

April 16, 2017

Elias Agredo-Narvaez
C/O ELIAS AGREDO-NARVAEZ
1080-B East Veterans Highway
Jackson, New Jersey.
[08527]

Jason Angelotti
FOIA Public Liaison
7850 SW 6th Ct, Stop 4030
Plantation FL
33324-3202
Phone# 954-991-4022

Dear Jason Angelotti;

Thank you for your response which you have dated April 5, 2017 to my **Second FOIA request** sent Certified mail# 7016 2070 0000 2480 7022 in which you have basically willfully disregarded the importance of my request.

Please be informed: that this document constitutes my formal notice of intent to exhaust my administrative remedy before moving to the Courts, and my opportunity to discuss your response/s to my requests before filling an appeal.

Please also be informed that I do not expect you to resolve whatever issues I have with the IRS, nor do I expect you to respond to questions related to the laws as you and your coworkers have shown such an **abhorrent** and **blatant disregard** for what is right under the laws despite the fact that you presented as an excuse or justifications for your **dis- service**; Treasury Regulation **26 CFR 601.702(d)** (*which you obviously never got a hold of and if you did, you dismissed out of hand as is to be expected from those who prefer to live in the comfort zone*)

I am neither a statutory "U.S. citizen" pursuant to 8 U.S.C. sec 1401 nor a "permanent resident" pursuant to 26 U.S.C. sec 7701(b)(1)(A). Consistently, I am a "foreigner" under the provisions of the Freedom Of Information Act about whom you have no lawful authority to keep/or retain any records.

I am not sending this document to you while acting in the capacity of a public office or a "trade or business" as defined in 26 U.S.C. sec 7701(a)(26), a "taxpayer" as defined in 26 U.S.C. sec 7701(a)(14), a "fiduciary" pursuant to 26 U.S.C. sec 6903, or a "transferee" pursuant to 26 U.S.C. sec 6901, but rather as **a private human being** not subject to the federal statute you gave me as excuse for not complying with my requests. Furthermore, it is a crime in violation of 18 U.S.C. sec 912 for me to act in the capacity of either a "public officer", "taxpayer", "fiduciary", or "transferee". **Please correct your records accordingly.**

Pursuant to the Privacy Act, 5 U.S.C. sec 552a(b), you must have my consent to maintain/retain records about me **and you don't have my consent and must destroy ALL records about me or be in willful violation of the Privacy Act.**

In the FOIA in question you were requested by special request (as you are hereby once again) under freedom of information Act 5 U.S.C. Sec 552, the privacy Act at 5 U.S.C. sec 552a, to provide specific documents pertinent to me for the years 2013, 2014 and 2015.

At no time did I ever requested from you any **"tax transcripts"** as you deceptively responded to some of the requests. I specifically requested transcripts of documents wherein the assessment of penalties unlawfully assessed to my accounts where to be traced so that I could present competent evidence in a court of law.

Allow me to inform you that the same information you have **un-reasonably denied me** for the years in question, has been released with absolutely no problems for the years 1997 to 2012 and why? I ask!!! Well, maybe, because for those years I had never disputed any of the assessments due to the ignorance I was acting under, and the regulation **26 CFR 601.702(d)** was also in effect back then.

I requested proof of procedurally properly documented assessment of penalties and taxes imposed by duly enacted statute and regulations because I was been **"EXTORTED"** by some rogue IRS agents for money allegedly obtained from taxable activities as manufacturing of cigarettes tubes, tobacco, fire arms, and spirits distillery which I have never had any relation to, and the documents you have denied me most likely contain such encoded information as to prove my innocence, therefore you are acting to my personal detriment, you have violated my rights. [and violation of rights is what the courts have jurisdiction of]

The following paragraph [**brown emphasis**] taken from your response confirms that you are perpetuating the fraud and by doing so you have become an accessory after the facts.

- *I deleted the Discriminant information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code Section 6103(b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E)*

[of course. The release of the information would seriously impair IRS assessments if they are (and they are) illegal and unlawful; because those assessments are not supported by procedurally proper documentation since the activities never took place.]

Notice also that I have requested between other documents for the years 2013-2015 for copies of **FORMS 23C assessment Certificate** corresponding to the name of my collateral ELIAS AGREDO-NARVAEZ and you responded with information not relevant to me, and with a misleading report **AKA RACS 006**. This is your final opportunity to **send me only the information requested.**

Furthermore, 26 CFR 601.702(d) covers only the following:

(d) Rules for disclosure of certain specified matters. Requests for certain specified categories of records shall be processed by the IRS in accordance with other established procedures. [no tax transcript was requested by me, then not applicable.]

(1) Inspection of tax returns and attachments or transcripts. [not requested, then not applicable]

(2) Record of seizure and sale of real estate. [Not requested, then, not applicable to my requests]

(3) Public inspection of certain information returns, notices, and reports furnished by certain tax-exempt organizations and certain trusts. [Not requested, then, not applicable to my requests]

(4) Public inspection of applications and determinations of certain organizations for tax exemption. [Not requested, then, not applicable to my requests]

(5) Public inspection of applications and annual returns with respect to certain deferred compensation plans and accounts and employee plans. [Not requested, then, not applicable to my requests]

(8) Accepted offers in compromise. [Not requested, then, not applicable to my requests]

(9) Public inspection of written determinations. [Not requested, then, not applicable to my requests]

Thus your denial was without merits, legal or lawful foundation. I am enclosing copy of my original FOIA request and do so to give you a fair opportunity to correct your wrongs. PLEASE RECONSIDER IT.

These records are necessary for me to have because on them might depend my Liberty, Freedom and personal safety and by not providing them after careful, timely, and respectful fashion request, you would continue to violate my Personal Rights.

- I understand the penalties provided in 5 U.S.C sec 552(a)(i)(3) for requesting or obtaining access to records under false pretenses.
- I am attesting under penalty of perjury under the laws of the United States of America 28 U.S.C. sec 1746(1) and from without the "United States", that I am **category "other requesters"** identified at 5 CFR sec 294.103(d) and 26 CFR 601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR sec 601.702(f)(3)(ii)(E).

- **I attest that I have a material interest** in the records being requested so am exempt from 26 U.S.C. sec 6103 restrictions. [26CFR sec 601.702(c)(3)(v)].
- In order to positively identify myself, to avoid any further delays from your reconsideration and to speed up the response, I am having my autograph notarized by a commissioned notary public who is a state public officer. [26CFR Sec 601.702(c)(4)(ii)(c)].
- You have my firm promise, that upon your billing, I will pay the IRS a sum of up to \$200 for photocopying and other costs for location and reproduction of the requested records.

Additional Procedural Requirements

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

- Those portions reasonably segregable after the exempt material is deleted;
- Detailed justification for your discretionary exemption **since the overwriting objective of the FOIA is to maximize public access to agency records, including the way in which the agencies use and process information pertaining to me.**
- The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to this third 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 the same.

Certification of Records Demanded

Because these documents are expected to be used in 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.

Additional Special Request

1. Please provide printed copy of TXMOD using command code "CC" or whatever named hardcopy document containing this same information regarding ELIAS AGREDO-

NARVAEZ and Social Security Number (which I am forced to use) 140-02-6708 and for the years 2013, 2014, and 2015, 2016. The procedures for entering this command code are found in IRM 4.4.13.4.15 ((02-08-1999) **see EXHIBIT A**, and see 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. **EXHIBIT B**.

2. Please provide printed copy of TXMOD- Transaction Section using command code "CC" or whatever named hard copy document containing this same information regarding ELIAS AGREDO-NARVAEZ, for the years 2013-2016 See IRM 6209 pg 13-63. See **EXHIBIT C** 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 ELIAS AGREDO-NARVAEZ, for the years 2013-2016, 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.
4. For the years 2013-2016 Please provide examination and substitute for return(SFR) documentation for all examinations performed.
 - 4.1 forms 5344 (see **Exhibit A-1** attached copy of IRM 4.4.9.8 for details on the specific document requested).
 - 4.2 Examination Reports-Forms 4549, Form 1902B, and form 4666 (**Exhibit A-1** see attached copy of IRM 4.4.9.8 for details on the specific document requested).
 - 4.3 Form 895 (see **Exhibit A-1** attached copy of IRM 4.4.9.8 for details on the specific document requested).
 - 4.4 Form 1902E- Explanation of adjustments (see **Exhibit B-1** attached copy of IRM 35.4.27.2 for details on the specific document requested).
 - 4.5 IRS 6020(b) Assessment Case File-RCS Part and Item No. IV/57 (see **Exhibit C-1** attached copy of IRM 1.15.2.21 Exhibit 1.15.2.21-3 for details on the specific document requested).
 - 4.6 Form 5604, Section IRC 6020(b) Action sheet (see **Exhibit D** attached copy of IRM 5.1.11.9.2 for details on the specific document requested).
 - 4.7 Letters 1085(DO) or 1616(DO) signed by the collection manager (see **Exhibit D** attached copy of IRM 5.1.11.9.2 for details on the specific document).
 - 4.8 Document 6469 Expedite Processing Cycle (see **Exhibit E** attached copy of IRM 4.23.11.10 for details on the specific document).
 - 4.9 Form 3198 "Taxpayer does not have a TIN" (See **Exhibit E** attached copy of IRM 4.23.11.10 for details on the specific document requested).
 - 4.10 Form 5345 to submit to Case Processing Support (see **Exhibit E** attached copy of the IRM 4.23.11.10 for details on the specific document requested).
 - 4.11 Completed Forms 5604: Section 6020(b) Action sheet

- 4.12 Completed Forms 13496: 6020(b) Certification
4.13 Completed Forms 6469: Expedite Processing Cycle
4.14 Completed "SFR RTF" Substitute for Return executed under IRC 6020(b).

Verification

ONE, Elias Agredo-Narvaez, hereby verify, under penalty of perjury, under the laws of the united States of America, without the "United States" (Federal government), that I have personally typed this third FOIA request, that all statement herein are true correct and complete, that it pertains to me and that I am entitled to have this documents released to me, I also attest that they are not saw to be used for any commercial purposes.

DATE: April 19, 2017

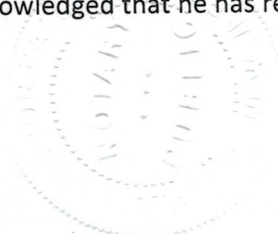
PRINTED NAME: Elias Agredo-narvaez

Signature

ACKNOWLEDGEMENT

County of OCEAN, New Jersey state

I, KISHOR PATEL, a Notary Public in and for said County and state, do hereby certify that Elias Agredo-Narvaez, the user of the "name" ELIAS AGREDO-NARVAEZ, personally known to me to be the same "man" who attested to the forgoing instrument, presented he himself before me this day and acknowledged that he has read and signed said instrument



KISHOR PATEL
Notary Public State of New Jersey
My Commission Expires 5/16/2017

Attachments:

copy of the original FOIA Certified mail #70162070000024807022

7pages

This new FOIA

6 pages

Exhibit A

1page

Exhibit B

1 page

Exhibit C

1pages

Exhibit E

2 pages

Exhibit A-1

1 page

Exhibit B-1

1 page

Exhibit C-1

1page

Exhibit D

1 page

Exhibit E-1

1 page

Copy of Driver's License

1page

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-STTS	MOD-BAL	CYC	NXT	MAX-NUM-CYC-DLY	+
28	29	30	31	32	
MF-STTS	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
C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT
79	80	81	82	83	
ASSGN-TO	CAT	ORG	F	S	

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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-DELT= 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-UNREPRTD-TIP-INC = 27 DIR-DEP-RES-RSN-CD = 28
 SECND-UNREPRTD-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 WITHLIDING TAX CRED POSTED WITH RETURN

Item	Description
1	RETURN CONDITION CODE
2	MATH STATUS CODE
	2 = math error within tolerance
	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
	1 = Non-Compute Code 2 return filed non-timely.
	2 = OIO return.
	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.
	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.

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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.

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.

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.

Document 6

Document 7

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 NYYYYYMM

(1) VALID DEFINERS FOR IMFOL

DEFINER	DESCRIPTION
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.

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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	NN	YYYY	MM	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 |

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EXHIBIT **A-1****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.

Document 1

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.

Document 2

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 3

EXHIBIT B-1

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 (10th 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 10th 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-1

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
IRC 6020(b) Assessment Case Files	IV/57
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 E - 1

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.

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Certified Mail Fee	\$3.75
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00
Postage	\$1.82
Total Postage and Fees	\$7.92

Postmark
Here

04/20/2017

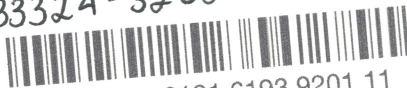
Sent To
Jason Angelotti, FOIA Public Liaison
7850 SW 6th CT. STOP 4030
Plantation FL 33324-3202
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Jason Angelotti
FOIA Public Liaison
7850 SW 6th CT. Stop 4030
Plantation FL.
33324-3202



9590 9402 2191 6193 9201 11

2. Article Number (Transfer from service label)

70162070 000024807503

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☐ Agent
☒ Addressee
B. Received by (Printed Name)
C. Date of Delivery 4/24
D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☐ Adult Signature
☐ Adult Signature Restricted Delivery
☒ Certified Mail®
☐ Certified Mail Restricted Delivery
☐ Collect on Delivery
☐ Collect on Delivery Restricted Delivery
☐ Insured Mail
☐ Insured Mail Restricted Delivery (over \$500)

☐ Priority Mail Express®
☐ Registered Mail™
☐ Registered Mail Restricted Delivery
☒ Return Receipt for Merchandise
☐ Signature Confirmation™
☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt