§ 1040	U.S. Individual Income Tax	Return 2002	(89) IRS Use Only			
	For the year Jaff, 1-Dec. 31, 2002, or other tax year		The state of the s	Do not write	or staple in this space. OMB No. 1545-007	4
Label	Your first name and initial	Last name		P Your	social security nur	
See L nstructions				•		
nstructions and page 21.)	If a joint return, spouse's first name and initial Last name 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.				use's social security	numbe
ise the IRS						
abel. H Otherwise, E					important	
lease print R					You must enter	_
or type.	only, town or post office, state, and zip code	e ir you nave a toreign andress	. 988 page 21.	1	your SSN(s) abov	e.
rasidential Laction Campaign	Note. Checking "Yes" will not chan	An Louis town on and the service			ou Spat	150
See page 21.)	Oo you, or your spouse if filing a jo	ige your tax or reduce your Int return, want \$3 to go to	this fund?	► □v	es No Yes	_
	1 Single	3 4 [The state of the s		ing person). (See pa	
Filing Status	2 Married filing jointly (even if only				ing person). (See pai lut not your depende	
Check only	3. Married filling separately. Enter sp		this child's name h		Trinci jaar Gapanat	,
one box.	and full name here.		Qualifying widow	(er) with de	pendent child (yer	ar
	· · · · · · · · · · · · · · · · · · ·		spouse died >). (See	e page 21.)	
Evamaticas	6a Vourself. If your parent (or som	reone else) can claim you as	•	or her tax	No. of boxes phecked on	
Exemptions	return, do not check			.	Se and 6b	
-D11	b Spouse		(3) Dependent's (4	If qualifying	j No. of children on 6c who:	
K	c Dependents: (1) First name Last name	(2) Dependent's social security number	reletionship to di	illd for child tax	 Itved with you 	
	(1) First (India)		You cre	dit (see page 22)	 did not live with you due to divorce 	
f more than five			**		or separation	•
dependents. see page 22.					(see page 22) Dependents on Sc	
see page 22.	10/14/0003				not entered above	
	10/1 4/20 03	_ i i			Add numbers on lines	
	d Total number of exemptions claims	d , ,	<u> </u>		. above >	<u> </u>
Income	7 Wages, salarles, tips, etc. Attach F	orm(s) W-2		7		
	8a Taxable interest. Attach Schedule		1			
Attach	b Tax-exempt interest. Do not include		ib		29	
Forms W-2 and W-2G here.	9 Ordinary dividends. Attach Schedu			• •		+
Also attach	10 Taxable refunds, credits, or offsets		taxes (see page 24)	11		_
Form(s) 1099-R	11 Allmony received			12	***	
if tax was withheld.	Business income or (loss). Attach 5Capital gain or (loss). Attach Scheo		uired check here	13		
	13 Capital gain or (loss). Attach Scheool.14 Other gains or (losses). Attach Ford			14		
If you did not get a W-2, see page 23.	15a IRA distributions 15a		xable amount (see pag		b	
	18a Pensions and annuities 18a	b Ta	xable amount (see pag			_
	17 Rental real estate, royalties, partne	rships, S corporations, trust	s, etc. Attach Sched	ule E 17		
Enclose, but do not attach, any	18 Farm income or (loss). Attach Schi	edule F		- 18		
			, , , , , ,	19		_
payment. Also, plaase use	20a Social security benefits _ 20a		ixable amount (see paç			
Form 1040-V.	21 Other Income. List type and amou	nt (see page 29)	ble is your total inco	me ▶ 22		
	22 Add the amounts in the far right col		23			
Adjusted	23 Educator expenses (see page 29)		24			
Gross	24 IRA deduction (see page 29)					
Income		pa hada avi · · · · · · · ·	26			
		age 26) • · · •	27			
	27 Archer MSA deduction. Attach Fo28 Moving expenses. Attach Form 39	1111 0000 1 1 1 1 E F	28			
	29 One-half of self-employment tax.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	29			
	30 Self-employed health insurance d	eduction (see page 33)	30			
	31 Self-employed SEP, SIMPLE, and		31	I ////	////	1

SAMPLE SFR created WITHOUT ANY Authority under 26 USC 6020(b) or Regulation. Internal Revenue Service

Southwest Region

Department of the Treasury 801-629-1754 NOT TOLL FREE P.O. Son 9941 . Ogden. Utph \$4409 RJS 7000

November 2, 1993

Dear Mr.

Director

internal Revenue Sarvice Center

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: POY Reading Room P.O. Box 388 Bon Franklin Station Washington, DC 20044

> > Sincerely,

Jay Hanner 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:

- Revenue agents;
- Tax auditors;
- 3. Revenue officers, GS-9 and above;
- 4. Collection Office function managers, GS-9 and above;
- Automated Collection Branch Managers, GS-9 and above; and
- 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.

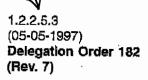
/s/ James I. Owens Deputy Commissioner

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):

- 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 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 SPR
FOR A FORM 1
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 supersedes 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.

Senior Disclosure - Specialist statement is false.

- 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.
- Redelegation: The authority in this order may not be redelegated.
- 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.
- Delegated to: Assistant Deputy Commissioners, Division Commissioners; Chiefs; and Directors, Submission Processing Field, Compliance Services Field, and Accounts Management Field.
- Redelegation: The officials identified in paragraph 7 may redelegate the authority provided in paragraph 6 as to matters under their jurisdiction
- 2) T.O. 150-10 does not specify any authority for IRS Agents to Create 1040 SFRS.(8)

1) T.O. 150-10 is

Not valid.

Not signed &

- and cases under their responsibility, Source of Authority: Treasury Order No. 150-10; Treas. Reg. 301.7701-9; I.R.C. § 7701(a).
- 3) 26 CFR 301.7701-9 makes No Reference to any authority. for IR's Agents to Create 1040 SFR's.
- (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

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 'K' FIT) IR Manual

FEDERAL LAW EITHER!

Senior IRS Disclosure Specialist statement is false! There is NO stated Anthority for any IRS Agent to create = an SFR for 1040's.

Delegations of Authority

page 107

1.2.2.97 (05-05-1997) Order Number 182 (Rev. 7)

Claim made by IRS Disclosure Specialist July 08, 2004

Execute Returns (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)

- 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.
- 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-3 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.
- 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,
- Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

26 CFR 301.6020-1 (b):

1) "301" means Administrative Req, 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 . ii, 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.

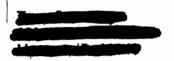
26 CFR 301.7701-9: This refers to definitions ONLY. There is No reference to SFR anthority for a Form 1040/1040 A.

Descriptions vested by the IRCox 1984 for SFR above.

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE

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

June 30, 2004



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

Dear I

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.

See attached

Sincerely,

Anne M. Jensen Senior Disclosure Specialist

See attached

Delegation Orders 182 & 193
Treasury Order 150-10

Nothing Stated specifically addressing "any IRS

Nothing Stated specifically addressing" any IRS

uthority to create a SFR for a Form 1040/1040 A

uthority Subfitte A' federal incomme tax return.

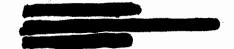
Internal Revenue Service, Philadelphia IRS Campus DB 5-7000 D.

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE



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

<u> 101 0 8 **2004**</u>



Dear

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. Ralph Epstein

Disclosure Spe Disclosure Specialist

Sincerely.

IMF Transcript Delegation Order 182 Notice 393

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