

23C Freedom of Information Act Request

IRS Letter Dated November 30, 1998

...This is in response to your Freedom of Information Act request for a certified copy of Form 23C, Assessment Certificate and all pages of the Internal Revenue manual, which refer to Form 23C.

Enclosed is a copy of Form 23C **which is currently used** by the Internal Revenue Service Center and a certified copy of the **current IRM sections 3.17.63.5.2, 3.17.63.21.5, and 3.17.63.21.6** which relate to Form 23C...

**Chief, Freedom of Information
P.O. Box 795
Ben Franklin Station
Washington, DC 20044**



Date: November 30, 1998

A. I HEREBY CERTIFY that the annexed documents, listed or described below, are true copies of official records (or extracts therefrom) maintained in Submission Processing Division and that I am the custodian thereof:

Internal Revenue Manual sections 3.17.63.5.2, 3.17.63.21.5, and 3.17.63.21.6 which relate to Form 23C. These documents consist of 5 pages.

Barbara Jenkins
Signature

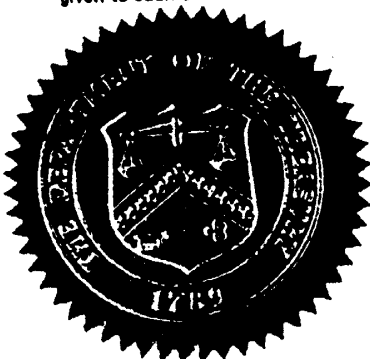
for National Director, Submission Processing Division
Title

B. I HEREBY CERTIFY that Barbara Jenkins who signed the foregoing certificate was at the time of signing Submission Processing Division and as such, was the legal custodian of the above listed documents, and that full faith and credit should be given to such certificate.

IN TESTIMONY WHEREOF I have hereunto set my hand, and caused the seal of the Department of the Treasury to be affixed this thirtieth day of November one thousand nine hundred and ninety-eight

By direction of the Secretary of the Treasury:

Bill Tucker
for National Director
Governmental Liaison and Disclosure
Internal Revenue Service



NOTICE OF CERTIFICATION

Form 4340

Certificate of Assessments and Payments

Name of Taxpayer John F. Doe		Address (Number, Street, City, and State) Any Street, Your Town, State 00000			EIN or SSN 000-00-0000		
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Date	Explanation of Transaction	Assessment (Abatement)	Credit (Debit) Received	Balance	DIN or Account No.	23 C Date	Period Ending
9/15/65	Estimated Tax		200,000.00		582345678		6512
12/15/65	Estimated Tax		200,000.00				
3/15/66	Tentative Payment		250,000.00				6512
6/15/66	Part-Paid Return	1,000,000.00	250,000.00	100,000.00		6/30/66	6512
6/30/66	First Notice						
7/15/66	Payment		50,000.00	50,000.00			
8/3/66	Lien Filed						
8/15/66	Payment		45,000.00	5,000.00			
9/15/66	Estimated Tax		300,000.00				6612
12/15/66	Estimated Tax		300,000.00				
3/15/67	Full-Paid Return	962,453.22	362,453.22	-0-		3/30/67	6612

I certify that the foregoing transcript of the taxpayer named above in respect to the taxes specified is a true and complete transcript for the period stated, and all assessments, penalties, interests, abatements, credits, refunds, and advance or unidentified payment relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.

Signature of Director	Location	Date
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Assessment Certificate

Summary Record of Assessments

1. Service center " ATLANTA SERVICE CENTER
 2. Date 07-10-95
 3. Prepared by GLENDA MOSLEY
 4. Number 07-006R

Class of Tax	Current Assessments				Deficiency and Additional Assessments (Resulting From Regular Audit Examinations)					Total Assessments (f)
	Tax & Penalty (a)		Interest (b)		Tax & Penalty (c)		Interest (d)		No. of Items (e)	
Withheld individual income and FICA	684,586.90	2.00	2,436,712.49		177,822.05		12,355.20		36916	687,213.791.74
Individual income—other	1,859,866.46	4.23	5,866,803.64		7,183,131.96		2,087,821.51		76662	1,875,004,221.34
Corporation income and excess profits	79,000.39	2.26	781,846.75		35,022,268.66		293,152.84		3656	115,097,660.51
Excise	19,709.13	9.77	60,422.72		47,185.79		4,560.44		1583	19,821,308.72
Estate and gift	29,170.12	1.64	646,132.31		774,146.99		164,802.03		202	30,755,202.97
Tax on carriers and their employees										
Federal unemployment tax act	1,551,649.83		56,345.76		65,670.99		1,134.41		2216	1,684,800.99
Total Assessments	2,673,884.66	9.73	9,858,263.67		43,270,226.44		2,563,826.43		121235	2,729,576,986.27

5: Jeopardy Assessments Against Principal Taxpayers (Included in the assessments above)	6. Prepared From Accounting Assessment Journals		
	Date and Number	Through	Date and Number
	RRECP9526		
Number of principal taxpayers	BRECP9526		
Total assessed against principal taxpayers	IRECP9526		

Certification

I certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified in supporting records, subject to such correction as subsequent inquiries and determinations in respect thereto may indicate to be proper.

7. Date 7/11/95
 8. Signature (For service center director of Internal Revenue) *Carl D. Wilkinson*
 Assessment Officer 32

Internal Revenue Manual 3(17)(63)(14).1

Account 6110 Tax Assessments

- (2) All tax assessments must be recorded on Form 23C Assessment Certificate. The Assessment Certificate must be signed by the Assessment Officer and dated. The Assessment Certificate is the legal document that permits collection activity...

Internal Revenue Manual 3(17)(46)2.3

Certification

- (1) All assessments must be certified by signature of an authorized official on Form 23-C, Assessment Certificate. A signed Form 23C authorizes issuance of notices and other collection action...
- (2) Some assessments are prescribed for expeditious action as and be certified on a daily basis. These assessments will require immediate preparation of Form 23C from RACS...

Form 23C is described in Document 7130, IRS Printed Product Catalog as:

23C - Assessment Certificate-Summary Record of Assessments

Form 23C is used to official assess tax liabilities. The completed form is retained in the Service Center case file as a legal document to support the assessment made against the taxpayer. This status notice is reissued to update the status notice file. TR:R:A Internal Use