



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

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

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WASHINGTON OFFICE:

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

DISTRICT OFFICES:

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

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

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

Dear Bill:

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

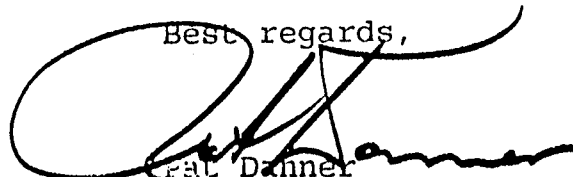
You are quite correct when you state that an organization with the actual name "Internal Revenue Service" was not established by law. Instead, in 1862, Congress approved 26 U.S.C. 7802. This statute established the office of "Commissioner of Internal Revenue." As the act states, "The Commissioner of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

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

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

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

Best regards,


Pat Danner
Member of Congress

PD/hhm