**Form 1040**

**U.S. Individual Income Tax Return 2002**

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

<table>
<thead>
<tr>
<th>Filing Status</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Single</td>
<td>2 Married filing jointly (even if only one had income)</td>
<td>3 Married filing separately. Enter spouse's SSN above and full name here.</td>
</tr>
</tbody>
</table>

**Exemptions**

<table>
<thead>
<tr>
<th>a Yourself</th>
<th>b Spouse</th>
<th>c Dependents:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>First name Last name</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Social security number</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Relationship to you</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Relationship to you</td>
</tr>
</tbody>
</table>

**Income**

| 7 Wages, salaries, tips, etc. Attach Form(s) W-2 | 8a Taxable interest. Attach Schedule B if required | 8b |
| 9 Ordinary dividends. Attach Schedule B if required | |
| 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) | |
| 11 All income received | |
| 12 Business income or (loss). Attach Schedule C or C-EZ | |
| 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here | |
| 14 Other gains or (losses). Attach Form 4797 | |
| 15a IRA distributions | 15b Taxable amount (see page 26) |
| 15b Taxable amount (see page 26) | |
| 16a Pensions and annuities | 16b Taxable amount (see page 26) |
| 16b Taxable amount (see page 26) | |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | |
| 18 Farm income or (loss). Attach Schedule F | |
| 19 Unemployment compensation | |
| 20a Social security benefits | 20b Taxable amount (see page 27) |
| 20b Taxable amount (see page 27) | |
| 21 Other income. List type and amount (see page 29) | |
| 22 Add the amounts in the far right column for lines 7 through 21. This is your total income | |

**Adjusted Gross Income**

| 23 Educator expenses (see page 28) | 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-employment SE. SIMPLE. and qualified plans | 31 |

---

**Sample SFR Created Without ANY Authority under 26 USC 6020(b) or Regulation.**
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: POX Reading Room
P.O. Box 188
Ben Franklin Station
Washington, DC 20044

Sincerely,

Jay Bassler
Disclosure Officer

Enclosure
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
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.

(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

1.2.2.5.3

(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.

(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. 5), 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 688-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; SS/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

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:
Chief; and Directors, Submission Processing Field, Compliance Services
Field, and Accounts Management Field.

(8) Redelegation: The officials identified in paragraph 7 may redelegae 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; Tress. Reg.
301.7701-9; 1.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

1.2 General Management

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

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).

Signed: Charles O. Rossotti, Commissioner
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- 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.
June 30, 2004

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

Dear [Name]

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, #28-03554, 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!
- 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.

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

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

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.

---

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