tax Return. Not only this fact, but there is no specified type of tax being referred to either, i.e. Subtitle A FIT.
- 3) There is no Implementing Regulation published in the Federal Register for 26 USC 6020 or 26 CFR 301.6020-1 to create a SFR.

26 CFR 301.7701-9: This refers to definitions ONLY. There is NO reference to SFR authority for a Form 1040/1040A. There are No Functions vested by the IRC of 1954 for SFR above.

[Code of Federal Regulations]
[Title 26, Volume 18]
[Revised as of April 1, 2004]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6020-1]

Only Administrative Regulation
Not an Implementing Regulation
See 5 USC 552(a)(1), 44 USC 1501,
& 26 CFR 601.702(a)(1).

TITLE 26--INTERNAL REVENUE

CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

PART 301 PROCEDURE AND ADMINISTRATION -Table of Contents
Information and Returns

→ Sec. 301.6020-1 Returns prepared or executed by district directors or other internal revenue officers.

(a) Preparation of returns--(1) In general. If any person required by the Code or by the regulations prescribed thereunder to make a return fails to make such return, it may be prepared by the district director or other authorized internal revenue officer or employee provided such person consents to disclose all information necessary for the preparation of such return. The return upon being signed by the person required to make it shall be received by the district director as the return of such person.

(2) Responsibility of person for whom return is prepared. A person for whom a return is prepared in accordance with subparagraph (1) of this paragraph shall for all legal purposes remain responsible for the correctness of the return to the same extent as if the return had been prepared by him.

→ (b) Execution of returns--(1) In general. If any person required by any internal revenue law or by the regulations prescribed thereunder to make a return (other than a declaration of estimated tax required under section 6015 or 6016) fails to make such return at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the district director or other authorized internal revenue officer or employee shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns. Any return made in accordance with subparagraph (1) of this paragraph and subscribed by the district director or other authorized internal revenue officer or employee shall be prima facie good and sufficient for all legal purposes.

(3) Deficiency procedures. For deficiency procedures in the case of income, estate, and gift taxes, see sections 6211 to 6216, inclusive, and Sec. 301.6211-1 to 301.6215-1, inclusive.

(c) Cross references. (1) For provisions that a return executed by a district director or other authorized internal revenue officer or employee will not start the running of the period of limitations on assessment and collection, see section 6501(b)(3) and paragraph (c) of Sec. 301.6501(b)-1.

(2) For additions to the tax and additional amounts for failure to file returns, see section 6651 and Sec. 301.6651-1, and section 6652 and Sec. 301.6652-1, respectively.

(3) For additions to the tax for failure to pay tax, see section 6653 and Sec. 301.6653-1.

(4) For criminal penalties for willful failure to make returns, see sections 7201, 7202, and 7203.

(5) For criminal penalties for willfully making false or fraudulent returns, see sections 7206 and 7207.

(6) For authority to examine books and witnesses, see section 7602 and Sec. 301.7602-1.

5 USC
556(d)
Burden
of
Proof on
IRS!

How is
anyone
'required'?

By an
Implementing
Regulation
from
Congress!

All I.R.s
must be
published
in the
Federal
Register
including

26 CFR
1.0-1
BUT

There are
NONE
so published!

See Michael White
Federal Atty letter. ←→
See 26 CFR 601.702 (a)(2)(ii)

What
returns?
Form
1040
not
specified
here!
either!

What
internal
revenue
law?
Subtitle A?
B? C?
Does
Form
1040
apply
to which internal revenue law?

NO ENFORCEMENT STATUTES / IRS REGULATIONS APPLICABLE TO INDIVIDUAL INCOME TAX

National Archives



Washington, DC 20408

May 16, 1994

Richard Durjak
5506 West 22nd Place
Cicero, IL 60650

**THE TRUTH IS IN
THE FEDERAL REGISTER**

Dear Mr. Durjak:

The Director of the Federal Register has asked me to respond to your inquiry. You have asked whether Internal Revenue Service provisions codified at 26 U.S.C 6020, 6201, 6203, 6301, 6303, 6321, 6331 through 6343, 6601, 6602, 6651, 6701, and 7207 have been processed or included in 26 CFR part 1.

The parallel Table of Authorities and Rules, a finding aid Compiled and published by the Office of the Federal Register (OFR) as a part of the CFR Index, indicates that implementing regulations for the sections cited above have been published in various parts of title 27 of the Code of Federal Regulations (CFR). There are no corresponding entries for title 26.

However, the Parallel Table is only an extract of authority citations from the CFR data base and cannot be considered a comprehensive key to the statutory basis for all regulations. An agency may have additional authority for regulations that are not listed separately in authority citations, or is carried within the text of CFR sections. Citations in regulatory text generally do not appear as entries in the Parallel Table.

Since there are 12 volumes that make up part 1 of title 26 of the CFR, it would require extensive research to answer your question with certainty. Commercial computer based services are better equipped to perform this type of research. In any case, the OFR has neither the resources nor the authority to perform the research requested, since to do so would require us to make substantive interpretations as to whether certain tax statutes have any association with the specified set of regulations (see 1 CFR 3.1 enclosed).

Your second question refers to IRS procedures for incorporating material by reference in the Federal Register. The incorporation by reference process is narrowly defined by the provisions of 5 U.S.C 552 (a) and 1 CFR Part 51. Our records indicate that the Internal Revenue Service has not incorporated by reference in the Federal Register (as that term is defined in the Federal Register system) a requirement to make an income tax return.

I hope this information will be useful to you.

Sincerely,

Michael L. White

Michael L. White
Attorney
Office of the Federal Register

Enclosure

26 USC 601.702
(a)(2)(ii) Effect
of Failure to Publish
takes over...
⇒ No Adverse Affect
on Americans!

Only an Administrative Regulation, NOT an Implementing Regulation.

See 5 USC 552(a)(1), 26 CFR 601.702(a)(1), & 44 USC 1501.

[Code of Federal Regulations]
[Title 26, Volume 18]
[Revised as of April 1, 2004]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.7701-9]

[Page 630-631]

TITLE 26--INTERNAL REVENUE

CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
(CONTINUED)

PART 301_PROCEDURE AND ADMINISTRATION--Table of Contents
Definitions

Sec. 301.7701-9 Secretary or his delegate.

Definitions!

(a) The term Secretary or his delegate means the Secretary of the Treasury, or any officer, employee, or agency of the Treasury Department duly authorized by the Secretary (directly, or indirectly by one or more redelegations of authority) to perform the function mentioned or described in the context, and the term "or his delegate" when used in connection with any other official of the United States shall be similarly construed.

(b) In any case in which a function is vested by the Internal Revenue Code of 1954 or any other statute in the Secretary or his delegate, and Treasury regulations or Treasury decisions approved by the Secretary or his delegate provide that such function may be performed by the Commissioner, assistant commissioner, regional commissioner, assistant regional commissioner, district director, director of a regional service center, or by a designated officer or employee in the office of any such officer, such provision in the regulations or Treasury decision shall constitute a delegation by the Secretary of the authority to perform such function to the designated officer or employee. If such authority is delegated to any officer or employee performing services under the supervision and control of the Commissioner, such provision in the regulations or Treasury decision shall constitute a delegation by the Secretary to the Commissioner of the authority to perform such function and a redelegation thereof by the Commissioner to the designated officer or employee.

(c) An officer or employee, including the Commissioner, authorized by regulations or Treasury decision to perform a function shall have authority to redelegate the performance of such function to any officer or employee performing services under his supervision and control, unless such power to so redelegate is prohibited or restricted by proper order or directive. The Commissioner may also redelegate authority to perform such function to other officers or employees under his supervision and control and, to the extent he deems proper, may authorize further redelegation of such authority.

(d) The Commissioner may prescribe such limitations as he deems proper on the extent to which any officer or employee under his supervision and control shall perform any such function, but, in the case of an officer or employee designated in regulations or Treasury decision as authorized to perform such function, such limitations shall not render invalid any performance by such officer or employee of the function which, except for such limitations, such officer or employee is authorized to perform by such regulations or Treasury decision in effect at the time the function is performed.

26 USC 6020(b) is in IRC of 1954. There are NO Functions vested here for creation of an SFR for a Form 1040/1040A. Subtitle 'A' federal income tax.



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 15, 2004

[Redacted]

IRS ADMITS
SFR
actions NOT part
of "a function vested
by the IRC of 1954."
as stated in
26 CFR 301.7701-9(b)

Dear Mr. [Redacted]

This letter is in response to your Freedom of Information Act (FOIA) request dated April 21, 2004, that was received in the Ogden Disclosure Office on May 13, 2004.

In response to item one, according to our records there has been no return filed for the tax year 2002. Therefore, there are no responsive documents pertaining to you as requested.

In response to item two, requested copies of substitute for return pertaining to 2002. "Substitute for Return (SFR)" is a term used by the Service in situations where taxpayers fail to file required income, gift, or estate tax returns. For example, for unfiled income tax returns an examiner prepares a "dummy return" by entering the taxpayer's name, address, and social security number on a blank Form 1040 and writing across the top margin, "Substitute for Return". No line items are entered. The SFR for individual non-filers are not prepared pursuant to the provisions of IRC 6020 (b), but are prepared pursuant to the provisions of the Internal Revenue Manual in order to establish an account for these particular SFR's. The document is assigned a document locator number in order to create a module on the Master File. The examiner gathers information from other sources and makes a determination of tax liability pursuant to the deficiency provisions found in Internal Revenue Code sections 6211, 6212, and 6213. There are two pages responsive documents that meet your specific request.

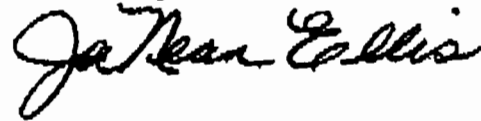
IRM
is not
Enacted
Federal
Law but
administrative
guidelines.
None of
IRM is
published
in Fed Register
permitting SFR
creation or
imposing the
Subtitle A FIT
on American Nationals!

Please be advised "Delegations of Authority" authorize Internal Revenue Service employees to do specific duties or activities and are generally issued by position or title, and not by employee's name. The Commissioner has delegated authority in the Internal Revenue Manuals (IRM) to administer the various programs of the Service. IRM 1.2.2, "Delegations of Authority", contains delegation orders that authorize IRS employees to do specific duties or activities and are generally issued by position or title, and not by employee's name. The Internal Revenue Manuals (IRM) which can be accessed through the IRS website at <http://www.irs.gov> or Internal Revenue Reading Room. Copies of the IRM may be requested by writing to the address shown below.

Internal Revenue Service
FOI Reading Room
Room 1621/IR
1111 Constitution Ave., N.W.
Washington, D.C. 20044

If you have any questions regarding this correspondence, Case Control Number AH0404144, contact A. Hansen, #7917730458, at 801-620-7620 between the hours of 6:00 a.m. and 2:30 p.m. Mountain Time or write to Ogden Campus Disclosure Office, P.O. Box 9941, Mail Stop 7000, Ogden, UT 84409.

Sincerely,

A handwritten signature in black ink that reads "JaNean Ellis". The signature is written in a cursive style with a large initial "J" and "E".

JaNean Ellis
Disclosure Officer

Attachment(s):



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

SMALL BUSINESS / SELF-EMPLOYED DIVISION

June 29, 2004

[REDACTED]
[REDACTED]
[REDACTED]
Dear Mr. [REDACTED]

This is in response to your Freedom of Information Act (FOIA) request dated May 6, 2004, and received in the Ogden Campus Disclosure Office on May 24, 2004. Since the Fresno Campus/San Jose Disclosure Office is assisting the Ogden Campus Disclosure Office in responding to your request, your request was forwarded to and received in our office on June 4, 2004.

We respond to your request in the order received:

Item 1: We have searched our records and have enclosed are one copy of the Substitute for Return (SFR) for tax year 2002.

Item 2: Please be advised "Delegation of Authority" authorize Internal Revenue Service employees to do specific duties or activities and are generally issued by position or title, and not be employee's name. Although, you have not requested a specific delegation of authority, we have enclosed a copy of Delegation Order No. 182, which specifically addresses the delegation of authority to prepare or execute returns required by an Internal Revenue law or regulation when the person required to file such return fails to do so. The Commissioner has delegated authority in the Internal Revenue Manuals (IRM) to administer the various programs of the Service. IRM 1.2.2. Delegations of Authority, contains delegation orders that authorize IRS employees to do

NOTE: See admission (delegated) by former IRS Commissioner Charles O. Rossotti

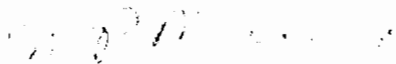
"The law does not require individuals to file a Form 1040."

Nothing in D.O. 182 "specifically addressing" any IRS authority to create a SFR for a Form 1040 / 104A Subtitle 'A' federal income tax return.

We have conducted a thorough search of our files. There are no records responsive to your request. The enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 522, contains procedures and information regarding your appeal rights.

If you have any questions please contact M. P. Maloney, ID No. 07-01689, at phone number: 770 234-4379, or address: Atlanta – Internal Revenue Service Center, PO Box 47-421, Stop 93, Doraville, GA 30362. Please refer to our Case No. 07-2004-2775.

Sincerely,



M. P. Maloney
Senior Disclosure Specialist
Atlanta – IRS Campus

Internal Revenue Service

Director
Internal Revenue

Service Center

Mr. Claudie Baker
2213 Chase Field
Shreveport, LA 71118

Dear Mr. Baker:

Your letter dated September 26, 1998 to Mr. Charles O. Rossotti, Commissioner of Internal Revenue, has recently been forwarded to my office for reply. Your inquiry concerned the Authority by which the Internal Revenue Service (IRS) requires an individual to file a tax return.

It is not the policy of IRS to respond to letters such as yours on a point by point basis. Such letters almost always reflect personal opinions and frustrations with the tax system which the IRS is unable to address. However, we can supply the following general information which may concern the area of the law you are addressing. If more information is needed, you may wish to contact the Library of Congress.

Our system of taxation is dependent on taxpayers' belief that the laws they follow apply to everyone and that the IRS will respect and protect their right under the law. We assure you that the mission of the IRS is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. We apologize for any actions of rude behavior or intimidation you may have encountered.

The courts have consistently upheld the constitutionality of the federal income tax. See, e.g., Broughton v. United States, 632 F 2d 707 (8th Cir. 1980); Cupp v. Commissioner, 65 T.C. 68 (1975), aff'd mem., 559 F 2d 1207(3rd Cir. 1977); and Schiff v. Commissioner, T.C.M. 1984-223, aff'd 751 f2d 116 (2nd Cir. 1984).

The courts have rejected claims that the Sixteenth Amendment, which grants the power to prescribe the current Income tax laws, was not properly ratified. Some individuals have alleged that the Sixteenth Amendment is invalid because Ohio was not a state at the time of ratification. However, the amendment was ratified by 38 states altogether and gratification was necessary by only 36. Therefore, more than enough states ratified this amendment even without Ohio's vote.

Whether an individual is liable for Income tax is determined under Subtitle A of the Internal Revenue Code, (the Code), Chapter 1, Subchapter A. Determinate. of Tax liability. Part 1, Section 1, imposes a tax on the taxable income of every Individual. Whether an individual has taxable income is determined under Chapter 1, Subchapter B - Computation of Taxable Income. Part 1, Section 63, defines 'taxable Income.' generally, as gross income minus the deductions allowed by Chapter 1.

Department of the Treasury

P.O. Box 69 Bensalem, PA. 19020

OCT 27 1998

Entire
Tax
System
based
on
BELIEF
not
LAW!

No Law requires anyone
to file a Form 1040!

The current federal tax Law enacted by Congress is the Code. Sections 6001 and 6011* of the Code provide, in pertinent part, that every person liable for any tax imposed by the Code shall make a return. In addition, Section 6012 provides that a federal income tax return shall be made by every individual whose gross income equals or exceeds certain amounts. shall" as used in Sections 6001,6011 and 6012 means "must"; "must" means "to be required to". Who is required by the Code to file a return is explained in the instructions for Form 1040 under the heading "Filing Requirements".

The law itself does not require individuals to file a Form 1040. However, Section 6001 of the Code states that every person liable for a tax imposed by the Code shall make returns and comply with such rules and regulations as the Secretary of the Treasury may from time to time prescribe. Section 1.6012(a)(6) of the Income Tax Regulations stated that Form 1040 is prescribed for general use in making the return required under Section 6012 of the Code.

Section 6151 of the Code provides that, except as specifically provided otherwise, when a return of tax is required by the Code of the Regulations, the person required you make such a return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed.

Section 6331 of the Code stated that if any person liable to pay tax neglects or refused to pay the same within 10 days after notice and demand, it shall be lawful for the secretary to collect such tax by levy upon all property and rights to property belonging to such person. The levy may be made upon the accrued salary or wages of any officer, employee, or elected official of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer of such officer, employee or elected official.

Section 6321 of the code states that if any person liable to pay any tax neglects or refuses to Pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Your correspondence also request copies of several documents, Under 44 U.S.C. chapter 1505, The Federal Register publishes Presidential Proclamations and Executive Orders, other Documents they have "general applicability and legal effect". And documents required to be published in the Federal Register. The Code is the Federal Tax Law, not a "document" or "order".

We hope this information is helpful.

Sincerely,

Signature on file

Deborah Gasard
For Joseph H. Clooman
Director



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

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

June 30, 2004

[REDACTED]

RE: "Return Filed" on Form 4549 & Delegation Orders to Prepare SFR

Dear Mr. [REDACTED]

This is in response to your Freedom of Information Act request dated May 5, 2004, and received in our office June 4, 2004.

We have completed the search for the information requested. No paper documents exist that meet your specific request for a copy of the "Return Filed as claimed on Form 4549."

In item 2 of your request, you requested a Delegation of Authority for IRS agents to create 1040 SFR's. We are enclosing Treasury Order 150-10, Delegation Orders 193 and 182, each consisting of 1 page.

If you have any questions regarding this correspondence, Case Control Number 23-2004-01803, 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

See attached
PAPER DOCUMENT
proving statement
is false!

See attached
Documents.

Enclosure(s):
Delegation Orders 182 & 193
Treasury Order 150-10

Nothing stated specifically addressing "any IRS authority to create a SFR for a Form 1040/1040A Subtitle 'A' federal income tax return."

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2002

(99) IRS Use Only—Do not write or staple in this space.

SFR ON PAPER

Form **1040**

Label

(See instructions on page 21.)
 Use the IRS label. Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2002, or other tax year beginning 2002, ending 20

Your first name and initial _____ Last name _____
 If a joint return, spouse's first name and initial _____ Last name _____

Home address (number and street). If you have a P.O. box, see page 21. Apt. no. _____
 City, town or post office, state, and ZIP code. If you have a foreign address, see page 21.

OMB No. 1545-0074

Your social security number _____
 Spouse's social security number _____

Important!
 You must enter your SSN(s) above.

Presidential Election Campaign (See page 21.)

Note. Checking "Yes" will not change your tax or reduce your refund.
 Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (year spouse died ▶). (See page 21.)

Exemptions

If more than five dependents, see page 22.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 22)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed _____

No. of boxes checked on 6a and 6b _____

No. of children on 6c who:
 • lived with you _____
 • did not live with you due to divorce or separation (see page 22) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9	Ordinary dividends. Attach Schedule B if required	9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a	b Taxable amount (see page 25)	15b
16a	Pensions and annuities 16a	b Taxable amount (see page 25)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a	b Taxable amount (see page 27)	20b
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	IRA deduction (see page 29)	24	
25	Student loan interest deduction (see page 31)	25	
26	Tuition and fees deduction (see page 32)	26	
27	Archer MSA deduction. Attach Form 8853	27	
28	Moving expenses. Attach Form 3903	28	
29	One-half of self-employment tax. Attach Schedule SE	29	
30	Self-employed health insurance deduction (see page 33)	30	
31	Self-employed SEP, SIMPLE, and qualified plans	31	
32	Penalty on early withdrawal of savings	32	
33a	Alimony paid b Recipient's SSN ▶	33a	
34	Add lines 23 through 33a	34	
35	Subtract line 34 from line 22. This is your adjusted gross income ▶	35	

Senior IRS Disclosure Specialist statement about "No paper documents exist" is false!

BY ORDER OF THE SECRETARY OF THE TREASURY

TREASURY ORDER: 150-10

DATE: April 22, 1982

SUNSET REVIEW: TBD

SUBJECT: Delegation--Responsibility for Internal Revenue Laws

By virtue of the authority vested in me as Secretary of the Treasury, including the authority in the Internal Revenue Code of 1954 and Reorganization Plan No. 26 of 1950, it is hereby ordered:

1. The Commissioner of Internal Revenue shall be responsible for the administration and enforcement of the Internal Revenue laws.
2. Commissioner Order No. 190 and General Counsel Order No. 4 state the powers delegated to the Chief Counsel for the Internal Revenue Service.
3. All outstanding orders and delegations of authority relating to the above are modified accordingly.

This Order supersedes Treasury Department Order No. 150-37 dated March 17, 1955.

Donald T. Regan

Secretary of the Treasury

1) T.O. 150-10 shows NO specific reference to any authority for IRS [internal revenue] agents to create 1040 SFR's. Statement by IRS Senior Disclosure Specialist is false!

2) T.O. 150-10 is NOT signed. Without signature, document is not authoritative

Senior IRS Disclosure Specialist statement is false! There is NO stated Authority for any IRS Agent to create an SFR for 1040's.

Delegations of Authority 1.2.2

page 107

1.2.2.97 (05-05-1997)
Order Number
182 (Rev. 7)

Execute Returns (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)

↑
Claim
made by
IRS Disclosure
Specialist
July 08, 2004
letter

- (1) **Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.
- (2) **Delegated to:** Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support function managers, GS-9 and above; Automated Collection Branch Managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-9 and above.

Note: This authority is also delegated to Automated Collection Branch Unit Managers GS-11 and above; SB/SE Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

(3) **Redelegation:** This authority may not be redelegated.

(4) **Sources of Authority:** 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.

(5) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.

(6) Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

26 CFR 301.6020-1 (b):

- 1) "301" means Administrative Reg, not Implementing Reg. Admin. Regs have NO FULL FORCE & EFFECT OF LAW. Only Congress, via Constitution, has that power, not federal agencies, bureaus, or corporations.
- 2) 26 USC + 26 CFR do not identify any specific authority or power delegated to create a SFR for a Form 1040/1040A U.S. Individual Income Tax Return. Not only this fact, but there is no specified type of tax being referred to either, i.e., Subtitle A FIT.
- 3) There is no Implementing Regulation published in the Federal Register for 26 USC 6020 or 26 CFR 301.6020-1 to create a SFR.

26 CFR 301.7701-9: This refers to definitions ONLY. There is NO reference to SFR authority for a Form 1040/1040A. There are No Functions vested by the IRC of 1954 for SFR above.

Senior IRS Disclosure Specialist statement is false!
There are NO stated references to Authority for
any IRS Agent to create 1040 SFR's.

1.2 General Management

1.2.2.108 (11-08-2000)
Order Number
193 (Rev. 6)

Authorization to Perform Functions of the Commissioner

- (1) **Authority:** To perform any function the Commissioner is authorized to perform.
- (2) **Delegated to:** Deputy Commissioner.
- (3) **Authority:** To perform those functions the Commissioner is authorized to perform which arise out of, relate to, or concern the respective activities or functions administered by the delegated officials. Each of these officials will exercise this authority in his or her own capacity and under his or her own title and is responsible for referring matters to the Commissioner for action when appropriate.
- (4) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners and Chiefs.
- (5) **Redelegation:** The authority in this order may not be redelegated.
- (6) **Authority:** To take actions previously delegated to District Directors, Regional Commissioners, Directors of Service Centers, and Assistant Commissioners by Treasury Regulations, Treasury Decisions, or Revenue Procedures for matters under their jurisdiction or cases under their responsibility; and to delegate same to officers and persons under their supervision, except where prohibited by law or where inconsistent with delegations reprinted in IRM 1.2, Section 2.
- (7) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.
- (8) **Redelegation:** The officials identified in paragraph 7 may redelegate the authority provided in paragraph 6 as to matters under their jurisdiction and cases under their responsibility.
- (9) **Source of Authority:** Treasury Order No. 150-10; Treas. Reg. 301.7701-9; I.R.C. § 7701(a).
- (10) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 193 (Rev. 5), effective August 29, 1996 (as amended November 24, 1999).
- (11) Signed: Charles O. Rossotti, Commissioner

Senior Disclosure
= Specialist statement
is false!

1) T.O. 150-10 is
Not signed &
Not valid.

2) T.O. 150-10 does
not specify any
authority for
IRS Agents to
create 1040 SFR's.

3) 26 CFR 301.7701-9
makes NO Reference
to any authority
for IRS Agents to
create 1040 SFR's.

4) 26 USC 7701(a)
is ONLY a definition section in IRC and does not
specify any reference to any authority for IRS Agents
to create 1040 SFR's (Subtitle 'A' FIT)

1.2.2.108

01-07-2002

IR Manual

↑
NOT ENACTED
FEDERAL LAW
EITHER!

Figure 23-2

Order No. 182 (Rev. 3)

Effective date: 12-14-83 Authority to Execute Returns

The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9 to execute returns required by any internal revenue law or regulation made thereunder when the person required to file such return fails to do so, is delegated to:

1. Revenue agents;
2. Tax auditors;
3. Revenue officers, GS-9 and above;
4. Collection Office function managers, GS-9 and above;
5. Automated Collection Branch Managers, GS-9 and above, and
6. Service Center Collection Branch managers, GS-9 and above.

The authority delegated herein may not be redelegated. Delegation Order No. 182 (Rev. 2), effective March 7, 1983, is superseded.

/s/ James I. Owens
Deputy Commissioner

The IRM restricts the broad delegation shown in figure 23-2, for revenue officers, to employment, excise, and partnership tax returns because of constitutional issues. (You have already studied audit referrals as a means to enforce compliance on income tax returns).

Generally you can file the following returns, using the authority granted by IRC section 6020(b):

1. Form 940, Employer's Annual Federal Unemployment Tax Return
2. Form 941, Employer's Quarterly Federal Tax Return

IRC Section 6020(b) Certification

Total pages certified as valid
Section 6020(b) return
6

Tax year
1998

Name of taxpayer
[REDACTED]

Social security number
[REDACTED]

Address of taxpayer (Number, street, city or town, State, ZIP code)
[REDACTED]

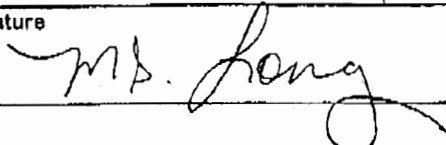
Certification

The officer of the IRS identified below, authorized by Delegation Order 182, certifies the attached Pages constitute a valid return under section 6020(b). This return consists of the following items:

1. A copy of the Form 1040 which the IRS used to establish the taxpayer's account on its computer system or, alternatively, a transcript of account reflecting the entry of data used to establish the taxpayer's account on the IRS computer system;
2. Form 4549, Income Tax Examination Changes;
3. Form 866-A, Explanation of Items; and
4. This Certification (form 13496).

Pursuant to section 6651(g)(2), this certification, with attachments, shall be treated as the return filed by the taxpayer for purposes of determining the amount of the additions to tax under paragraphs (2) and (3) of section 6651(a).

IRS Authorization Data

Employee name Ms. Long	Title Tax Technician	Office SB/SE	ID number 0469226482
Signature 			Date (mmddyyyy) 03-03-2004

DOWNLOADED FROM:

Family Guardian Website

<http://famguardian.org>

Download our free book:

The Great IRS Hoax: Why We Don't Owe Income Tax