



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 15, 2004

[Redacted]

IRS ADMITS
SFR
actions NOT part
of "a function vested
by the IRC of 1954."
as stated in
26 CFR 301.7701-9(b)

Dear Mr. [Redacted]

This letter is in response to your Freedom of Information Act (FOIA) request dated April 21, 2004, that was received in the Ogden Disclosure Office on May 13, 2004.

In response to item one, according to our records there has been no return filed for the tax year 2002. Therefore, there are no responsive documents pertaining to you as requested.

In response to item two, requested copies of substitute for return pertaining to 2002. "Substitute for Return (SFR)" is a term used by the Service in situations where taxpayers fail to file required income, gift, or estate tax returns. For example, for unfiled income tax returns an examiner prepares a "dummy return" by entering the taxpayer's name, address, and social security number on a blank Form 1040 and writing across the top margin, "Substitute for Return". No line items are entered. The SFR for individual non-filers are not prepared pursuant to the provisions of IRC 6020 (b), but are prepared pursuant to the provisions of the Internal Revenue Manual in order to establish an account for these particular SFR's. The document is assigned a document locator number in order to create a module on the Master File. The examiner gathers information from other sources and makes a determination of tax liability pursuant to the deficiency provisions found in Internal Revenue Code sections 6211, 6212, and 6213. There are two pages responsive documents that meet your specific request.

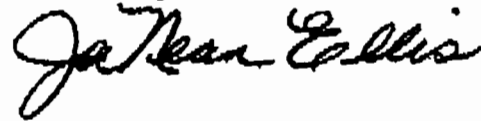
IRM
is not
Enacted
Federal
Law but
administrative
guidelines.
None of
IRM is
published
in Fed Register
permitting SFR
creation or
imposing the
Subtitle A FIT
on American Nationals!

Please be advised "Delegations of Authority" authorize Internal Revenue Service employees to do specific duties or activities and are generally issued by position or title, and not by employee's name. The Commissioner has delegated authority in the Internal Revenue Manuals (IRM) to administer the various programs of the Service. IRM 1.2.2, "Delegations of Authority", contains delegation orders that authorize IRS employees to do specific duties or activities and are generally issued by position or title, and not by employee's name. The Internal Revenue Manuals (IRM) which can be accessed through the IRS website at <http://www.irs.gov> or Internal Revenue Reading Room. Copies of the IRM may be requested by writing to the address shown below.

Internal Revenue Service
FOI Reading Room
Room 1621/IR
1111 Constitution Ave., N.W.
Washington, D.C. 20044

If you have any questions regarding this correspondence, Case Control Number AH0404144, contact A. Hansen, #7917730458, at 801-620-7620 between the hours of 6:00 a.m. and 2:30 p.m. Mountain Time or write to Ogden Campus Disclosure Office, P.O. Box 9941, Mail Stop 7000, Ogden, UT 84409.

Sincerely,

A handwritten signature in black ink that reads "JaNean Ellis". The signature is written in a cursive style with a large, stylized initial "J".

JaNean Ellis
Disclosure Officer

Attachment(s):

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

