

2921029826117

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.)

For the year Jan. 1-Dec. 31, 2002, or other tax year beginning		2002, ending	20	OMB No. 1545-0074
Your first name and initial	Last name	Your social security number		
If a joint return, spouse's first name and initial	Last name	Spouse's social security number		
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!!

8a Yourself. If your parent (or someone else) can claim you as a dependant 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"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

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	Allmonly 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.

Internal Revenue Service

Director
Internal Revenue
Service Center

Southwest Region

Department of the Treasury
801-629-1754 NOT TOLL FREE
P.O. Box 9981, Ogden, Utah 84409
R/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 1272.

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 Hammer

✓ Jay Hammer
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)

1.2 Servicewide Policies and Authorities

- (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.

NO REFERENCE
TO SFR
FOR A FORM
1040!

- (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 supercedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.
- (7) Signed: John M. Dalrymple, for James E. Donelson, 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 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-

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!

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.



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 [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

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

JUL 08 2004

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.

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

Sincerely,

Ralph Epstein
Disclosure Specialist

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