

# **INDIVIDUAL MASTER FILE (IMF) DECODING FREEDOM OF INFORMATION ACT REQUEST FORM INSTRUCTIONS**

*Last revised: 12/22/08*

## **1. PURPOSE:**

This series of Freedom Of Information Act (FOIA) requests is provided for those who wish to participate in the Individual Master File (IMF) Decoding service offered by SEDM. These requests must be sent out and all responses must come back before the reader is able to sign up for IMF Decoding Service with SEDM. They must be sent using the instructions provided in the next section. There are three different FOIAs provided which are intended to be sent out one per week over a period of three weeks. These FOIAs are numbered and their purposes are summarized below:

1. Individual Master File (IMF) Specific and Non Master File (NMF) reports.
2. TXMODA and IMFOLT reports.
3. Examination and Substitute For Return information as well as Information Returns filed against the account.

## **2. PROCEDURE FOR USE:**

- 2.1. Find the IRS Disclosure Office nearest you to send the FOIA. IRS Disclosure Offices are listed in section 7 at the link below:  
<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>
- 2.2. Place the address of the nearest IRS disclosure office in the "TO" address within each of the three letters by locating it in the list above.
- 2.3. Fill in the return address and date at the beginning of each of the three FOIA request letters.
- 2.4. Fill in the name at the end of the FOIA letter.
- 2.5. Fill in the account number in section 5 of each of the three FOIA requests.
- 2.6. Fill in the tax years in section 5 of each of the three FOIA requests.
- 2.7. Print out the document on double-sided paper to keep the size down.
- 2.8. Sign the end of each of the three FOIA request letters.
- 2.9. Make one copy to mail off and keep the original.
- 2.10. You now have three FOIA letters to send out. Please stagger them, sending one each week for a total of three mailings. If you send them all at once, the disclosure officer is more likely to delay responding, whereas if you divide his work into manageable chunks, information will trickle in constantly and responses are more likely.
- 2.11. Send the request by one of the following or more methods:
  - 2.11.1. Using our *Certificate/Proof/Affidavit of Service*, Form #01.002  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.11.2. Certified mail at your local post office with return receipt requested.
- 2.12. Wait approximately a month after the sending of the FOIA request to get a response back.
- 2.13. When you have responses to all three FOIA requests in your hand, please sign up for our IMF Decoding service at the address below and your decoding will immediately begin:  
<http://sedm.org/ItemInfo/Services/IMFDecoding/DecodingSignup.htm>

## **3. PROTECT YOUR LEGAL EVIDENCE.**

Keep the original in a safe place locked up, preferably away from your house so that it may not be seized. Also, scan it in as a full color PDF and make backups you keep in several locations. One of the first things a judge will do if you want the document admitted as evidence in a legal trial is ask about the chain of custody of the document and whether it has remained under your own control at all times so that there is an assurance that it was not tampered with. See the free article *Techniques for Building a Good Administrative Record* available below for further details:

*Techniques for Building a Good Administrative Record*, Form #09.008  
<http://sedm.org/Forms/FormIndex.htm>

## **4. FURTHER READING AND RESEARCH:**

- 4.1. Privacy Act, 5 U.S.C. §552a  
[http://www.law.cornell.edu/uscode/html/uscode05/usc\\_sec\\_05\\_00000552---a000-.html](http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---a000-.html)
- 4.2. Freedom of Information Act, 5 U.S.C. §552  
[http://www.law.cornell.edu/uscode/html/uscode05/usc\\_sec\\_05\\_00000552---000-.html](http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---000-.html)
- 4.3. *A Citizen's Guide to Using the Freedom of Information Act and the Privacy Act of 1974 to Request Records*, Form #03.001  
<http://sedm.org/Forms/FormIndex.htm>

- 4.4. *Important Government Contacts*-Family Guardian. Section 7 contains a list of all the IRS Disclosure Offices that you can send your FOIA to.  
<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>
- 4.5. *Dept. of Justice FOIA Guide*  
<http://www.usdoj.gov/oip/foi-act.htm>
- 4.6. *Dept of Justice Basic FOIA Training Manual*  
<http://www.usdoj.gov/oip/trainingmaterials.htm>
- 4.7. *IRS Freedom of Information*  
<http://www.irs.gov/foia/index.html>
- 4.8. *Government Information Locator Service (GILS)*  
<http://www.gpoaccess.gov/gils/browse.html>
- 4.9. SEDM Forms Page, Section 1.3: Discovery  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. SEDM Litigation Tools Page, Section 1.3: "Discovery"  
<http://sedm.org/Litigation/LitIndex.htm>
- 4.11. *The Political Graveyard*-Most Comprehensive source of U.S. political biography
- 4.12. National Political Index  
<http://www.politicalindex.com/index.htm>
- 4.13. Congressional Quarterly: Publishes contact information for politicians in Washington, D.C. within all departments  
<http://public.cq.com/>

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Email: \_\_\_\_\_  
\_\_\_\_\_

Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #1

Dear Sir,

This correspondence constitutes a formal request under the Freedom of Information Act at [5 U.S.C. §552](#), the Privacy Act at [5 U.S.C. §552a](#), and Internal Revenue Code 6103 and 6110. These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records herein requested.

**1. My status and promise to pay costs**

1. I am requesting copies of records in lieu of personal inspection of the requested records.
2. I am neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "permanent resident" pursuant to 26 U.S.C. §7701(b)(1)(A). Consequently, I am a "foreigner" under the provisions of the Freedom of Information Act about whom you have *no lawful authority* to keep any records..
3. I am not making this request while acting in the capacity of a public office or a "trade or business" as defined in 26 U.S.C. §7701(a)(26), a "taxpayer" as defined in 26 U.S.C. §7701(a)(14), a "fiduciary" pursuant to 26 U.S.C. §6903, or a "transferee" pursuant to 26 U.S.C. §6901, but rather as a private human being not subject to federal statutory law. Furthermore, it is a crime in violation of 18 U.S.C. §912 for me to act in the capacity of either a "public officer", "taxpayer", "fiduciary", or "transferee". Please correct your records accordingly.
4. You do not have my permission to maintain any records about me. Pursuant to the Privacy Act, 5 U.S.C. §552a(b), you must have my consent to maintain records about me and you do not have my consent and must destroy ALL records about me or be in violation of the Privacy Act.
5. I understand the penalties provided in [5 U.S.C. §552](#)(a)(i)(3) for requesting or obtaining access to records under false pretenses.
6. I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. §1746(1) and from without the "United States", that I am a category "other requesters" identified at 5 CFR §294.103(d) and 26 CFR §601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR §601.702(f)(3)(ii)(E).
7. I attest that I have a material interest in the records being requested so am exempt from 26 U.S.C. §6103 restrictions. [26 CFR §601.702(c)(3)(v)].
8. In order to positively identify myself, I am having my autograph notarized by a commissioned notary public who is a state public officer. [26 CFR §601.702(c)(4)(ii)( c)].
9. You have my firm promise, that upon your billing, I will pay the Internal Revenue Service a sum of up to \$250.00 for photocopying and other costs for location and reproduction of the requested records.

**2. Requirements Imposed by Law**

1. Response time will be governed by provisions of 26 CFR §601.702(c)(7)-(9) and [5 U.S.C. §552](#)(a)(6)(A)(i).
2. You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will

confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional 20 days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.

3. This request is submitted in accordance with 26 CFR §601.702(c)(3)(ii) Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested.
4. Records being requested are adequately described to be easily located. [26 CFR §1.702(c)(3)(iv)].
5. Response may be made and records should be sent to me at the postal delivery address listed in the heading of this request. [26 CFR §601.702(c)(3)(vii)].

### **3. Additional Procedural Requirements**

Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

1. Those portions reasonably segregable after the exempt material is deleted;
2. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
3. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

### **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### **5. Records and Information Requested**

This correspondence constitutes a formal request for Transcripts pursuant to IRM 21.2.3.4 et seq. "Taxpayers" are authorized to request such records under IRM 21.2.3.4.1.1, paragraph 1.A. These transcripts are requested internally by Disclosure Officers using IRS form 6882, Catalog 60221H using the procedures found in IRM 4.71.2.3.

Please send me copies of all documents described as follows in connection all of the identifying numbers listed below. I do not claim this number for it is the property of the SSA pursuant to 20 CFR §422.103(d) and I never personally applied for it, but this is the fraudulent number that keeps showing up on the notices you have been mailing me, so this is the number I am compelled to use:

Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. A copy of all documents maintained in the system of records identified as "Individual Master File (IMF) specific and not literal; Data Service, Treasury/IRS 24.030" or simple "IMF MCC TRANSCRIPT-SPECIFIC".
2. A copy of all documents identified as Individual Master File (IMF) complete and not literal; Data Service, Treasury/IRS 24.030" "IMF MCC TRANSCRIPT-COMPLETE" that includes the period in question but may include a longer time period if not selectable for only the specific interval requested.
3. A copy of all documents identified as "OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT" spelled exact as listed here. Please take notice that I am not requesting the "Official Internal Revenue Service Non-Master Transcript" which does not exist. I am requesting the exact spelled "OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT" which does exist in your system of records as demonstrated by the attached exhibit from the IRS Automated Non-Master File Accounting Manual, on page 3(17)(46)0-137.
4. A copy of all documents identified as Business Master File (BMF) specific and not literal; Data Service, Treasury/IRS 24.046 for EIN number listed above as SSN.
5. A complete copy of the "ICS History Transcript; Data Service, Treasury/IRS 24.030" which includes the time period in question, with no entries redacted or blacked out.
6. AMDISA examination files and IRS form 5546. Data Service, Treasury/IRS 42.001

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

\_\_\_\_\_

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**NOTARY PUBLIC'S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_mailer/server did appear and was identified by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/\_\_\_\_\_SEAL

(c) If the "primary key" entered does not match a primary key of an account on either the open or closed files of the data base, you will receive the message "Account not on data base--correct invalid entry".

(d) When all requests are entered, press "E" for EXIT to terminate the request session.

(3) All requested NMF Transcripts will include the related History file for that account. These history items will be printed at the end of each transcript. **NOTE:** History items will only be printed on requested transcripts and not on system generated transcripts (i.e., Accounts Maintenance, 99999-99999, etc.

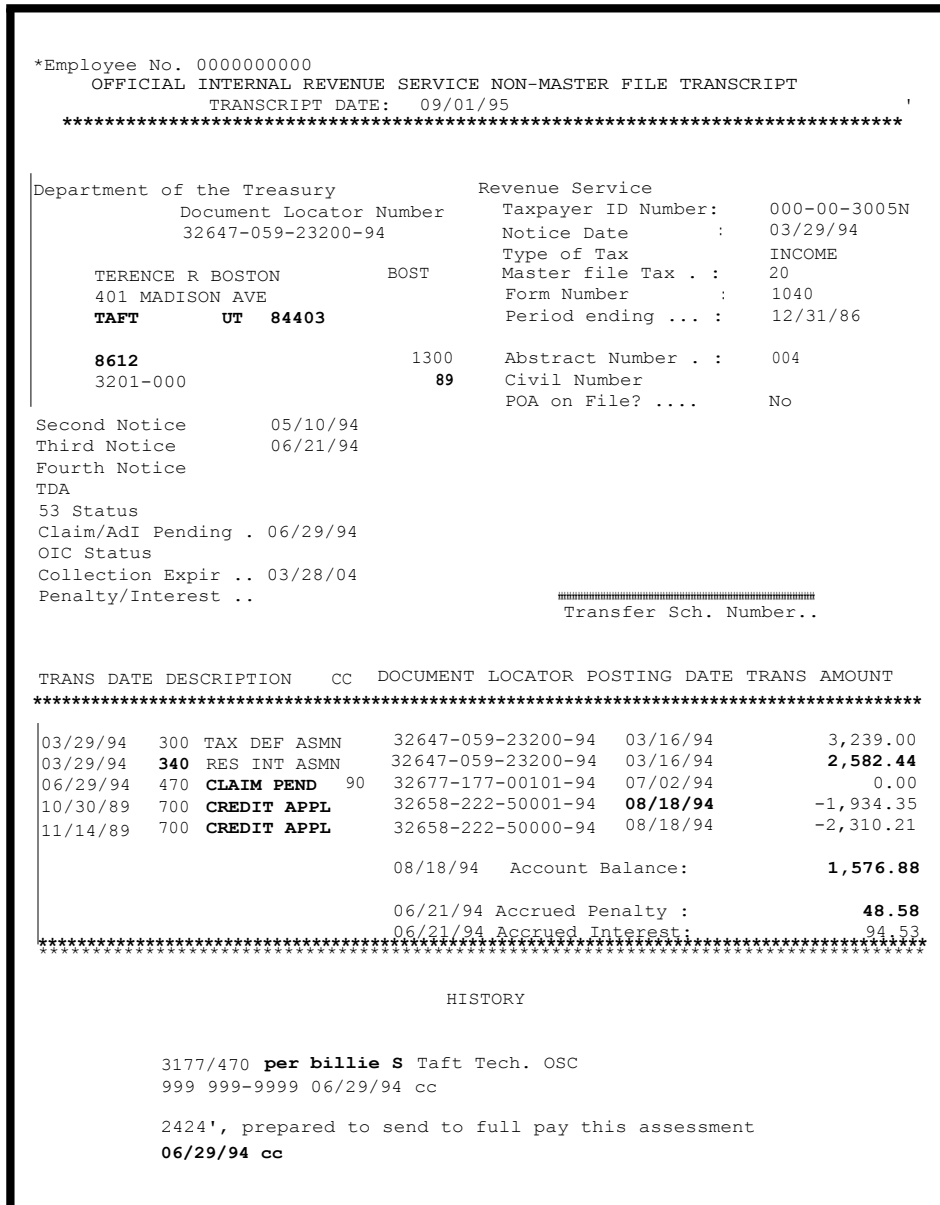


Figure 3

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\_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #2

Exhibits:

- A: IRS Manual 6209 pg 13-59
- B: IRM 3.13.222.13.8 (01-01-2002)
- C: IRS Manual 6209 pg 13-63
- E: IRS Manual 6209, section 14.10 pp. 14-14 to 14-15

Dear Sir,

This correspondence constitutes a formal request under the Freedom of Information Act at [5 U.S.C. §552](#), the Privacy Act at [5 U.S.C. §552a](#), and Internal Revenue Code 6103 and 6110. These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records herein requested.

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## **2. Requirements Imposed by Law**

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5. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
6. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

## **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

## **5. Records and Information Requested**

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Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. Please provide printed copy of TXMOD using command code "CC" or whatever named hardcopy document containing this same information regarding requester. The procedures for entering this command code are found in IRM 4.4.13.4.15 ((02-08-1999). See Exhibit A- IRS Manual 6209 pg 13-59 showing the exact IRS information I am requesting. See Exhibit B- IRM 3.13.222.13.8 (01-01-2002) which shows use of command code "CC" has more detailed information than any other command code.
2. Please provide printed copy of TXMOD – Transaction Section using command code "CC" or whatever named hardcopy document containing this same information regarding requester. See Exhibit C- IRS Manual 6209 pg 13-63 showing the exact IRS information I am requesting. See Exhibit B- IRM 3.13.222.13.8 (01-01-2002) which shows use of command code "CC" has more detailed information than any other command code.
3. Please provide printed copy of "IMFOLT" report using command code "IMFOLT" or whatever named hardcopy document containing this same information regarding requester for each year covered by this request. Procedures for entering this command code are found in IRM 4.4.13.4.6.3. See Exhibit E, IRS Manual 6209, section 14.10 pp. 14-14 to 14-15 for an example showing the exact IRS information I am requesting.

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

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**NOTARY PUBLIC’S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/server did appear and was identified by driver’s license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/ \_\_\_\_\_ SEAL

## EXHIBIT "A"

## (44) TXMOD

Reference IRM 3(25)(77)(11)

This CC is used to request a display of all tax module information for a specific tax period on the TIF.

CC TXMOD has more detailed information than any other single command code. Therefore, the examples and identification of the elements will be broken into five sections:

- Heading Section
- Transaction Section (IMF and BMF)
- Notice Section
- Case Control and History Section
- Status History Section

If there is no data for a specific section, the succeeding sections will move up.

Every element within the CC TXMOD capability is identified in the following exhibits of the five sections of TXMOD. A definer must always be used when addressing CC TXMOD.

**Heading Section 3(25) (77) (1)**

1	2	3	4	5	6					
TXMOD	888-88-8888	30	9212	BLUE	"PDT"					
7	8		9		10					
DLN	FOREIGN TRANS		LARGE CORPORATION		OOB CAWR					
11		12		13		14		15		
IRS-EMP-CD	REVERSE VALIDITY ON TIF		DUMMY MODULE		ENTITY CONTROL	SADA				
16		17	18	19	20		21			
INVLD SSN REL	SCSSN	MOP/UN	COMBAT ZONE	MF-XTRCT-CYC	SC-REASON-CD					
22	23	24	25	26		27				
SC-STC	MOD-BAL	CYC	NXT	MAX-NUM-CYC-DLY	+					
28	29	30	31	32						
MF-STC	MOD-BAL	CYC	TODAY'S DT	ICS						
33		34	35	36		37				
PENDING TRANS		LAST NOTICE	ARDI-CD	PRIMARY-LOC	ACS					
	38	39	40	41						
	AICS-CD	FIDO-CD=	TDA/TDI LOC	SRC						
42	43	44	45	46						
ASED	FRZ	AIMS-CD	COLLECTION-ASSGMT=							
47	48	49	50	51	52					
CSED		CAF	LIEN	MOD-YLD-SCOR						
53		54	55	56	57					
RSED		NAICS-CD	TDI	TDI-CYC	OIC					
	58		59	60						
	ELCTRNC-DEPOSIT		EFT	DEFER-ACT-IND	GATT					
61	62	63	64	65						
FR	C-COPR	2%-INT	EMPLMNT-CD	DLQ-MOD-FR						
		66	67	68						
		IRA-CD	BWI	BWNC						
69		70		71				72		
CASE-CTRL-INFO	OPEN-CTRL-BASE		CLSD-CTRL-CYC	LST-CD-CTRL-ACTY						
73	74	75	76	77	78	79	80	81	82	83
C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSGN-TO	CAT	ORG	F	S

**Any line marked with # is for official use only**

**3.13.222.13.8 (01-01-2002)****CC TXMOD**

1. This Command Code is used to request a display of all tax module information for a specific tax period on the TIF. CC TXMOD has more detailed information than any other single command code.

**3.13.222.13.9 (01-01-2002)****CC UPTIN**

1. This Command Code displays all open unpostables for a specific TIN and will maintain the unpostable on its file for display purposes for 90 days after it is closed.

**3.13.222.13.10 (01-01-2002)****CC PLINF/PLINFZ**

1. Refer to IRM 3.12.278 Exempt Organization Unpostable Resolution.

**3.13.222.13.11 (01-01-2002)****CC UPBAT**

1. This Command Code is used to batch (mass) close unpostable cases.

**3.13.222.13.12 (01-01-2002)****CC UPASG**

1. This Command Code is used to assign or reassign an unpostable case or group of unpostable cases.

**3.13.222.13.13 (01-01-2002)****CC UPCAS/UPCASZ**

1. See IRM 3.12.32, General Unpostables for GUF Command Codes Definers and Status Nullification Codes.
2. **NOTE:** Research using CC IMFOL/BMFOL when possible before CC UPCAS for generating a MFTRA Transcript.

**3.13.222.13.14 (01-01-2002)****CC UPDIS**

1. CC UPDIS is valid for all master files, and is used to display an unpostable record.
2. When UPDIS is input, the automatic screen display shown will be UPRES.
3. UPDIS will display the unpostable information which was previously displayed on UPCAS.

**3.13.222.13.15 (01-01-2002)****CC UPRES**

1. See 3.12.32 for Command Code (CC) UPRES.
2. The valid unpostable command code definers and definer-modifiers are in IRM 3.12.32

**3.13.222.13.16 (01-01-2002)****CC UPREV**

1. CC UPREV is to be used by Quality Assurance to review the accuracy and completeness of corrected (closed) unpostable records.

**3.13.222.13.17 (01-01-2002)****Unpostable Resolution Codes (URC)**

1. Unpostable resolution codes (URC) are used as definers with CC

**Transaction Section**

POSTED RETURN INFORMATION IMF  
 RCC= 1 MATH-STS-CD = 2  
 RET-RCVD-DT = 3 MO-DELQ= 4 CRD=5 TX/TPR= 6  
 MTH-ERR=7 MULT MATH ERRORS=8 NON-CMPT-CD=9 EST TX DISCREPANCE=10 HIGH-  
 INCOME=11  
 FS=12 NUM-EXEMPT=13 XREF-TIN=14 MF-P=15 F8615=16 EST-PNLTY-IND=17  
 AGI= 18 AEIC = 19 EST-TX-BASE = 20  
 TXI= 21 PRIM-SE-INCM = 22 EST-CR-CLMD = 23  
 SET = 24 SECND-SE-INCM = 25 UNAPPLD-CR-ELECT 26  
 PRIM-UNREPRD-TIP-INC = 27 DIR-DEP-RES-RSN-CD = 28  
 SECND-UNREPRD-TIP-INC = 29 EST-TX-FRGVNS-% = 30  
 PRIM-MEDICARE-INC = 31 PRIM-MEDICARE-TIP-INC = 32  
 SECND-MEDICARE-INC = 33 SCND-MEDICARE-TIP-INC = 34  
 \*\*\*\*\*RETURN TRANSACTION\*\*\*\*\*  
 T/C POSTED TRANS-AMT CYC T DLN 6020B  
 SUB 35 36 37 38 39 40 41 42  
 610 43 44 45 PYMNT PSTD WTH RTRN  
 806 46 47 48 WITHLDRG TAX CRED POSTED WITH RETURN

- | Item | Description  |
|------|--|
| 1    | RETURN CONDITION CODE  |
| 2    | MATH STATUS CODE<br>2 = math error within tolerance<br>3 = math error exceeds tolerance  |
| 3    | RETURN RECEIVED DATE   |
| 4    | MONTH DELINQUENT CODE-number of months delinquent (0-5)  |
| 5    | CORRESPONDENCE RECEIVED DATE   |
| 6    | TAX PER TAXPAYER-displayed if significant for any MFT.   |
| 7    | MATH ERROR CODE-the first of any Math Error Codes posted on return is displayed.   |
| 8    | MULT-MATH-ERRORS-indicates multiple math errors posted on return.  |
| 9    | NON COMPUTE CODE-values are<br>1 = Non-Compute Code 2 return filed non-timely.<br>2 = OIO return.<br>4 = IRS prepared or reviewed return with type A math error code that was timely filed and resulted in an increase in tax and interest less than \$5.<br>6 = Combination of 2 and 4 above. |
| 10   | EST-TX-DISCREPANCY-indicates posted ES payments/credits disagreed with amount claimed on return.   |
| 11   | HIGH INCOME INDICATOR  |
| 12   | FILING STATUS  |
| 13   | NUMBER OF EXEMPTIONS   |
| 14   | CROSS-REFERENCE TIN-from a Schedule C or D   |
| 15   | MASTER FILE "P" CODE   |
| 16   | MINOR INDICATOR-"F8615" displays if this schedule filed on return.   |

**Any line marked with # is for official use only**

**ERTVU WILL NOT**

- display unpostable or rejected returns
- show Schedule A processed through the General Purpose Program (GPP), the return must be requested using CC ESTAB.

**10 IMFOL**

IMFOL INPUT FORMATS:

IMFOL NNN-NN-NNNN
IMFOL NNN-NN-NNNN NNYYYMM

**(1) VALID DEFINERS FOR IMFOL**

<b>DEFINER</b>	<b>DESCRIPTION</b>
A	ADJUSTMENT SCREEN
B	Reestablish tax module onto Masterfile
E	ENTITY SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
V	VESTIGIAL DATA (RETENTION REGISTER)
Z	AUDIT HISTORY SCREEN

**HELPFUL HINTS**

- use the index (definer "I"), first for a complete snapshot of taxpayers filing history
- if the tax module does not exist; it will not show on the index screen
- if the "I" screen shows a balance and the tax module "T" screen does not, check the interest & penalty amounts on the "T" screen for accruals to date
- substitute for a return will not be updated to reflect receipt of a return filed by the taxpayer
- definer "V" cannot be accessed unless the entity is on-line
- use IMFOL to access retention register accounts dropped to retention in 1994 and beyond
- if there is an "R" to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
- use IMFOL with the appropriate definer (e.g., "T" for tax modules) to access tax account information on the on-line retention register
- once an account is requested from the on-line retention register, account information is returned in up to 10 minutes

The Individual Master File On-Line (IMFOL) provides read-only access to the IMF. IMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "no data." IMFOL also provides on-line research of the IMF retention register. It should be used in lieu of MFTRA, where possible.

**Any line marked with # is for official use only**

An index (summary) of tax modules shows the tax years available. The index contains nationwide information which includes entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific Social Security Number (SSN).

The IMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the IMF. The IMF is updated weekly.

### IMFOL WILL

- provide information currently on the master file (same as MFTRA)
- allow research even when IDRS is down
- display listing of the modules removed to the retention register
- display TCs 29X and 30X transactions
- allow viewing of posted transactions at master file on Thursday prior to weekend updates at the service center
- allow research of tax modules dropped to retention
- allow reestablishment of tax modules to the master file

### IMFOL WILL NOT

- show pending (AP/PN) transactions, control bases, history items, unpostables, or resequencing transactions
- allow you to compute interest via INTST if the module is not on IDRS. Use COMPA to update the interest from data on IMFOLT. Review command codes on Universal Access for on-line updates
- allow any changes to tax modules dropped to retention
- allow access to accounts that merged to a new TIN after the tax module has dropped to retention (use IMFOR)
- allow access to accounts dropped to retention prior to 1994
- show pending unpostable or resequencing transactions

## 11 IMFOR

IMFOR INPUT FORMAT:

1	2	3 4	5	6	7
IMFOR	NNN-NN-NNNN	NNYYYYMM	YYYY		

- |   |                          |
|---|--------------------------|
| 1 | Definers (T,R,S or A)    |
| 2 | SSN                      |
| 3 | File Source (blank or *) |
| 4 | MFT                      |
| 5 | Tax Period               |
| 6 | blank                    |
| 7 | Year Removed             |

**Any line marked with # is for official use only**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #3

Dear Sir,

This correspondence constitutes a formal request under the Freedom of Information Act at [5 U.S.C. §552](#), the Privacy Act at [5 U.S.C. §552a](#), and Internal Revenue Code 6103 and 6110. These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records herein requested.

**1. My status and promise to pay costs**

1. I am requesting copies of records in lieu of personal inspection of the requested records.
2. I am neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "permanent resident" pursuant to 26 U.S.C. §7701(b)(1)(A). Consequently, I am a "foreigner" under the provisions of the Freedom of Information Act about whom you have *no lawful authority* to keep any records..
3. I am not making this request while acting in the capacity of a public office or a "trade or business" as defined in 26 U.S.C. §7701(a)(26), a "taxpayer" as defined in 26 U.S.C. §7701(a)(14), a "fiduciary" pursuant to 26 U.S.C. §6903, or a "transferee" pursuant to 26 U.S.C. §6901, but rather as a private human being not subject to federal statutory law. Furthermore, it is a crime in violation of 18 U.S.C. §912 for me to act in the capacity of either a "public officer", "taxpayer", "fiduciary", or "transferee". Please correct your records accordingly.
4. You do not have my permission to maintain any records about me. Pursuant to the Privacy Act, 5 U.S.C. §552a(b), you must have my consent to maintain records about me and you do not have my consent and must destroy ALL records about me or be in violation of the Privacy Act.
5. I understand the penalties provided in [5 U.S.C. §552](#)(a)(i)(3) for requesting or obtaining access to records under false pretenses.
6. I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. §1746(1) and from without the "United States", that I am a category "other requesters" identified at 5 CFR §294.103(d) and 26 CFR 601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR 601.702(f)(3)(ii)(E).
7. I attest that I have a material interest in the records being requested so am exempt from 26 U.S.C. §6103 restrictions. [26 CFR §601.702(c)(3)(v)].
8. In order to positively identify myself, I am having my autograph notarized by a commissioned notary public who is a state public officer. [26 CFR 601.702(c)(4)(ii)( c)].
9. You have my firm promise, that upon your billing, I will pay the Internal Revenue Service a sum of up to \$250.00 for photocopying and other costs for location and reproduction of the requested records.

**2. Requirements Imposed by Law**

1. Response time will be governed by provisions of 26 CFR §601.702(c)(7)-(9) and [5 U.S.C. §552](#)(a)(6)(A)(i).
2. You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will

confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional 20 days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.

3. This request is submitted in accordance with 26 CFR §601.702(c)(3)(ii) Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested.
4. Records being requested are adequately described to be easily located. [26 CFR §1.702(c)(3)(iv)].
5. Response may be made and records should be sent to me at the postal delivery address listed in the heading of this request. [26 CFR §601.702(c)(3)(vii)].

### **3. Additional Procedural Requirements**

Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

1. Those portions reasonably segregable after the exempt material is deleted;
2. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
3. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

### **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### **5. Records and Information Requested**

Please send me copies of all documents described as follows in connection all of the identifying numbers listed below. I do not claim this number for it is the property of the SSA pursuant to 20 CFR §422.103(d) and I never personally applied for it, but this is the fraudulent number that keeps showing up on the notices you have been mailing me, so this is the number I am compelled to use:

Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. Information Returns filed for each tax year, including forms W-2, 1042-S, 1098, 1099, etc.:
  - 1.1. Please provide all copies of the Individual Returns Files, Adjustment and Miscellaneous Documents File, Treasury/IRS 22.034.
  - 1.2. Please provide all copies of the Wage and Information Returns Processing (IRP) File and also the Wage and Information Document (WAID) File, Treasury/IRS 22.061.

2. Examination and Substitute For Return (SFR) Documentation for all examinations performed pertaining to the tax years indicated above:
  - 2.1. Form 5344 (see attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.2. Examination Reports-Form 4549, Form 1902B, and Form 4666 (see attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.3. Form 895 (See attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.4. Form 1902E-Explanation of Adjustments (see attached copy of IRM 35.4.27.2 for details on the specific document requested).
  - 2.5. IRS 6020(b) Assessment Case File-RCS Part and Item No. IV/57 (See attached copy of IRM 1.15.2.21 Exhibit 1.15.2.21-3 for details on the specific document requested).
  - 2.6. Form 5604, Section IRC 6020(b) Action Sheet (see attached copy of IRM 5.1.11.9.2 for details on the specific document requested).
  - 2.7. Letters 1085(DO) or 1616(DO) signed by the Collection Manager (See attached copy of IRM 5.1.11.9.2 for details on the specific document).
  - 2.8. Document 6469 Expedite Processing Cycle (See attached copy of IRM 4.23.11.10 for details on the specific document).
  - 2.9. Form 3198 "Taxpayer does not have a TIN" (See attached copy of IRM 4.23.11.10 for details on the specific document requested).
  - 2.10. Form 5345 to submit to Case Processing Support (See attached copy of IRM 4.23.11.10 for details on the specific document requested).
  - 2.11. Completed Form 5604: Section 6020(b) Action Sheet
  - 2.12. Completed Form 13496: 6020(b) Certification
  - 2.13. Completed Form 6469: Expedite Processing Cycle
  - 2.14. Completed "SFR RTF" Substitute for Return executed under IRC 6020(b)

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

\_\_\_\_\_

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**NOTARY PUBLIC’S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/server did appear and was identified by driver’s license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/ \_\_\_\_\_ SEAL

## EXHIBIT "A"

#### 4.4.9.8 (02-08-1999) Group Closing Actions

1. When the examination is completed and the delinquent return/SFR administrative file is closed from the group, the following items must be present:
  - A. The original delinquent return or copy of the SFR.
  - B. **Form 5344** with special attention to the completion of Items 37 and 414 for secured delinquent returns sent to the service center to be processed. The statute of limitations begins with the received date of a secured delinquent return. Enter the correct statute date in Item 14 of Form 5344.  
**NOTE:**  
 Write in the top margin of the Form 5344, Original Return--SFR (on SFR cases) or Copy Processed as Original (on secured delinquent returns.)
  - C. An **Examination Report, Form 4549, Form 1902B, or Form 4666.** (A report is not required if a delinquent return is accepted as filed.) See e below.  
**NOTE:**  
 The delinquency penalty, if assessed on the original return, must be adjusted and included in the examination report. If the estimated tax penalty is applicable, it is also asserted by the examiner on the examination report.
  - D. **Form 895,** if required. (Make note of TC 150 date per transcript, on all SFR.)
  - E. Form 3198 instructions. If a delinquent return is secured after the SFR (dummy 150) has posted, notate on Form 3198 that the return is incorporated into the examination report.
  - F. A current transcript (not more than 60 days old) is mandatory.
  - G. An AMDISA print must be attached to Form 5344 if a Form 5546 and labels are not available.

Document 1

Document 2

Document 3

## EXHIBIT "B"

**35.4.27.2 (11-16-1999)****What constitutes a return prepared for or executed by the Secretary under section 6020(b)?**

As discussed more fully below, a return prepared pursuant to the Automated Substitute for Return [hereinafter "ASFR" ] procedures and accompanied by a signed thirty day letter or revenue agent's report generally constitutes a valid section 6020(b) return. Section 6020(b) (1) authorizes the Secretary to make a return upon either a taxpayer's failure to file a return or upon a taxpayer's filing of a fraudulent return. Section 6020(b)(2) provides that this return, which is also known as a substitute for return, will be considered as prima facie valid for all legal purposes. Currently, the majority of substitutes for return are prepared pursuant to the Service's ASFR procedures, which allow the Service to generate substitutes for return via computer for non-filers. An ASFR, which is prepared by the Service through information gathered from past filings and/or third parties, generally contains the taxpayer's name, address, social security number, filing status and categories and amounts of taxable income. As part of the ASFR procedure, the Service simultaneously prepares and mails a thirty day letter to the taxpayer, and attaches an explanation of proposed adjustments (which contains the same information as is contained in the ASFR), as well as a tax calculation summary report. If the taxpayer fails to respond to the thirty day letter, the Service sends a statutory notice of deficiency to the taxpayer by certified mail with the same attachment.

A substitute for return prepared for a taxpayer pursuant to section 6020(b) must meet three requirements. First, the return must contain taxpayer identifying information, including the taxpayer's name, address and social security number. Second, the return must contain sufficient data to compute the taxpayer's liability. Third, the Secretary or his delegate must sign the return. I.R.C. § 6020(b)(2). See Millsap v. Commissioner , 91 T.C. 926, 930 (1988). See also Hartman v. Commissioner , 65 T.C. 542, 545, 546 (1975), holding that section 6020 (b)(2) requires that the return be subscribed, but need not be signed under oath. Section 7701(a)(11) defines the Secretary as the Secretary of the Treasury or his delegate. A delegate includes any officer, employee or agency of the Department of the Treasury authorized by the Secretary of the Treasury to perform functions described in the context. I.R.C. § 7701(a)(12)(A)(i). The Regulations under section 6020(b) provide that such a return may be executed by the district director or other authorized internal revenue officer or employee. Treas. Reg. § 301.6020-1(b)(1). The Internal Revenue Manual provides that Service employees, such as revenue agents and tax auditors, as well as revenue officers and collection office function managers who are at least at the GS-9 level, may execute a section 6020(b) return. I.R.M., Handbook No. 1229, Handbook of Delegation Orders, Order No. 182. See also I.R.M. 5290-5293.3. A section 6020(b) return is not necessarily contained in a single document, but may consist of several documents which, together, satisfy these requirements. Thus, for example, an ASFR and a thirty day letter or revenue agent's report will suffice to constitute a valid section 6020(b) return. A statutory notice of deficiency does not constitute a valid section 6020(b) return.

A return merely containing taxpayer identifying information, but no data which could be used to establish tax liability, commonly referred to as a "dummy return," does not *per se* constitute a valid section 6020(b) return. See Phillips v. Commissioner , 86 T.C. 433, 437, 438 (1986), aff'd in part and rev'd in part , 851 F.2d 1492 (D.C. Cir. 1988). See also Britt v. Commissioner , T.C. Memo. 1988-419 (front page of Form 1040 listing taxpayer's name, address, identification number, dependency exemptions and filing status is not a valid 6020 (b) return, as it was unsigned and contained insufficient data to compute tax liability). A dummy return is generated to open up an account for the taxpayer on the master file, and normally consists of a first page of a Form 1040 which contains a taxpayer's name, address and social security number. If, however, a dummy return is accompanied by other documents which satisfy the three requirements listed above, then the dummy return and those documents will, together, constitute a valid section 6020(b) return.

The Tax Court has held that various combinations of documents meeting the above requirements constituted valid returns under section 6020(b). In Millsap v. Commissioner , the court held that a dummy return consisting of taxpayer's name, address and social security number, and a signed revenue agent's report containing an explanation of taxpayer's income, exemptions, deductions, and filing status represented a valid section 6020(b) return. Millsap v. Commissioner , 91 T.C. 926, 928 (1988). The Tax Court similarly found that a **Form 1902E, Explanation of Adjustments**, containing information on taxpayer's income, deductions, and exemptions, as well as a dummy return, consisting of taxpayer's name, address and social security number, satisfied the requirements of section 6020(b). Conovitz v. Commissioner , T.C. Memo. 1980-022, 39 T.C.M. 929, 930. See also Smallbridge v. Commissioner , 804 F.2d 125, 128, n.3 (10<sup>th</sup> Cir. 1986) (document signed by examiner containing taxpayer's name, address, social security number, wage and exemption information and filing status was valid under section 6020(b)). Although the Tax Court indicated in Millsap v. Commissioner that it would not follow the Smallbridge case outside of the 10<sup>th</sup> Circuit in reference to its analysis of section 6103, the court did not reject the portion of the opinion addressing the validity of the section 6020(b) return.

Document 4

## EXHIBIT "C"

Certificate of Release of Federal Tax Lien	IV/43
Certificates of Discharge, Non-Attachment and Subordination	IV/44
Notices of Non-Judicial Sale and Redemption Cases	IV/44
Suits to Foreclose Federal Tax Liens	IV/45
Bills of Interpleader and Bill in Equity	IV/45
Records of Seizure and Sale of Real Estate Property	IV/46
Record of Seizure and Sale of Property	IV/47
Tax Collection Waivers	IV/48
Records of Offers in Compromise	IV/49
Offers in Compromise Case File	IV/50
Taxpayer Compliance Measurement Program Files	IV/51
Daily Transaction Registers (DTRs)	IV/52
Active Judgement Files	IV/53
Inactive Judgement Files	IV/53
Satisfied Judgement Files	IV/53
Special Procedures Function Case Files	IV/54
Installment Agreement Accounts List	IV/55
Employment Tax Examination Case Information	IV/56
<b>IRC 6020(b) Assessment Case Files</b>	<b>IV/57</b>
Distribution Ledger	IV/58
Certificates of Deposits	IV/59
Vouchers and Schedules of Payments	IV/60
Revenue Reports and Accounting Control Records	IV/61
Tax Transfer Vouchers	IV/62
Certificates of Settlement of Accounts	IV/63
Public Inspection Files of Returns of Organizations or Fiduciaries Exempt From Income Tax	IV/64
Gasoline and Lubricating Oil Bonds	IV/65
Personal Records Obtained from Taxpayer, Address Unknown	IV/66
Applications for Exemption and Registry	IV/67
Certification of Document Files	IV/68
Subpoenas--Closed Record of Service	IV/69
Payment Transcripts from Bankruptcy Trustees	IV/70
Bankruptcy Control Logs	IV/71
Individual Master File (IMF) Index or Directory	IV/72
Business Master File (BMF) Taxpayer Number Directory	IV/73
Alphabetic Index Register (Employer's Tax)	IV/74
Register of Estimated Income Tax Accounts	IV/75
Alphabetic Index Register (Estimated Tax Declarations)	IV/76
Alphabetical Index Register (Gasoline Tax Refund Claim)	IV/77
Document Locator Number Register	IV/78
Quality Review Machine Printouts	IV/79

Document 5

## EXHIBIT D

4. If collection of the tax on a delinquent return appears to be in jeopardy, follow the procedures for prompt and jeopardy (IRM 5.1, section 4) assessments.
5. If the taxpayer is in a receivership or probate proceeding, follow the procedures for quick assessments in IRM 5.1, Section 4.
6. A summons is not required before using IRC 6020(b) authority. In some cases a summons may be necessary to establish the amount of the liability, see IRM 109.1 Summons for guidelines.
7. A field call is required before using IRC 6020(b) authority.
8. If the taxpayer fails to file employment, excise and partnership tax returns by the specified date, prepare the returns under the authority of IRC 6020(b).

**5.1.11.9.2 (05-27-1999)****Preparation and Approval of Returns**

1. Use Form 5604, Section IRC 6020(b) Action Sheet to prepare returns under the authority of IRC 6020(b).
2. Include a complete explanation of the basis for the assessment in Section 1 of Form 5604. Use information from the taxpayer such as wages paid, income tax withheld and FTDs to establish the correct liability.
3. Use the taxpayer's records or other reliable sources to determine the amount of wages paid, the amount of income tax and FICA tax withheld, and other necessary information. Use the following to prepare Forms 940, 941, 942 and 943:
  - A. Compute daily wage information times 91 days.
  - B. Compute weekly wage information times 13 weeks.
  - C. Compute monthly wage information times 3 months.
  - D. Compute annual wage information by multiplying appropriate days, weeks and months times amount(s) provided.
4. Use the following method of tax computation for preparing returns when actual wage amounts are not available.
  - A. Withholding is 20% of the wage amount, when the actual amount is not provided by the taxpayer.
  - B. FICA should reflect the correct rate for the applicable period.
  - C. Use the wage amount from the last period satisfied (LPS) adjusted by the inflation factor to compute wages for IRC 6020(b) returns. The inflation factor is a percentage (2.5%) applied against the wage amount from the LPS. To compute the inflation factor for a delinquent period, multiply 2.5% times the number of quarters between the Del Ret period and the last period satisfied (LPS). Then, add the inflation factor to the wage amount from the LPS. This total is the wages to be used on the IRC 6020(b) return.
  - D. The inflation factor is not applicable if the Del Ret module is BEFORE the LPS module data.

Document 6

**EXAMPLE:**

Do not calculate the inflation factor if the LPS is 9203 and the delinquent period is 9112.

5. Prepare a return for the current tax period if that period becomes delinquent during the IRC 6020(b) process.
6. Prepare the tax returns in sets. A completed set includes an original and one copy of each return for each tax period.
7. Field Support Units, may at the option of local management, perform all phases of the IRC 6020(b) clerical and review process. This includes signing returns and submitting them for routine processing. If the taxpayer files a self-prepared return, forward it to the initiator with Form 5604.
8. The Collection employee's manager will review Form 5604 and related documentation, including returns, for accuracy of computation and appropriateness of assessment.
9. If the recommendation is approved the manager will sign Letters 1085(DO) or 1616(DO).
10. Mail to the taxpayer Letters 1085 (DO) or 1616(DO) with an original returns. Retain the copy of the tax return in the case file to use if the taxpayer does not sign or file self-prepared returns.

Document 7

**5.1.11.9.3 (05-27-1999)****Appeals of Unagreed IRC 6020(b) Cases**

1. If the taxpayer requests an appeals conference:
  - A. Forward the case to Appeals on Form 2973, Transmittal of Case to Appeals or Form 3210, Document Transmittal.
  - B. Establish a control at either the group level or in the Field Support Unit while the case is pending in Appeals.
2. If a Field Support Unit is notified of an appeal on a proposed IRC 6020(b) assessment, it will return its file to the initiator if a narrative is required to support the recommendation.
3. Input Transaction Code (TC) 597, closing code 63 to place the Del Ret in suspense while the taxpayer exercises the right of appeal.

## EXHIBIT E

However, the circumstances of each individual case must be taken into consideration. (Refusal to file cases referred to Examination or TE/GE after contact has been made by examiners are required to be fully documented prior to such referral.)

4. If it is determined that enforcement should extend beyond a six-year period, the examiner will document the case file by outlining the facts of the case and the reasons why enforcement for the longer period is recommended. Such recommendations must receive group manager approval, prior to enforcement.
5. If it is determined that delinquency procedures need not be enforced for the full period of the delinquency if less than six years, the case file must fully document justification for the shorter period. Such determination must receive group manager approval prior to enforcement, except in cases where the examiner is satisfied, as a result of information that is available or received from the taxpayer, that there would be no net tax due for the years for which delinquency procedures are not to be enforced.

**4.23.11.10 (04-21-1999)****Substitute for Employment Tax Returns**

1. If a taxpayer fails to file delinquent **employment tax returns** when requested by the examiner, a "Substitute for Return" will be prepared. It will be prepared on the return form prescribed for use in making such a return and will be processed with **Document 6469**, Expedite Processing Cycle, attached. The substitute for return will contain the following entries:
  - "Substitute for Return Prepared by (Collection, Examination or TE/GE)" entered in red ink on face of return.
  - Taxable period.
  - Name and address of the taxpayer.
  - Employer Identification Number.
2. For returns where the taxpayer does not have a TIN, the examiner should contact the entity section of the service center to secure a TIN. Do not delay the processing of the delinquent/substitute package. Prepare the package in the normal manner, annotating **Form 3198**, "Taxpayer does not have a TIN."
3. Submit return package and **Form 5345** to Case Processing Support.
4. Line item amounts (tax base data) should not be shown on the "Substitute for Return" since the total tax liability for the period will be taken into account in the examiner's report. The "Substitute for Return" will become a permanent part of the record in the case even though the taxpayer may subsequently file a return.
5. The examiner will recommend assertion or nonassertion of the delinquency penalty in the examination report, report transmittal, workpapers and **Form 3198**, as appropriate. Further, the examiner will compute any delinquency penalty recommended on the total tax due for the period involved.
6. If a "Substitute for Return" is prepared and the taxpayer executes a waiver on Form 2504, the Form 2504 constitutes a return under IRC 6020(a) and the failure to pay penalty under IRC 6651(a)(2) applies to the amount not paid by the due date of the return. The failure to pay penalty under IRC 6651(a)(2) does not apply in cases where the taxpayer does not execute a waiver and to returns prepared under IRC 6020(b). See 8.7 and 8.8 of Section 8 for procedures on failure to pay and failure to deposit penalties.
7. The appropriate standard preliminary letters, identified in 9.10 of Section 9, will be used in all cases in which there has been a failure to file returns. Normal Appeal procedures apply to substitute returns.

Document 8

Document 9

Document 10

**4.23.11.11 (04-21-1999)****Referral to the Criminal Investigation**

1. Cases are referred to Criminal Investigation by using Form 2797 (Referral Report for Potential Fraud Cases) or Form 3212 (Referral Report for Potential Fraud Cases). If a case involving a collateral examination results in a fraud referral, the effected examination areas will coordinate the referral. The general guidelines for fraud procedure are outlined in 8.5 of Section 8.

**4.23.11.12 (04-21-1999)****Referral to Tax Exempt and Government Entities**

1. If Collection or Examination personnel encounter a responsible officer of an exempt organization who refuses to file a required exempt organization return, he/she should prepare Form 5666 (TE/GE Information Report) or Form 5346 (Examination Information Report). The group manager, after approving the information return, will forward it to TE/GE for consideration.

**4.23.11.13 (04-21-1999)****Referral to Examination**

1. Prior to making a referral to Examination, Collection and TE/GE personnel should refer to the procedures outlined in the manual for refusal to file procedures.