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 1649. As stated in our prior response, these documents are available through routine processing procedures. Please refer to the enclosed page from Internal Revenue Manual 1973.

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 the Internal Revenue Manual. If you wish to obtain a copy of the appropriate manual, you should address your inquiry to:

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

Sincerely,

[Signature]

(Handwritten: Jay Samsa)
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 301.7721-8 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 Delegation Order No. 182 (Rev. 2), effective March 7, 1983, is superseded.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 IBM 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

23-3 2280-02
Delegations of Authority  1.2.2

* 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.

(15) 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.

(29) 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) Redegregation: The above authorities may not be rededegated.

(30) Sources of Authority: Treasury Order No. 150–09, 26 CFR 301.7122–1T and

(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 RS 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.
(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; Support Service Collection Branch Managers GS-8 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-8 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 301.6200-1(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. 0), effective October 12, 1994.

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

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

(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 Service sites processing correspondence and notice account cases), and GS-090/950-08 and above Compliance/Collection personnel.

(4) Redelegation: This authority may be redelegated no lower than to GS-07 Tax Resolution Representatives and GS-090/950-06 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-09 and above Tax Resolution Representatives; GS-09 and above Field Assistance Group Managers; GS-09 and above Customer Service Representatives (in Ac-
**Any minus below signifies a credit amount**

| ACCOUNT BALANCE | 31,366.36 |
| ACCRUED INTEREST | 440.65 |
| ACCRUED PENALTY | 281.40 |
| AS OF 07-05-2004 | |
| ACCOUNT BALANCE PLUS ACCRUALS | 32,068.41 |

**Exemptions:** 01  **Filing Status:** Single
**Adjusted Gross Income:** 86,477.00  **TAXABLE INCOME:** 77,677.00
**Tax Per Return:** 0.00

**PER RETURN OR AS ADJUSTED**
01-09-2005 Return Due Date OR Return Received Date (Whichever is later)
02-03-2003 Processing Date

**Transactions**

<table>
<thead>
<tr>
<th>Code</th>
<th>Explanation</th>
<th>Date</th>
<th>Money Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>150</td>
<td>No Return Filed Substitute for Return</td>
<td>02-03-2003</td>
<td>0.00</td>
</tr>
<tr>
<td>460</td>
<td>Extension of Time to File Ext. Date 08-10-2001</td>
<td>04-15-2001</td>
<td>0.00</td>
</tr>
<tr>
<td>460</td>
<td>Extension of Time to File Ext. Date 08-10-2001</td>
<td>04-15-2001</td>
<td>0.00</td>
</tr>
<tr>
<td>946</td>
<td>Redeemed - Pd/Amt</td>
<td>04-02-2003</td>
<td>1,008.99</td>
</tr>
<tr>
<td>170</td>
<td>Estimated Tax Penalty 2001</td>
<td>03-22-2004</td>
<td>18,760.16</td>
</tr>
<tr>
<td>166</td>
<td>Late Filing Penalty 200410</td>
<td>03-22-2004</td>
<td>6,071.37</td>
</tr>
<tr>
<td>196</td>
<td>Interest Assessed 200410</td>
<td>03-22-2004</td>
<td>3,001.60</td>
</tr>
<tr>
<td>276</td>
<td>Failure to Pay Tax Penalty 200410</td>
<td>03-22-2004</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**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.
## Filing Status

- **Married filing jointly**

## Exemptions

- **6** exemptions claimed.

## Total number of exemptions claimed:

### Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage, salaries, tips, etc. Attach Form W-2</td>
<td></td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td></td>
</tr>
<tr>
<td>State and local income tax</td>
<td></td>
</tr>
<tr>
<td>Other income (e.g., SSD, SSI, Alimony, etc.)</td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td></td>
</tr>
<tr>
<td>Dividends</td>
<td></td>
</tr>
</tbody>
</table>

### Attachments

- **Attach Form W-2 and W-2c here.**

### Adjusted Gross Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educator expenses (see page 28)</td>
<td></td>
</tr>
<tr>
<td>Student loan interest deduction (see page 31)</td>
<td></td>
</tr>
<tr>
<td>Tuition and fees deduction (see page 32)</td>
<td></td>
</tr>
<tr>
<td>Archer MSA deduction Form 8855</td>
<td></td>
</tr>
<tr>
<td>Self-employed health insurance deduction (see page 33)</td>
<td></td>
</tr>
<tr>
<td>Social security benefits</td>
<td></td>
</tr>
<tr>
<td>Taxable amounts (see page 29)</td>
<td></td>
</tr>
</tbody>
</table>

### Taxable Amount

- (see page 29)
Dear [Name],

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) transcript for tax year 2010, 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 22-2004-01870 contact Ralph Epstein, #26-23520, at (215) 316-7698 between the hours of 8:00 a.m. and 4:00 p.m. Eastern Time.

Sincerely,

Ralph Epstein
Disclosure Specialist

Internal Revenue Service, Philadephia IRS Campus, P.O. Box 245, Sensalem, Pa 19380

"301" = Administrative Regulation
= Not Implementing Regulation
= No Full Force & Effect of Law
Execute Returns (Updated 10-02-21) 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-6 and above.

(3) Relegation: This authority may not be relegated.

(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. Donlinson, 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 6 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 in, Substitute 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.

In 301.7701-9, there are no functions vested by the IRC of 1954 for SFR above.
CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

PART 301--PROCEDURES AND ADMINISTRATION

Table of Contents

Section 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 shall be valid as a return for any purpose. Such return shall be prima facie good and sufficient for all legal purposes.

(c) 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.

(d) 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. 301.6551(b)(1).

(e) 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.

(f) For additions to the tax for failure to pay tax, see section 6651 and Sec. 301.6653-1.

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

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

(i) For authority to examine books and witnesses, see section 7602 and Sec. 301.7602-1.
Richard Dzurjak
5515 West 22nd Place
Cicero, IL 60650

Dear Mr. Dzurjak:

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. § 6012, 6013, 6301, 6302, 6303, 6311 through 6313, 6401, 6402, 6403, 6406, 6408, 6409, 6501, and 7201 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 26 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 matched the resources for the authority to perform the research requested, since to do so would require the OFR to make substantive interpretations as to whether certain tax statutes have any association with the specified set of regulations (e.g., 26 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 directly outlined by the provisions of 5 U.S.C. § 552(a) and 1 CFR Part 51 (5). However, it should be noted that the Internal Revenue Service has not incorporated regulations by reference in the Federal Register (as the term is defined in the Federal Register System), in order to make an income tax return.

I hope this information will be useful to you.

Sincerely,

Michael L. White
Attorney
Office of the Federal Register

Enclosure
Only an Administrative Regulation, NOT an Implementing Regulation.

(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: 26 CFR 301.702-1.702-9
Page 630-631

TITILE 26 -- INTERNAL REVENUE

PART 301. PROCEDURE AND ADMINISTRATION -- Table of Contents

Sec. 301.702-1 Secretary or his delegate.

(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 delegations 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, 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.
Dear [Name],

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 or individual returners 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.

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 Manual (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 Manual (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
PO: Reading Room
Room 1621/IR
1111 Constitution Ave., N.W.
Washington, D.C. 20044

IRM is not Enacted Federal Law but Administrative guidelines.
None of IEM is published in Fed. Register permitting SFR Creation or imposing the Subtitle A Fit on American Nationals!
If you have any questions regarding this correspondence, Case Control Number AH040444, 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,

JaNean Ellis
Disclosure Officer

Attachment(s):
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 one copy of the Substitute for Return (SFR) for tax year 2002.

Item 2: Please be advised "Delegation of Authority" authorizes 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 Manual (IRM) to administer the various programs of the Service. IRM 1.2.2, Delegation 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 1040A, 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 383, 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
Mr. Claudie Baker
2213 Chase Field
Shreveport, LA 71118

Dear Mr. Baker:

Your letter dated September 26, 1998 to Mr. Charles O. Rossott, Commissioner of Internal Revenue, has recently been forwarded to my office for reply. Your inquiry concerns 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., Broughman v. United States, 673 F.2d 707 (8th Cir. 1982); Corpus v. Commissioner, 65 T.C. 68 (1975), aff'd mem., 559 F.2d 1207 (7th Cir. 1977); and Schaff v. Commissioner, T.C.M. 1984-223, aff'd 751 F.2d 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 ratification 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 - Determination of Tax Liability. Part I, 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 I, Section 6), defines "taxable income," generally, as gross income minus the deductions allowed by Chapter 1.
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 6011,6012 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 1.6013-1(e) 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 refuses 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,

Deborah Gasard
For Joseph H. Clooman
Director
June 30, 2004

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

Dear Mr. 

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 SFRs. 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 23-2004-01933, contact Anne Jensen, #28-03954, at Internal Revenue Service, P. O. Box 245, DP S-7920, Bensalem, PA, 19020 or at (215) 516-2556 between the hours of 7:00 a.m. and 3:30 p.m. Eastern Time.

See attached PAPER DOCUMENT proving statement is false!

Endorse(s):
Delegation Orders 192 & 193
Treasury Order 150-10

Sincerely,

Anne M. Jensen
Senior Disclosure Specialist

IRS
Nothing stated specifically addressing any authority to create a SFR for a Form 1040/1040A.

Internal Revenue Service, Philadelphia IRS Campus, DP S-7920, P. O. Box 245, Bensalem, PA 19020
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. 150 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.

http://www.ustreas.gov/regs/to150-10.htm

10/21/03
Executive Returns (Updated 10-02-2000) to reflect additional new organizational titles required by IRS Modernization.

1.22.97 (05-05-1997)
Order Number
182 (Rev. 7)

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

Delegations of Authority 1.2.2

(1) Authority: To prepare or execute returns required by any internal revenue laws or regulations; 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; Senior 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/SME Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

(3) Rederelegation: This authority may not be redelegated.

(4) Sources of Authority: 26 CFR 1.6020-1(b) and 26 CFR 301.7701-9.

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

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

26 CFR 301.6020-1 (b):
1) "531" means Administrative Reg, not Implementing Reg. Admin. Regs have NO full force and 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. Is Subtitle A FIT.
3) There is no Implementing Regulation published in the Federal Register for 26 USC 6020 or 26 CFR 301.6020- 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.
1.2 General Management

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 those 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. Redlegation: The authority in this order may not be redeligitated.

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 supervision, except where prohibited by law or where inconsistent with delegations reported in RLM 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. Redlegation: The officials identified in paragraph 7 may redeligitate the authority provided in paragraph 6 as to matters under their jurisdiction and cases under their responsibility.

1. Source of Authority: Treasury Order No. 150-10; Treas. Reg. 301.7701-9; I.R.C. § 7701(a).

2. To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order superscedes Delegation Order No. 193 (Rev. 5), effective August 29, 1996 (as amended November 24, 1999).

Order No. 182 (Rev. 2)
Effective date: 12-14-83 Authority to Execute Returns

The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.6010-1(b) and 26 CFR 301.7703-6 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. 1), effective March 7, 1983, is superseded.

/s/ James I. Ovens
Deputy Commissioner

The I.R.S. 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

23-3  2280-02
IRC Section 6020(b) Certification

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 IR 22, 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 Change;
3. Form 888-A, Explanation of Items; and
4. This Certification (Form 13466).

Pursuant to section 6651(a)(1), this certification, with attachments, shall be treated as the return filed by the taxpayer for purposes of determining the amounts 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: 0469225482

Signature: [Redacted]

Date (mm/dd/yyyy): 01/03/2004

Form 13466 (11-2003) Catalog No. 37558J Department of the Treasury – Internal Revenue Service
DOWNLOAD FROM:

Family Guardian Website

http://famguardian.org

Download our free book:
The Great IRS Hoax: Why We Don’t Owe Income Tax