



031920151129

Elias Agredo-Narvaez

March, 19, 2015

In care of  
1080-B East veterans highway  
Jackson, New Jersey  
Without the United States  
[08527-9998]

"Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the laws scrupulously. Our government is the potent omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a law breaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of criminal laws the end justifies the means to declare that the government may commit crimes in order to secure the conviction of a private criminal —would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face. ...And so should every law enforcement student, practitioner, supervisor, and administrator." *Supreme Court Justice Brande, in the case of Olmstead v United States*

To:

Cert. Mail #:  
President Barack Hussein Obama  
The White House  
1600 Pennsylvania Avenue NW  
Washington, DC 20500

7012 1640 0002 1363 8994

Cert. Mail #:  
Senate President Joseph Robinette Biden  
United States Senate  
Washington, DC 20510

7012 1640 0002 1363 9014

Cert. Mail #:  
Speaker of the House John Boehner  
H-232 The Capitol  
Washington, DC 20515

7012 1640 0002 1363 9021

Cert. Mail #:  
Secretary of the Treasury Jacob J. Lew  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

7012 1640 0002 1363 9038





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Cert. Mail #: 7012 1640 0002 1363 9045  
Commissioner of Internal Revenue John Koskinen  
1111 Constitution Ave NW  
Washington DC 20224

Cert. Mail #: 7012 1640 0002 1363 9052  
Chief Justice John G. Roberts, Jr.  
U.S. Supreme Court Building  
1 First St. N.E.  
Washington, DC 20543

**Exhibit enclosures:**

1. 1939 Act (available at: <http://famguardian.org/Disks/LawDVD/Federal/RevenueActs/>)
2. 1954 Act (available at: <http://famguardian.org/Disks/LawDVD/Federal/RevenueActs/>)
3. Treasury Orders 150-01 and 150-02 (also available at <http://www.ustreas.gov/regs/td00-02.htm>)
4. Treasury Organization Chart, from the U.S. Government Manual, p. 339, 2003. (also available at: <http://famguardian.org/Subjects/Taxes/Research/TreasOrgHist/TreasOrgHist.htm>)
5. Sixty-Third Congress Sess 1 1913 ch.16. page 177 Section two,
6. Congressional Geographical Jurisdiction of Federal Income tax Laws.
7. Copy of FOIA response showing the alleged authority of the IRS.
8. American Law Division Memorandum on Federal Jurisdiction.
- 9,9A. Federal Jurisdiction Tax Question Answered.
10. §301.7514-1 Seals of Office (10 pages)

**References:**

1. Great IRS Hoax: Why We Don't Owe Income Tax; free book downloadable from <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
2. Report concerning liability of US Citizens in regard to the federal income tax.
3. An investigation into the meaning of the term "UNITED STATES"
4. Cracking the Code. the fascinating truth about taxation in america.
5. Code Breaker; The § 83 Equation.

*"The IRS does not prevail against citizens because the agency adheres to the rule of law... the IRS prevails against citizens because the agency ignores the law, twists the meaning of the law, and overwhelms the citizen with economic and legal burdens." -Joseph Banister, former IRS agent.*





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**Formal complaint, Notice of Fraud, And Demand for Redress  
in propria Persona**

The information provided herein comes in majority from copies of documents which I have personally inspected, studied and researched to the best of my abilities. Diligent work has been done in procuring good understanding of the laws, local, state, and federal.

Since 1994, I have been complying with some alleged tax laws that I was lead to believe, and due in big part to my own ignorance and eye blind faith in the Government [corporation]; that I was liable to.

Since about the year 2004, and until today I continue to study what portraits as the TAX LAW, [at least in the union states] and from such studies, gained information that lead me to the determination of effective January 2013 canceling, revoking and repudiating my signature on the form W-4 as well as any other IRS forms which my current employer had under my name, or the DECEDENT'S ESTATE,™ ELIAS AGREDO-NARVAEZ; *[in order to avoid excessive printed paper please go to [http://eliasagredonarvaez.com/DOCUMENTS\\_PAGE.html](http://eliasagredonarvaez.com/DOCUMENTS_PAGE.html); and find documents pertinent to this case].*

Several times I have requested from the IRS the statutory authority to demand my Private employer to exact monies or credit from my equity and hand it to them.

I did not volunteered into pay taxes effective Jan, 2013; therefore I can not lawfully be labeled as a taxpayer. (*"When one files a tax return showing taxes due, he has, presumably, assessed himself and is content to become liable for the tax, and to pay it either when it is due according to statute, or when he can get the money together. Lyddon & Company v. U.S., 158 F.Supp. 951, at 953*)

Even after cancellation of the voluntary withholding agreement with my employer; equity is still being taken out of my paycheck. Gentlemen "that it self is robbery and extortion" because it is done under the threats of been fired, under color of law but without referencing any statute. For the year 2013, I sent the IRS form 1040 with the NOT LIABLE statement across it; then threats of been fined with \$5000,00 for frivolous claims arrived in my place of abode. I have tried every honest step to deter this situation out of the Court system but I have been dragged to really disturbing and unlawful actions by the IRS.

I have explained to them by certified mail several times, that for me to file the forms they demand from me in the fashion they demand constitutes Perjury, and that the general perjury statute under Federal law classifies perjury as a felony and provides for a prison sentence of up to five years.

I have also discovered by an FOIA request of the IMF under the name ELIAS AGREDO-NARVAEZ, that the alleged IRS agency uses false information in that file, including but not limited to SS#, demand has been made to correct this obvious mistakes but to no avail (*could it be possible that they are doing the same to the files of every american citizen?*)

I accuse the government of perpetrating a hoax upon the American people that has reduced all of us to a condition of involuntary servitude in violation of the Thirteenth Amendment and federal law found at 18 U.S.C. 1581, and 42 U.S.C. 1994 *Peonage; obstructing enforcement*. Millions of





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us in states of the Union living outside of federal legislative jurisdiction (District of Columbia) involuntarily pay tribute to the federal government [corporation] annually, in order to avoid having our property taken from us by IRS mail rather than the court orders required under the Fifth Amendment to the Constitution. (see exhibits 5,6,and 8, for federal jurisdiction.)

I allege that the IRS has violated the constitutional rights of lawful citizens of the United States of America, and our rights, under the color of law, in blatant violation of 42 USC Section 1983.

I charge that in fact the IRS is a criminal racketeering enterprise. The IRS Tax court is corrupt and a willing co-conspirator in the enterprise.

- \* The IRS uses fear and intimidation to force taxpayers into surrendering their money.
- \* It threatens the use of force to coerce taxpayers into capitulating to the IRS demands, legal or not.
- \* It lies to the media and the public about its true intentions.
- \* It promotes a blatant contradiction between the IRS' public persona of compassion and willingness to help, versus its private behavior of ruthless aggression and destruction.
- \* It believes they have an inherent right to rule over everyone else.
- \* It has no respect whatsoever for individual rights, liberties, or the rule of law.
- \* It believes they can simply invent the rules as they go along, completely outside of the law.
- \* It believes they are exempt from the same laws and rules they force on everyone else.

The IRS has never been lawfully authorized to collect taxes or enforce any laws, and since March 9th, 2001, the Commissioner has had no legitimate Offices outside the District of Columbia. Despite the law and the facts, IRS continues to pretend to be the nation's tax collector, using the United States Mails to extort money from the public.

The recent U.S. v. Vernice Kuglin NO. 03-20111-MI; should put the government on notice that the best defense the people have against suits for non-filing or non-compliance with "the tax laws" is to demand a copy of the taxing statute, which the government cannot provide. It is shameful for the government to prosecute people for violating laws it cannot produce. We have become the laughingstock of the planet as a result. To permit such idiotic things to occur makes you an embarrassment to the people you theoretically serve. You all should be embarrassed. In light of the recent Kuglin case, the question I now have, is, "what federal law imposes a tax on me, my activity, or my property?" More precisely, "where is the taxing statute, that is represented by the Code, that imposes the alleged tax on me, my property, or my activities?" If the government fails to produce the un-repealed taxing statute, it can never lawfully convict anyone for violating it.

In August of 2003, Ms. Vernice Kuglin was acquitted of several charges of "willful failure to file" and "false information on W-4's" because Ms. Kuglin had asked the government to produce the taxing statute, and the government had failed or refused to produce it.

To my knowledge, there are at least few other cases that similar in nature. In **U. S. A. v. Lloyd Long, in 1993, U.S. V. LLOYD R. LONG #CR-1-93-91.** *[case which I am now familiar with]* A not guilty verdict came in the Eastern District of Tennessee. The verdict came on October 15th, 1993.





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This Lloyd Long case was in fact an amazing case [which I have personally studied] involving the income tax. A Chattanooga jury agreed with the argument by Long that the income tax is actually an excise tax and only applies to certain classes of people.

Nationally prominent attorney Lowell Becraft, of Huntsville Alabama, assisted by attorney Russell J. Leonard of Sewanee, Tennessee, defended Lloyd R. Long of Decherd, Tennessee. Long was charged with willful failure to file income tax returns for 1989 and 1990.

In presenting the case for the IRS, the government, represented by assistant US attorney Curtis Collier assisted by special agent Michael Geasley of the IRS, declared that Long had gross income in excess of \$49,000.00 for each year, and that he willfully failed to file income tax returns.

The defense admitted that Long had an income in excess of \$49,000.00 for each year in question, and that he did not file a return. He then proceeded to prove to the jury beyond a reasonable doubt that he was not liable for an income tax, **nor was he required by law to file.**

Defense testimony showed a case titled **Brushaber v. Union Pacific Railroad** wherein **it was the unanimous decision of the US Supreme Court that the 16th amendment did not give Congress any new power to tax any new subjects**; it merely tried to simplify the way in which the tax was imposed. **It also showed that the income tax was in fact an excise tax on corporate privileges and privileged occupations.** The defense then brought out a case entitled **Flint v. Stone Tracy** wherein an excise tax was defined as a tax being laid upon the manufacture, sale and consumption of commodities within the country; upon licenses to pursue certain occupations; and upon corporate privileges.

Mr. Long's attorneys also brought out a case entitled **Simms v. Arehns**, wherein the court ruled that the income tax was neither a property tax nor a tax upon occupations of common right, **but was an excise tax.**

The defense then brought out a case entitled **Redfield v. Fisher**, wherein the court ruled that the individual, unlike the corporation, cannot be taxed for the mere privilege of existing, but that the individual's right to live and own property was a natural right upon which an excise cannot be imposed. **Defense also pointed to a couple of studies done by the Congressional Research Service that shows the income tax is an excise.**

Next, defense pointed out that in **Tennessee Supreme Court case Jack Cole v. Commissioner** the court ruled that citizens are entitled by right to income or earnings and that right could not be taxed as a privilege. In another **Tennessee Supreme Court case Corn v. Fort** the court ruled that individuals have the right to combine their activities as partnerships; and that this is a natural right independent and antecedent of government.

The prosecution did not challenge or attempt to refute any of these cases cited, or the conclusions of the courts.





Defense brought out in testimony the fact that nowhere in the entire IRS Code was anyone actually made liable for the income tax. They showed that in the IRS's own privacy act notice only three sections were cited, and that none of these sections made anyone liable for the tax. They also proved that this was not an oversight by showing that the alcohol tax was worded so clearly that no one could misinterpret who was liable for the alcohol tax.

Prosecution did not challenge or attempt to refute this point, **nor were they able to show a statute that made anyone liable for the income tax.**

Defense then presented the mission statement of the IRS stating that the income tax relied upon voluntary compliance, and a statement from the head of the alcohol and tobacco tax division of the IRS which **in essence showed that the income tax is 100% voluntary, as opposed to the alcohol tax, which is 100% mandatory.**

The IRS brought in 2 expert witnesses. Both were actually IRS employees who had received training as professional witnesses. Upon cross-examination by **Attorney Becraft**, one witness, Ms. Jeu, stated that **a secret code known only to the IRS, and encoded on Mr. Long's permanent record, showed that the IRS knew that he was not required to mail or file a return.** *[could this be the false social security number shown in most american Citizen's IMF just as I have found on my IMF? and which I have repeated times asked to be corrected and has not yet]* Ms. Jeu made every effort to avoid this admission to the point that she was beginning to frustrate the jury. The other witness, upon cross-examination by Becraft gave testimony that conflicted with the Privacy Act notice.

The government also attempted to institute "guilt by association" in that they claimed Mr. Long had known and relied upon persons of questionable character. They argued that the writers of some of the books he read and people he knew had been convicted of tax-related charges in the past and were in fact criminals.

Long responded that just because a person had been convicted of a crime by a court, did not invalidate everything said. To illustrate his point, he pointed out that apostle Paul was a murderer, but that by the grace of God he became the greatest of the Apostles. Mr. Long added that he did not rely on anything that he did not personally check out thoroughly. *( in the same manner; I am relying for the base of this complaint only and exclusively on information that I have completely researched over and over with the same results, there is not a federal statute that makes me liable for the income tax law, and the fact that I had complied in the past just proves my good faith, however; that does not lawfully brings me under the category of subjects of the DC legislation, period.)*

In summation Attorney Larry Becraft reminded them that Galileo was imprisoned for holding a belief that conflicted with one which everyone else knew as a fact; and that Columbus, acting on a belief which conflicted with what everyone else knew as a fact, discovered something no one else thought existed.

The jury agreed with the defense. *By finding Mr. Long "Not Guilty" on all counts they have ventured into history as preservers of freedom.*





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Prior to that, in 1991, John Cheek (**Cheek v. United States, 498 U.S. 192**) argued before the **Supreme Court**, which held that **since the government had not produced the required taxing statute, he could not be convicted of willfulness.**

The U.S. Court of Appeals case Dixon v. U.S. [91 AFTR 2d 2003-569 (9th Cir. 2003)] filed January 17, 2003, should strike fear in our hearts. The U.S. Court of Appeals remanded this case twice and finally, on the taxpayer's fourth appeal, the U.S. Court of Appeals decided to reverse the U.S. Tax Court's decision based on intentional acts of fraud, perjury, witness tampering, secret IRS payoffs, and secret IRS deals that favored some taxpayers and damaged others. All of these acts were perpetrated by corrupt IRS attorneys.

The Dixon case is quite long, but I have listed a few excerpts for you to get a feel for the scathing decision handed down by the U.S. Court of Appeals.

Counsel for the IRS committed intentional fraud on the court.

IRS counsel entered into secret agreements with certain taxpayers in exchange for false testimony and cooperation in the government's case.

IRS attorneys corrupted the adversarial nature of the proceeding, the integrity of the witnesses, and the ability of the court to judge with impartiality.

IRS attorneys violated the rights of taxpayers who agreed to be bound by the U.S. Tax Court decision.

Factual findings of the U.S. Tax Court support the conclusion that fraud plainly designed to corrupt the legitimacy of the truth-seeking process was perpetrated on the trial court by IRS attorneys McWade and Sims.

There can be no questions here — the actions of IRS attorneys McWade and Sims amounted to fraud on both the taxpayers and the U.S. Tax Court. The proceeding (in U.S. Tax Court) was a charade fraught with concealed motives, hidden payments, and false testimony.

The Appeals Court ordered sanctions against the U.S. Tax Court and the IRS attorneys. Get this — IRS attorneys McWade and Sims were suspended for two weeks without pay and transferred to another district. McWade took early retirement and kept his cash bonus. Sims returned his cash bonus, but continues to work (administrative duties only!) for the IRS Regional Counsel's Office in San Francisco.

Now the question is: what fines, penalties and jail time would I and my attorney if any receive for the same type of illegal behavior? I guarantee — we would be serving a sentence of 3 - 5 years in a federal penitentiary!

The Dixon case offers important insight into the day-to-day operations at the IRS. Every office has a secret cadre of employees and managers that know "what is best for the IRS" and they develop their own vigilante style of enforcement. That is, they have no qualms about bending, breaking or distorting the law — to accomplish in their view "the real mission of the IRS."





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This case is a real eye-opener for the American public and I am sure this is why the IRS attorneys in collusion with their partner friends at the U.S. Tax Court fought so hard to beat down the taxpayers so many times — hoping always that the taxpayers would take their licking and go home.

To classify this case as repugnant is an understatement indeed! But it clearly demonstrates the widespread abuse secretly condoned at almost every IRS office nationwide.

Now let's talk about how the IRS cabal (secret cadre) takes care of their own. The Treasury Inspector General for Tax Administration is charged with the responsibility of investigating and recommending for prosecution any IRS employee that participates in any illegal activity involving fraud, waste, abuse, etc. Where is the Inspector General for this case? Why has there not been a housecleaning of corrupt IRS employees in the Regional Counsel's office? How can these criminals (officers of the court) continue to practice law and continue to work for the IRS? The answer: the cabal is alive and well, and as demonstrated by this court case the secret web of vigilantes runs from the lowest post of duty to the highest IRS offices in Washington, D.C.

The costs associated with said crimes of the Internal Revenue Service and its corrupt employees involved two court systems, four appeals, thousands of wasted hours for the taxpayers and the government, and unbelievable legal fees to represent the taxpayers in four courts. Yet the total cost to the career IRS employees that committed these crimes was nothing more than two weeks pay and a transfer — not a real deterrent for future activities of the cabal.

Thus, it is now *res judicata* that the government [corporation] cannot produce the taxing statute. I maintain that the government [corporation] cannot produce the taxing statute, not just because I have repeated times asked the IRS to please provide me with information pertinent to my liability to file their forms without any success, (*see exhibit 7*) *with the answer under FOIA which it shows that the authority to assess, enforce, and collect taxes was given by the 16th amendment to the Constitution; to the Internal Revenue Service, nothing could be farther from the true. the Brushaber v. Union Pacific Railroad was the unanimous decision of the US Supreme Court that the 16th amendment did not give Congress any new power to tax any new subjects*); but also because Congress repealed all the internal revenue laws in 1939, and has never re-enacted them. The Code of 1954 did not, and could not, have repealed or modify the Code of 1939. It is not a code of laws, hence is unenforceable as law.

This is my lawful demand that the President, his Cabinet, the Congress, and the Judiciary, examine the facts herein contained, and either rebut my facts and conclusions or admit that there is no "internal revenue law" to enforce, and even if there was, the IRS could not enforce it.

Today, IRS letters are more powerful than any law, or any court order, but they lack lawful authority. By these bogus letters and the illegal response to them by fearful employers and banks everywhere, the IRS has exceeded its delegated authority to become an illegal enforcement agency, and hence, **a financial terrorist protected from its wrongdoing by corrupted federal courts** (and I say *corrupted federal courts* because it is them, the ones working in collusion with the other criminals at the IRS to enslave the American people by protecting unconstitutional statutes to be applied where they don't otherwise apply, additionally; they imprison Citizens for relying in the Supreme court decisions; as the ones *supra* and *infra*, the





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higher law. They accept bribes and participate in the CRIS, also known as THE COURT REGISTRY INVESTMENT SYSTEM; a system of prison for profit business), and by abusing official and sovereign immunity over the District of Columbia, and because section 2201(a) of the Declaratory Judgment Act expressly denies federal courts subject matter jurisdiction over requests for declaratory judgments in federal tax matters (87 A.F.T.R.2d 2001-1233, 2001.1 USTC P 50.366 (Cited as: 2001 WL 306496 (S.D.Cal))) Matthew A Fogel v. UNITED STATES OF AMERICA, No 00-CV-2293-J(LSP) Feb. 6, 2001. (see exhibit 9 & 9A)

An examination of the Treasury Organization Chart, found in the 2003 U.S. Government Manual on p. 339, reveals that the IRS is NOT an enforcement agency, since it does not come under the Undersecretary for Enforcement as all other Treasury enforcement related activity does. (See Exhibit 4).

In 1944, Beardsley Ruml, then Chairman of the New York Federal Reserve, gave a speech to the American Bar Association, entitled "Taxes for Revenue are Obsolete." In his speech to the Bar, he said that taxes for revenue purposes were obsolete, because the government could now print all the money it needed to pay its bills. It could now use taxes for other purposes, such as implementing "national policies", beginning with "redistributing the wealth". I have yet to meet anyone, American or otherwise, who desires to have his wealth redistributed. "National policy" cannot take precedence over the Constitution, especially a policy so absurd as one "to redistribute the wealth." You can read Rummel's speech yourself at: <http://famguardian.org/TaxFreedom/Evidence/Money/RUMLspeechToAmBarAssn1945.pdf>

Furthermore, the Supreme Court's definition of "tax" confirms that "taxes" cannot be used for wealth redistribution and can ONLY be used to support the government, and not private citizens or entities that are not part of the government such as the Federal Reserve, which is a private consortium of banks.

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. *The word [tax] has never thought to connote the expropriation of money from one group for the benefit of another.*" [U.S. v. Butler, 297 U.S. 1 (1936)]

"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation. **This is not legislation. It is a decree under legislative forms.**" [Loan Association v. Topeka, 20 Wall. 655 (1874)]

What is wrong with this federal circuit Courts? why are they violating and raping the Constitution for the united states, and why are you bureaucrats allowing them to do just that; while you just turn your faces around? are we in fact a police State pretending to show the rest of the world that we are in fact the example to be followed when in fact, we practice involuntary and forced servitude? is that the real meaning of Democracy? have you all forgotten what is giving aid and comfort to the enemy?, have you all forgotten your Oath of office? It is not Treason the only crime specifically described in the Constitution?





The exaction of monies described by Subtitles A and C of the Internal Revenue Code cannot properly or legally be described as a "tax" and to do so would amount to fraud. Therefore, such monies can only be described as a federal donation program for the municipal government of the District of Columbia. (*and this one reason why Forms 1040, w-2, W-4, are under the category of **gift tax***) Ref. (1), section 5.1.4, for instance, confirms that monies paid in income taxes DO NOT support the government, but instead support expenditures on socialism that are NOT authorized by the Constitution.

According to the Constitution Article 1, Section 8, Congress is the nation's tax collector, and the Secretary of the Treasury is the nation's Accountant. According to the Code of 1954 (see encl. (2)), "the Secretary" is the collector of "taxes imposed by the internal revenue laws". Something is dreadfully wrong with this picture. The Internal Revenue Code of 1954 is a Hoax. The "internal revenue laws" it purports to represent, are nonexistent.

The IRS cannot collect taxes for the Commissioner, who cannot collect taxes for "the Secretary", who cannot collect taxes for the President. The President cannot collect taxes, because the Congress is the nation's tax collector. The Secretary of the Treasury is the nation's accountant. The Secretary of the Treasury referred to in the IRC of 1954, at Section 6301, who is authorized and required to collect the taxes imposed by the internal revenue laws, cannot be the Secretary of the Treasury of the United States. There are no internal revenue laws, and have not been since Congress repealed all the internal revenue laws by Act of February 10th, 1939, 53 Stat 1 (see encl. (1)).

The Code is not the law. The Code represents the law. If any part of the Code does not faithfully represent the law, that part of it is void. In its strictest sense, the term, "the law" means the collection of documents originating as bills or resolutions, signed by Presidents, maintained at the nation's Capitol as a matter of public record. In order to promulgate the law, the government compiles the Statutes at Large, and publishes a new volume every year. The Statutes are held to be "competent evidence" of the law. The Code is published for different reasons than the Statutes. The Statutes are published chronologically, in order of dates of enactment. The Code is published according to subject matter, as a compilation, or restatement, of the Statutes. This creates a massive job for those charged with the responsibility, to render a faithful representation of the Statutes as amended. However, when Congress feels that a Title of the Code is reasonably complete, and not likely to be amended significantly in the future it "seals" the Title by enacting it into positive law. Because the Code represents the Statutes, rather than "the law", the Code is said to be "prima facie evidence" of the law. It is, at best, third-hand information with respect to the documents filed in Washington. It's like the game of telephone, in which the further from the source, the less accurate the retelling of it.

When Congress feels that a Title of the Code is reasonably complete on its subject, and anticipates few or no significant changes on the subject in the future, and that the words of the Code accurately reflect the words of the lawmakers in the Statutes, then Congress may enact the Title into "positive law". Titles enacted into positive law are designated "legal evidence" of the law. Legal evidence is a cut above prima facie evidence, and a cut below competent evidence of the law. *Prima facie evidence can be easily challenged.* By comparing the words of the lawmakers with the words of the Code, and, if different, the words of the lawmakers always prevail.





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The Act of February 10th, 1939 enacted the Internal Revenue Title into positive law. The Code of 1954 is not now, nor never can it be, enacted into positive law, because the Act of 1939 repealed all the laws it codified, and is the only legitimate "Internal Revenue Title" of the United States Code. That it has ceased to be functional does not license Congress to create Internal Revenue Title II, which it appears to have done in 1954. See Encl. (1) for confirmation of these assertions.

The Internal Revenue Title of 1939 is the genuine article. It is a code of laws that cannot be changed, because the Title was enacted into positive law, and Section 4 of the Act repealed all the laws incorporated in the Title. There is no way the laws incorporated in the Code could be changed in any way, and there is no reason to change the Code unless the underlying statutes it represents have been amended.

Congress repealed all the internal revenue laws in 1939, and has never re-enacted them. The Code of 1939 is a code of repealed laws, but it is a code of laws. The Internal Revenue Title was enacted into positive law at the time, and Table III provided a list of all the laws affected by the repeal.

The Code of 1954 is not a code of laws, repealed or otherwise. It is a revision of the illegal revisions to the 1939 Code enacted between 1939 and 1954. Unlike the 1939 Act, it lists none of the provisions of prior laws or Code sections affected by the Act. Its stated purpose was to "revise" the Internal Revenue Laws, but does not cite a single law that was affected by the Act. The Commissioner of Internal Revenue has no authority to collect taxes, and has not had since the Alcohol Division was carved out of the Bureau of Internal Revenue, circa 1951. The Secretary of the Treasury is not the nation's tax collector. Congress is the nation's tax collector. The Secretary of the Treasury is the nation's Accountant.

The Commissioner of Internal Revenue is under the Secretary of the Treasury of the United States. The Secretary of the Treasury referred to in the 1954 Code (IRC 6301) is not Secretary Jacob J. Lew. The Commissioner of Internal Revenue supervises the Secretaries of the Treasuries of the possessions the tax collector for the territories and possessions of the United States. The IRS is under the supervision of the Commissioner, and he cannot collect taxes without both constitutional and delegated authority. He does not have either, so the IRS cannot collect taxes for him.

Besides the office of the Commissioner, there are 14 offices attached to, associated with, or under the Commissioner of Internal Revenue, all located in the District of Columbia. Treasury Order 150-02, effective March 9th, 2001, cancelled Treasury Order 150-01, which created 33 District and 4 Regional offices, outside the District, and effective that date, there have been no legitimate IRS offices outside the District of Columbia.

The Act of 1939 was "an Act to consolidate and codify the internal revenue laws". It clearly was not meant to enact any new ones, merely to codify the existing ones. Section 4 of the Act (53 Statute 1, encl. (2)) repealed "all laws and parts of laws relating exclusively to internal revenue", that were in force on January 2nd of that year, and codified within the Act. There followed certain "savings to suitors" provisions, to prevent the loss of rights arising under the repealed laws, but 1939 and 1940, and any calendar years thereafter, were definitely not "tax years". Although the Code of 1939 is a Code of repealed laws, it is a code of laws.





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The Code of 1954 is not really a code of anything. It is, instead, a shameless and dangerous misrepresentation of illegal amendments to the 1939 Act. Between 1939 and 1954, Congress "amended" or "revised" the Code of 1939 some 200 times, adding hosts of new provisions to it, expanding it exponentially, as it were. Such activities violate the intent of the lawmakers who enacted the Internal Revenue Title into law, and repealed all the laws codified therein. They provided a list of affected Statutes at Table III, because the purpose of the Code is to operate as a finding aid to the Statutes represented in the Code. Repealed laws cannot be changed in any way. Codes that represent them cannot be changed in any significant way. An omitted comma, word, or even sentence might be added, if it more correctly represents the Statute, but repealed laws cannot be amended, so new provisions could never be added to the repealed laws codified in 1939. It makes no sense for Congress to amend the Code of 1939 200 times, adding provisions at random, and it is illegal, or at least deceptive, to add provisions to the Code that cannot reflect amendments to the Statutes. It would make no sense, after codifying only repealed laws, to amend this particular Title in any significant way. What would be the point of amending a Code of repealed laws, when the underlying Statute cannot possibly be amended? Congress could have re-enacted the repealed laws, and had done so several times in prior years. There is no way Congress could add new provisions to the 1939 Code.

Congress apparently neglected to tell the IRS, or the public, what they'd done. When Congress began "revising" the Code of 1939, as they did in August of 1939, they gave the impression that the Code of 1939 was a code of "current" law in the ordinary sense, which could be amended. That they amended the Code without amending the underlying Statutes is surprising. That they amended it some 200 times is shocking. Did those in Congress not understand the lawmaking process? Were they deliberately trying to fool the public? After some 200 illegal revisions to the Code of 1939, Congress came out with the Code of 1954. It was "an act to revise the internal revenue laws." There Act did not enact any new tax laws, and it did not "revise" any old ones. The Act of 1939 was "an act to consolidate and codify the internal revenue laws." The Code of 1939 did not create any new laws, and no new internal revenue laws have been enacted since.

Congress might amend laws, or revise codes, but it does not revise laws. What did the Code of 1954 revise? Not the Code of 1939. Congress had not enacted any new internal revenue laws between 1939 and 1954, so the Code of 1954 is not a code of laws. It might be a code of all the illegal amendments to the 1939 Code, but it is not a code of laws. The only code that could have been revised was the Internal Revenue Code of 1939, but that code could not be revised. Nonetheless, Congress had amended it some 200 times between 1939 and 1954. What, exactly, is the Code of 1954? (Rhetorical question: answer- not law.)

Amending the Code, without amending the underlying Statute, leaves the law unchanged, and in this particular case, Congress could not amend the Code because it could not amend the underlying Statutes. Amending a code of laws that cannot be changed, because they were repealed, would be absurd, and of no legal effect.

The difference between the Code of 1939 and the Code of 1954 is that the Code of 1939 is a code of laws. True, it is a code of repealed laws, but a code of laws nonetheless. They were "in force" only in specialized ways, but it could still be said that they were in force, if only in a





specialized way. By contrast, the Code of 1954 is not a code of laws in force that can be found in the Statutes at Large. It is not founded upon any Statute, except the "statute" that created it.

However the law that created it did not create any new Statutes. The Code of 1939 was ordered by the Act to be published alongside the Statutes at Large, in a separate Volume, in the same fashion as the 1939 Code. Table III of the 1939 Act, which listed all the affected Statutes, became part of the law, as it directs the reader to the Statute that was repealed and codified. According to the source notes in the Code of 1954 (as amended) its only statutory authority is 68A Stat., the Act "to revise" the internal revenue laws. In other words, the Code of 1954 is not founded on a single "internal revenue law".

Whereas the Act of 1939 provides a table (Table III) of Statutes affected by the repeal, the Act of 1954 does not provide a list of Code sections "revised" by the Act. The Act of 1954 did not affect any underlying Statutes. In fact, all it really did was to incorporate approximately 200 amendments to the Code of 1939 that had been "enacted" between 1939 and 1954. The Commissioner cannot collect taxes, and has no offices outside the District of Columbia.

The Secretary of the Treasury is not the Nation's tax collector; he is the Nation's Accountant. Congress is the Nation's tax collector under Article 1, Section 8, Clause 1 of the Constitution. Congress MAY NOT delegate their authority under the Constitution to lay AND collect taxes to the Executive branch either through the Internal Revenue Code or any other vehicle. However, the general impression is that Congress has delegated its taxing power to the Secretary of the Treasury, and he, in turn, has delegated his authority to collect taxes to the Commissioner of Internal Revenue, who, in turn, has delegated his tax collecting authority to certain officers or agents in the IRS. Nothing could be further from the truth. The Commissioner of Internal Revenue is a bureaucrat, not a cop. He is a supervisor, not a tax collector. This is borne out by two clear Treasury Orders.

The Treasury Secretary issued Treasury Order (TO) 150-01, first issued circa 1951, and which, as amended, created 33 District Offices and 4 regional offices under or associated with the Commissioner of Internal Revenue. It shows that the duty and authority to "collect" taxes was not vested in the Commissioner. It also shows that he had no real authority except for the territories and possessions, and "other areas of the world". (The IRS is international. It has offices all over the globe.) The general authority of the Commissioner, as expressed in TO 150-01, is as follows.

3. U.S. Territories and Insular Possessions. The Commissioner of Internal Revenue shall, to the extent of authority vested in the Commissioner, provide for the administration of the United States internal revenue laws in the U.S. territories and insular possessions and other areas of the world.

Now, in Puerto Rico, and perhaps other possessions, the Secretary of the Treasury of Puerto Rico collects "internal revenue" taxes, which are deposited in the Treasury of Puerto Rico. In 1998, the United States Court of Appeals for the First Circuit identified a second "Secretary of the Treasury" as a man by the name of Manuel Díaz-Saldaña. See the definitions of "Secretary" and "Secretary or his delegate" at 27 CFR 26.11 (formerly 27 CFR 250.11), and the published decision in *Used Tire International, Inc. v. Manuel Díaz-Saldaña*, court docket number 97-2348.





September 11, 1998. Both definitions mention Puerto Rico. Thus, it would appear that the Secretary of the Treasury mentioned in the questionable 1954 Code is under the Commissioner, in which case the term "the Secretary of the Treasury" in the Code cannot be Secretary Jacob J. Lew. Secretary Jacob J. Lew could not collect taxes without trespassing on the exclusive power of Congress to do so. However, because the Commissioner is under Secretary Jacob J. Lew, and IRC 6301 says "the Secretary shall collect the taxes imposed by the internal revenue laws", the public gets the false impression that "the Secretary" means Secretary Jacob J. Lew, **not the Secretary Melba Acosta Febo of the Treasury of Puerto Rico**, or another similar Secretary, who answers to the Commissioner. Be that as it may, the 33 District and 4 Regional offices established by 150-01 were abolished by Secretary O'Neill, effective March 9th, 2001, and 14 new offices were created in the District of Columbia. There are no legitimate offices under the Commissioner outside the District of Columbia. I believe it is time you told the IRS the truth, as they still believe the outlying offices are legally in place.

In order to implement provisions of the IRS Restructuring and Reform Act of 1998 (RRA 1998), Secretary O'Neill issued TO 150-02, with an effective date of March 9th, 2001. The Order did the following: it established the following Offices, all in the District of Columbia.

- 1) Commissioner,
- 2) Deputy Commissioner,
- 3) Chief Counsel,
- 4) Chief, Communications and Liaison Division,
- 5) National Taxpayer Advocate,
- 6) Chief Information Officer,
- 7) Chief, Appeals Division,
- 8) National Headquarters,
- 9) Commissioner, Wage and Investment Division,
- 10) Commissioner, Small Business and Self-Employed Division,
- 11) Commissioner, Large and Mid-Size Business Division, Commissioner,
- 12) Tax Exempt and Government Entities Division
- 13) Chief, Agency-Wide Shared Services Division, and
- 14) Chief, Criminal Investigation Division.

As you all can see, there is no "Collection Division." Section 4 re-defined the Commissioner's authority:

4. OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE. The Office of the Commissioner consists of the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. The Commissioner is the chief executive officer for the IRS. The Commissioner is responsible for overall planning and for directing, controlling and evaluating IRS policies, programs, and performance.

And, it cancelled TO 150-01, and all the offices it had created.

18. CANCELLATIONS. Treasury Order 150-01, "Regional and District Offices of the Internal Revenue Service," dated September 28, 1995, is canceled. Treasury Order 150-02,





"Establishment of Certain Offices in the National Office of the Internal Revenue Service," dated January 11, 1994, is superseded.

After March 9th, 2001, the Commissioner ceased to have authority to operate offices outside the District of Columbia. **4 USC 72 says that all offices attached to the seat of the government are to be exercised in the District of Columbia, and not elsewhere, except as expressly provided otherwise by law.** It would take an Act of Congress for the Secretary or the Commissioner to open and operate offices outside the District, and no such act exists. In point of fact, the Department of the Treasury is attached to the seat of the government, and the same law (4 USC 72) applies to the whole Treasury Department. Before the 1939 repeal, there were collectors, attached to the legislative branch. They were charged with the responsibility of collecting the revenue. They were heavily bonded. They were bound by sworn oath. They had capacity to sue and be sued in the name of the United States. They ceased to function with respect to calendar years after 1938, and would have soon run out of work. They do not exist in the Code of 1954. All executive power is vested in the President, and he is immune from lawsuits while in office, except for impeachments. Put another way, the executive branch lacks capacity to sue, unlike the legislative branch and its officers. Thus, neither the Secretary nor the Commissioner can carry out the functions of a tax collector, because whole executive branch of government lacks power to enforce laws by suing in the name of the United States, cannot be bonded, and are not bound by solemn oath to collect taxes according to law.

History repeats itself. The Act of 1939 repealed all the taxing statutes, but it was business as usual for the Bureau of Internal Revenue. They continued to mail out tax returns for "tax year" 1939, 1940, and subsequent years, even though those years were not "tax years". Secretary O'Neill's abolition of the outlying offices was probably 20 years overdue, as they were created originally to accommodate the dying 1939 Code. The repealed laws codified in the 1939 Act might have had effects for 20 years or more after the repeal. We all know a federal tax lien lasts for ten years, and is renewable for another 20. Thus the savings provisions are the "heart" of the Act, providing special provisions for taxpayers and government alike to settle differences arising under the laws before their repeal. TO 150-02 cancelled all the outlying offices, but nobody told the IRS. They think they're still in business.

### Phony Law, Phony Offices, Phony Seals

IRS, knowingly or otherwise, is guilty of misuse of Seals. All the Seals prescribed by the Secretary for the use of Internal Revenue Offices and Officers are published at 26 CFR 301.7514-1 and in the Federal Register. They are judicially noticeable. The IRS cannot use the Commissioner's Seal. (see enclosure (10,8 pages)) Before TO 150-02, there were nine seals, encircled with ropes, indicating maritime functions, and one seal without a rope for District offices. There was one for the Commissioner, another for the Assistant Commissioner, International, one each for several Districts, including San Francisco and Las Vegas, and another for the Detroit Computing Center, and a generic seal without the rope for the 33 District and 4 Regional offices enumerated in TOI 150-01. The seals with ropes do not contain the phrase "internal revenue service" or the word "Treasury" or the phrase "Treasury Department." They are all a light shield on a shaded background, with the name of the Office at the top and the location at the bottom. The shield is a standard crest divided by a chevron, with a scale at the top and a key at the bottom. The Commissioner's seal says "Office of Commissioner of





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Internal Revenue", no address (he only has one). The Assistant Commissioner's says "Assistant Commissioner International" at the top, and "Washington, D. C." at the bottom. The San Francisco District Seal has "District Director of Internal Revenue" at the top, and "San Francisco, Calif." at the bottom. Las Vegas District Seal stands out, as it has a stylized eagle as its symbol, instead of the shield that appears on all the others. It says "District Director of Internal Revenue" at the top, and "Las Vegas Nevada" at the bottom.

The receiver of this document is now judicially reminded that the generic seal, prescribed for the 33 District and 4 Regional offices, is a white shield on a black background, with the words "Internal Revenue Service" at the top, and "[Office] [Location]" at the bottom. I raise the issue of official seals, because the IRS never affixes any seal to any document, and does not use the proper seals or symbols on its letterhead or any of its publications. An IRS "summons" for example, bears a circular seal at the top, and the Las Vegas eagle at the bottom. The Las Vegas eagle is on all the Forms and Instructions. (see Exhibit (11) copy of notices recently sent me). The circular seal at the top of the "summons" has "Treasury" at the top, and "Internal Revenue Service" at the bottom. Clearly, this use of a fraudulent symbol subjects the user to punishments provided at 31 USC 333, by making documents that have no legal authority seems as though they do. Also the Las Vegas Eagle symbol is on all IRS Forms, Instructions, Publications, and Circulars. Only the Las Vegas District Director could have used that symbol, until March of 2001, but now, no one can use it, because the Las Vegas District was a casualty of TO 150-02. That leaves only the Seal of the Commissioner in place, pursuant to TO 150-02 and 301.7514-1 when read together. The Assistant Commissioner, who had a seal, was replaced by a Deputy Commissioner, the outlying offices were abolished, rendering the use of all the Seals but the Commissioner's illegal. All persons and printed publications illegally using the Seals or Symbols of the Treasury Department are in violation of 31 U.S.C. 333, and 18 U.S.C. section 1017; and you are hereby judicially notified of such act too.

I bring these matters to your attention, because it is only a matter of time before people start reading the laws for themselves, just like in the same manner I have done, and discover what you folks, and your predecessors, have done, promoted, or simply permitted to happen. You, directly or indirectly, have led the American people to believe lies about the law, promulgated or permitted by yourselves and those who carry out your orders. President Truman had a sign in the Oval Office that read "the buck stops here". This whole mess is the responsibility of the President to admit to, and clean up under Article 2, Section 1, Clause 8 of the Constitution. It is his appointees and employees who are perpetrating this hoax, and it is his duty to take care that the laws of the United States, made in pursuance of the Constitution, are faithfully executed.

It is time for the President of the United States, Congress, and the Justices to "fess up" and admit that there is no "income tax law" codified in the Code of 1954, yet you have allowed us to believe, or promoted the notion, that the Code is real, honest-to-goodness law. Even to this day, Congressmen continue to may their constituents letters in response to their tax questions assuring them that the Sixteenth Amendment authorizes the federal government to collect taxes on labor. They tell this bald-faced lie in spite of the fact that the Supreme Court has admitted many different times that the Sixteenth Amendment "conferred no new power of taxation" (see *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916)). You must admit that the IRS is out of business, and that the Secretary of the Treasury and the Commissioner do not have constitutional power to collect taxes, and specially in the union states. The Secretary is an





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accountant, not a cop. The Congress is still the nation's tax collector. It just is not doing its job right now. I believe that soon, the IRS will be gone, and with it the false belief that the people must pay tribute to the federal government through that instrumentality of injustice, or be ruined by it. We seem to be taxed for the mere privilege of existing, but the Constitution says you cannot tax people or their property directly. Whether there ever was a tax on all the people or their activities or their property, if it was an "internal revenue law" the taxing statute no longer exists, and had no "force of law" after "tax year" 1938.

I am sending copies of this letter to everyone I know, in the hope that they will write similar ones to you, demanding accountability. I expect that soon, the American people will become the squeaky wheel, to which you will be forced to listen. I challenge you to disprove that all the official documents cited above, and my conclusions drawn from them, by providing me with the taxing statutes enacted between 1939 and 1954 that were codified in and underlie the "Code of 1954".

Please act honorably and provide me with a considered response, within a reasonable time. I am fed up with "**the tax laws are constitutional**" or other irrelevant assertions made by ignorant IRS employees or public officials, as well as **some** treasonous federal circuit judges.

If you can't show me the taxing statute, then you must admit that we, as a nation, have a problem, and need to face it and work to get rid of it together. Thank you for your prompt attention to this serious matter.

Sincerely,  
Without prejudice



Elias Agredo-Narvaez



Item # 12231972-EAN-GCC

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FEBRUARY 10, 1939  
[H. R. 2762]  
[PUBLIC, No. 1]  
Chapter 2

## INTERNAL REVENUE CODE

Intended to Include All General and Permanent Laws of the United States and Parts of Such Laws, Relating Exclusively to Internal Revenue, in Force on January 2, 1939, and All Internal Revenue Laws Relating to Temporary Internal Revenue Taxes the Occasion for Which Arises After the Effective Date of the Code

FIRST SESSION OF THE SEVENTY-SIXTH CONGRESS  
OF THE  
UNITED STATES OF AMERICA

AN ACT

To consolidate and codify the internal revenue laws of the United States.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the laws of the United States hereinafter codified and set forth as a part of this act under the heading "Internal Revenue Title" are hereby enacted into law.

SEC. 2. CITATION.—This act and the internal revenue title incorporated herein shall be known as the Internal Revenue Code and may be cited as "I. R. C."

SEC. 3. EFFECTIVE DATE.—Except as otherwise provided herein, this act shall take effect on the day following the date of its enactment.

SEC. 4. REPEAL AND SAVINGS PROVISIONS.—(a) The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of the enactment of this act.

(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment, board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.

(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

(d) All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to said repeal, may be commenced and prosecuted within the same time as if this act had not been passed.

(e) The authority vested in the President of the United States, or in any officer or officers of the Treasury Department, by the law as it existed immediately prior to the enactment of this act, hereafter to give publicity to tax returns required under any internal revenue law in force immediately prior to the enactment of this act or any information therein contained, and to furnish copies thereof and to prescribe the terms and conditions upon which such publicity may be given or such copies furnished, and to make rules and regulations with respect to such publicity, is hereby preserved. And the provisions of law authorizing such publicity and prescribing the terms, conditions, limitations, and restrictions upon such publicity and upon the use of the information gained through such publicity and the provisions of law prescribing penalties for unlawful publicity of such returns and for unlawful use of such information are hereby preserved and continued in full force and effect.

**SEC. 5. CONTINUANCE OF EXISTING LAW.**—Any provision of law in force on the 2d day of January 1939 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision under such Title takes effect.

**SEC. 6. ARRANGEMENT, CLASSIFICATION, AND CROSS REFERENCES.**—The arrangement and classification of the several provisions of the Internal Revenue Title have been made for the purpose of a more convenient and orderly arrangement of the same, and, therefore, no inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion thereof, nor shall any outline, analysis, cross reference, or descriptive matter relating to the contents of said Title be given any legal effect.

**SEC. 7. EFFECT UPON SUBSEQUENT LEGISLATION.**—The enactment of this act shall not repeal nor affect any act of Congress passed since the 2d day of January 1939, and all acts passed since that date shall have full effect as if passed after the enactment of this act; but, so far as such acts vary from, or conflict with, any provision contained in this act, they are to have effect as subsequent statutes, and as repealing any portion of this act inconsistent therewith.

**SEC. 8. COPIES AS EVIDENCE OF ORIGINAL.**—Copies of this act printed at the Government Printing Office and bearing its imprint shall be conclusive evidence of the original Internal Revenue Code in the custody of the Secretary of State.

**SEC. 9. PUBLICATION.**—The said Internal Revenue Code shall be published as a separate part of a volume of the United States Statutes at Large, with an appendix and index, but without marginal references; the date of enactment, bill number, public and chapter number shall be printed as a headnote.

**SEC. 10. INTERNAL REVENUE TITLE.**—The Internal Revenue Title, heretofore referred to, and hereby and herein enacted into law, is as follows:

## INTERNAL REVENUE TITLE

### TABLE OF SUBTITLES

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PUBLIC LAW 591 -- CHAPTER 736  
APPROVED AUGUST 16, 1954, 9:45 a. m., E. D. T.  
H. R. 8300

# Internal Revenue Code of 1954

ENACTED DURING THE  
SECOND SESSION OF THE EIGHTY-THIRD CONGRESS  
OF THE UNITED STATES OF AMERICA

*Begun and held at the City of Washington on  
Wednesday, January 6, 1954.*

## An Act

*To revise the internal revenue laws of the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) CITATION.—*

(1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954".

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b) PUBLICATION.—This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; *but without an index or marginal references.* The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) CROSS REFERENCE.—For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1954.

(d) ENACTMENT OF INTERNAL REVENUE TITLE INTO LAW.—The Internal Revenue Title referred to in subsection (a) (1) is as follows:

## INTERNAL REVENUE TITLE

- SUBTITLE A. Income taxes.
- SUBTITLE B. Estate and gift taxes.
- SUBTITLE C. Employment taxes.
- SUBTITLE D. Miscellaneous excise taxes.
- SUBTITLE E. Alcohol, tobacco, and certain other excise taxes.
- SUBTITLE F. Procedure and administration.
- SUBTITLE G. The Joint Committee on Internal Revenue Taxation.

### Subtitle A—Income Taxes

- CHAPTER 1. Normal taxes and surtaxes.
- CHAPTER 2. Tax on self-employment income.
- CHAPTER 3. Withholding of tax on nonresident aliens and foreign corporations and tax-free covenant bonds.
- CHAPTER 4. Rules applicable to recovery of excessive profits on government contracts.
- CHAPTER 5. Tax on transfers to avoid income tax.
- CHAPTER 6. Consolidated returns.

### CHAPTER 1—NORMAL TAXES AND SURTAXES

- SUBCHAPTER A. Determination of tax liability.
- SUBCHAPTER B. Computation of taxable income.
- SUBCHAPTER C. Corporate distributions and adjustments.
- SUBCHAPTER D. Deferred compensation, etc.
- SUBCHAPTER E. Accounting periods and methods of accounting.
- SUBCHAPTER F. Exempt organizations.
- SUBCHAPTER G. Corporations used to avoid income tax on shareholders.
- SUBCHAPTER H. Banking institutions.
- SUBCHAPTER I. Natural resources.
- SUBCHAPTER J. Estates, trusts, beneficiaries, and decedents.
- SUBCHAPTER K. Partners and partnerships.
- SUBCHAPTER L. Insurance companies.
- SUBCHAPTER M. Regulated investment companies.
- SUBCHAPTER N. Tax based on income from sources within or without the United States.
- SUBCHAPTER O. Gain or loss on disposition of property.
- SUBCHAPTER P. Capital gains and losses.
- SUBCHAPTER Q. Readjustment of tax between years and special limitations.
- SUBCHAPTER R. Election of certain partnerships and proprietorships as to taxable status.

### Subchapter A—Determination of Tax Liability

- Part I. Tax on individuals.
- Part II. Tax on corporations.
- Part III. Changes in rates during a taxable year.
- Part IV. Credits against tax.

#### PART I—TAX ON INDIVIDUALS

- Sec. 1. Tax imposed.
- Sec. 2. Tax in case of joint return or return of surviving spouse.
- Sec. 3. Optional tax if adjusted gross income is less than \$5,000.
- Sec. 4. Rules for optional tax.
- Sec. 5. Cross references relating to tax on individuals.

**BY ORDER OF THE SECRETARY OF THE TREASURY****TREASURY ORDER** 150-01**DATE:** September 28, 1995**SUNSET REVIEW:** September 28, 2000**SUBJECT:** Regional and District Offices of the Internal Revenue Service

Under the authority given to the President to establish and alter internal revenue districts by Section 7621 of the Internal Revenue Code of 1986, as amended, and vested in the Secretary of the Treasury by Executive Order 10289 (approved September 17, 1951, as amended) as made applicable to Section 7621 of the Internal Revenue Code of 1986, as amended (as previously contained in the Internal Revenue Code of 1954) by Executive Order 10574 (approved November 5, 1954); under the authority vested in the Secretary of the Treasury by 31 U.S.C. §§321 (a), (b) and Reorganization Plan No. 1 of 1952 as made applicable to the Internal Revenue Code of 1986, as amended, by Section 7804(a) of such Code; and under the authority vested in the Secretary of the Treasury by Sections 7801(a) and 7803 of the Internal Revenue Code of 1986, as amended; the following internal revenue districts and regions are established or continued as described in this Order. When fully implemented, this Order establishes fewer internal revenue regions and districts than designated in previous Orders.

1. **Regions.** Four regions are established which shall be identified as Northeast Region, headquartered at New York, New York; Southeast Region, headquartered at Atlanta, Georgia; Midstates Region, headquartered at Dallas, Texas; and Western Region, headquartered at San Francisco, California. The head of each regional office shall bear the title "Regional Commissioner identified by the region name. The geographic areas and internal revenue districts within each region are shown in the Attachment to this Order.
2. **Districts.** Thirty-three districts are established. Each shall be known as an internal revenue district and shall be identified by the names listed in the Attachment. The head of each district office shall be titled "Director" identified by the district name as specified in the Attachment. The geographic areas within each district are shown in the Attachment.
3. **U.S. Territories and Insular Possessions.** The Commissioner of Internal Revenue shall, to the extent of authority vested in the Commissioner, provide for the administration of the United States internal revenue laws in the U.S. territories and insular possessions and other areas of the world.
4. **Implementation.** The district and regional organization described above shall be implemented on dates determined by the Commissioner of Internal Revenue. Until such dates, the existing offices are authorized to continue. Effective immediately, the Commissioner is authorized to effect such transfers of functions, personnel, positions, equipment and funds as may be necessary to implement the provisions of this Order.
5. **Other Offices.** This Order affects only the regional and district offices subject to this Order and does not affect service centers or other offices in existence within the Internal Revenue Service.
6. **Effect On Prior Treasury Orders.**
  - a. TO 150-01, "Designation of Internal Revenue Districts," dated October 27, 1987, is superseded.
  - b. TO 150-03, "Designation of Internal Revenue Regions and Regional Service Centers," dated January 24, 1986, is superseded.

Robert E. Rubin

Secretary of the Treasury

OPI: Internal Revenue Service

Attachment

**Regional and District Offices of the Internal Revenue Service**

<b>District Name</b>	<b>Headquarters</b>	<b>Area Covered</b>
<b>SOUTHEAST REGION</b>	Atlanta, Georgia	Alabama, Delaware, the District of Columbia, Florida, Georgia, Indiana, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia
North Florida District	Jacksonville, Florida	Florida counties: Alachua, Baker, Bay, Bradford, Brevard, Calhoun, Citrus, Clay, Columbia, Dixie, Duval, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Leon, Levy, Liberty, Madison, Marion, Nassau, Okaloosa, Orange, Osceola, Pasco, Pinellas, Polk, Putnam, Santa Rosa, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Wakulla, Walton and Washington
South Florida District	Fort Lauderdale, Florida	Florida counties: Broward, Charlotte, Collier, Dade, DeSoto, Glades, Hardee, Hendry, Highlands, Indian River, Lee, Manatee, Martin, Monroe, Okeechobee, Palm Beach, Sarasota and St. Lucie
Georgia District	Atlanta, Georgia	Georgia
Indiana District	Indianapolis, Indiana	Indiana
Gulf Coast District	New Orleans, Louisiana	Louisiana, Mississippi and Alabama
Delaware-Maryland District	Baltimore, Maryland	Delaware, Maryland and the District of Columbia
North-South Carolina District	Greensboro, North Carolina	North Carolina and South Carolina
Kentucky-Tennessee District	Nashville, Tennessee	Kentucky and Tennessee
Virginia-West Virginia District	Richmond, Virginia	Virginia and West Virginia
<b>District Name</b>	<b>Headquarters</b>	<b>Area Covered</b>
<b>NORTHEAST REGION</b>	New York, New York	Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island and Vermont
Connecticut-Rhode Island District	Hartford, Connecticut	Connecticut and Rhode Island
Ohio District	Cincinnati, Ohio	Ohio
Michigan District	Detroit, Michigan	Michigan
New England District	Boston, Massachusetts	Maine, Massachusetts, New Hampshire and Vermont

New Jersey District	Newark, New Jersey	New Jersey
Brooklyn District	Brooklyn, New York	New York counties: Kings, Nassau, Queens and Suffolk
Upstate New York District	Buffalo, New York	New York counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautaugua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuylar, Seneca, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Wyoming and Yates
Manhattan District	New York, New York	New York counties: Bronx, New York, Richmond, Rockland and Westchester
Pennsylvania District	Philadelphia, Pennsylvania	Pennsylvania
<b>District Name</b>	<b>Headquarters</b>	<b>Area Covered</b>
<b>MIDSTATES REGION</b>	Dallas, Texas	Arkansas, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas and Wisconsin
Illinois District	Chicago, Illinois	Illinois
North Central District	St. Paul, Minnesota	Minnesota, North Dakota and South Dakota
Midwest District	Milwaukee, Wisconsin	Iowa, Nebraska and Wisconsin
Kansas-Missouri District	St. Louis, Missouri	Kansas and Missouri
Arkansas-Oklahoma District	Oklahoma City, Oklahoma	Arkansas and Oklahoma
North Texas District	Dallas, Texas	Texas counties: Anderson, Andrews, Angelina, Archer, Armstrong, Bailey, Baylor, Borden, Bowie, Briscoe, Brown, Callahan, Camp, Carson, Cass, Castro, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Comanche, Concho, Cooke, Cottle, Crane, Crockett, Crosby, Dallam, Dallas, Dawson, Deaf Smith, Delta, Denton, Dickens, Donley, Eastland, Ector, Ellis, Erath, Fannin, Fisher, Floyd, Foard, Franklin, Gaines, Garza, Glasscock, Gray, Grayson, Gregg, Hale, Hall, Hansford, Hardeman, Harrison, Hartley, Haskell, Hemphill, Henderson, Hockley, Hood, Hopkins, Houston, Howard, Hunt, Hutchinson, Irion, Jack, Johnson, Jones, Kaufman, Kent, King, Knox, Lamar, Lamb, Lipscomb, Loving, Lubbock, Lynn, Marion, Martin, Menard, Midland, Mills, Mitchell, Montague, Moore, Morris, Motley, Nacogdoches, Navarro, Nolan, Ochiltree, Oldham, Palo Pinto, Panola, Parker, Parmer, PoKer, Rains, Randall, Reagan, Red River, Roberts, Rockwall, Runnels, Rusk, Sabine, San Augustine, Schleicher, Scurry, Shackelford, Shelby, Sherman, Smith, Stephens, Sterling, Stonewall, SuKon, Swisher, Tarrant, Taylor, Terry, Throckmorton, Titus, Tom Green, Upshur, Upton, Van Zandt, Ward, Wheeler, Wichita, Wilbarger, Winkler, Wise, Wood, Yoakum and Young
		Texas counties: Aransas, Atascosa, Austin, Bandera, Bastrop, Bee, Bell, Bexar, Blanco, Bosque, Brazos, Brewster, Brooks, Burleson, Burnet, Caldwell, Calhoun,

South Texas District	Austin, Texas	Cameron, Colorado, Comal, Coryell, Culberson, DeWitt, Dimmit, Duval, Edwards, El Paso, Falls, Fannin, Freestone, Frio, Gillespie, Goliad, Gonzales, Grimes, Guadalupe, Hamilton, Hays, Hidalgo, Hill, Hudspeth, Jackson, Jeff Davis, Jim Hogg, Jim Wells, Karnes, Kendall, Kenedy, Kerr, Kimble, Kinney, Kleberg, Lampasas, LaSalle, Lavaca, Lee, Leon, Limestone, Live Oak, Llano, McCulloch, McLennan, McMullen, Madison, Mason, Matagorda, Maverick, Medina, Milam, Nueces, Pecos, Presidio, Real, Reeves, Refugio, Robertson, San Patricio, San Saba, Somervell, Starr, Terrell, Travis, Uvalde, Val Verde, Victoria, Waller, Washington, Webb, Wharton, Willacy, Williamson, Wilson, Zapata and Zavala
Houston District	Houston, Texas	Texas counties: Brazoria, Chambers, Fort Bend, Galveston, Hardin, Harris, Jasper, Jefferson, Liberty, Montgomery, Newton, Orange, Polk, San Jacinto, Trinity, Tyler and Walker
<b>District Name</b>	<b>Headquarters</b>	<b>Area Covered</b>
<b>WESTERN REGION</b>	San Francisco, California	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming
Southwest District	Phoenix, Arizona	Arizona, Nevada and New Mexico
Rocky Mountain District	Denver, Colorado	Colorado, Idaho, Montana, Utah and Wyoming
Northern California District	Oakland, California	Northern California counties: Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Francisco, San Joaquin, San Mateo, Shasta, Sierra, Siskiyou, Solano, Sonoma, Butte, Tehama, Trinity, Yolo and Yuba
Central California District	San Jose, California	Mid-state California counties: Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, Monterey, San Benito, San Luis Obispo, Santa Barbara, Santa Clara, Santa Cruz, Stanislaus, Tulare, Tuolumne and Ventura
Los Angeles District	Los Angeles, California	County of Los Angeles, except for that portion served by the Southern California District
Southern California District	Laguna Niguel, California	Southern California counties: Imperial, Orange, Riverside, San Bernardino, San Diego, and that portion of Los Angeles County serviced by the Carson post of duty (the geographic area covered by 1995 U.S. Postal Service zip codes 90254, 90274, 90277, 90278, 90501, 90502, 90503, 90504, 90505, 90506, 90507, 90508, 90509, 90510, 90701, 90702, 90703, 90704, 90706, 90707, 90710, 90711, 90712, 90713, 90714, 90715, 90716, 90717, 90731, 90732, 90733, 90734, 90744, 90745, 90746, 90747, 90748, 90749, 90801, 90802, 90803, 90804, 90805, 90806, 90808, 90809, 90810, 90813, 90814, 90815, 90822, 90831, 90832, 90833, 90834, 90835, 90840, 90844, 90846, 90853)
Pacific Northwest District	Seattle, Washington	Alaska, Hawaii, Oregon and Washington

**TREASURY ORDER** 150-02**Date:** 03-09-01**Sunset Review:** 03-09-06**SUBJECT:** Organization and Functions of the Internal Revenue Service

1. By virtue of the authority vested in the Secretary of the Treasury by 31 U.S.C. §321(b) and Section 7801(a) of the Internal Revenue Code (IRC); and in accordance with the authority vested in the Commissioner of Internal Revenue by Sections 1001 of the "Internal Revenue Service Restructuring and Reform Act of 1998" (RRA-98), Pub. L. 105-206, 112 Stat. 685 and IRC Sections 7803 and 7804, it is ordered that the following offices are established.
2. This Order prescribes the structure of the Internal Revenue Service emerging from the reorganization required by Section 1001 of RRA-98. The Commissioner is authorized to implement the organization in accordance with RRA-98 at an appropriate time or times as determined by the Commissioner and to make such changes to personnel, positions, equipment, and funds as may be necessary to effectively manage the described organization.
3. Except for the offices and positions in paragraphs 4 through 17, the Commissioner may create, abolish, or modify as necessary other offices and positions within the Internal Revenue Service to effectively and efficiently administer the tax laws or other responsibilities assigned to the Internal Revenue Service. The authority of the Commissioner to create, abolish, or modify offices under this delegation is subject only to limitations that exist by law or Department of the Treasury rules, regulations, and directives, including Treasury Directive 21-01, "Organizational Changes"; "Statement of Treasury Department Policies and Procedures: Mission, Organization, Resources, Operation, Direction and Oversight of the Statistics of Income Division of the Internal Revenue Service", dated December 16, 1993; and "Memorandum of Understanding Regarding Procedures for the Statistics of Income Division of the Internal Revenue Service," dated September 17, 1997.
4. **OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE.** The Office of the Commissioner consists of the Commissioner; Deputy Commissioner; and Assistant Deputy Commissioner. The Commissioner is the chief executive officer for the IRS. The Commissioner is responsible for overall planning and for directing, controlling and evaluating IRS policies, programs, and performance.
5. **DEPUTY COMMISSIONER.** The Deputy Commissioner has line authority over all IRS officials reporting to or through the Deputy Commissioner. The Deputy Commissioner is responsible for assisting and acting for the Commissioner in planning, directing, coordinating and controlling the policies, programs and other activities of the IRS; in establishing tax administration policy; and in developing strategic objectives. The Assistant Deputy Commissioner is generally responsible for day-to-day operational matters and for oversight of the reorganization of the IRS.
6. **CHIEF COUNSEL.** The Chief Counsel is the chief law officer for the Internal Revenue Service and an Assistant General Counsel for the Treasury, with duties and responsibilities prescribed by the Secretary of the Treasury and by law. The Chief Counsel is responsible for advising the Commissioner on legal matters and ensuring that the Office of Chief Counsel provides top-quality legal support to all offices within the IRS. The relationship of the Secretary, Commissioner, General Counsel, Chief Counsel, and Chief Counsel staff is further defined in 31 U.S.C. § 301(f)(2); IRC § 7803(b); in Treasury Orders 107-04, "The General Counsel," dated July 25, 1989; 107-07, "Personnel Authority over Personnel Employed by the Office of Chief Counsel, Internal Revenue Service," dated May 4, 1999; 150-10, "Delegation--Responsibility for the Internal Revenue Laws," dated April 22, 1982; and by implementing Orders of the General Counsel.
7. **CHIEF, COMMUNICATIONS AND LIAISON DIVISION.** The Chief, Communications and Liaison Division, heads the Communications and Liaison Division and is the principal advisor to the Commissioner and Deputy Commissioner on legislative matters, internal and external communications, and relationships with customer groups.

The Chief, Communications and Liaison Division, serves as national spokesperson for the IRS; establishes strategies, practices, procedures, standards and controls for planning and managing communications to IRS employees and the public; coordinates congressional communications; and maintains communications and relationships with customer groups. The Chief, Communications and Liaison Division, represents and serves as liaison from the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities and the public on communications, and legislation to facilitate their understanding of IRS activities.

8. NATIONAL TAXPAYER ADVOCATE. The National Taxpayer Advocate heads the Office of the Taxpayer Advocate and advises the Commissioner and Deputy Commissioner regarding avoidance and resolution of problems taxpayers encounter in dealing with IRS. The National Taxpayer Advocate is responsible for implementing the functions of the Office of the Taxpayer Advocate specified in IRC § 7803(c). The National Taxpayer Advocate reports directly to the Commissioner; supervises local taxpayer advocates nationwide; serves as national spokesperson on taxpayer advocacy matters; establishes strategies, practices, procedures, standards and controls for activities to mitigate taxpayer problems; and prepares and submits to Congress annual Objectives and Activities reports. The National Taxpayer Advocate represents the IRS, as designated by the Commissioner or Deputy Commissioner, to other executive branch agencies, the Congress, other tax authorities, and the public on the above subjects and on major cross-functional issues related to taxpayer interests and concerns.

9. CHIEF INFORMATION OFFICER. The Chief Information Officer heads the Information Systems Division and is the principal advisor to the Commissioner and Deputy Commissioner on information technology, including strategic technology planning, data administration, technology standards, privacy assurance, and telecommunications. The Chief Information Officer is the principal IRS official with authority over and responsibility for information technology, including information systems resources, technology modernization activities, and tax systems reengineering efforts. The Chief Information Officer reports to the Office of the Commissioner of Internal Revenue.

10. CHIEF, APPEALS DIVISION. The Chief, Appeals Division, heads an independent function in conformance with Section 1001 of RRA-98, supervises the Appeals Division, advises the Commissioner on Servicewide policies and programs regarding the administrative resolution of tax disputes, and provides alternative techniques to resolve cases without litigation. The Chief, Appeals Division, directly manages Appeals' national and field programs and reports to the Office of the Commissioner of Internal Revenue.

11. NATIONAL HEADQUARTERS. The National Headquarters consists of the following organizations reporting to the Office of the Commissioner of Internal Revenue: Senior Counselor to the Commissioner; Equal Employment Opportunity and Diversity; Chief Financial Officer; Commissioner's Complaint Processing and Analysis Group; Research, Analysis, and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources.

a. The Senior Counselor reports to the Commissioner of Internal Revenue and has direct supervisory responsibility for the Office of the Director of Practice, including oversight and control of its policy decisions. A manager within the Office of the Senior Counselor has independent oversight and control over all individual Director of Practice cases.

b. The Chief, EEO and Diversity and Chief Financial Officer report to the Deputy Commissioner of Internal Revenue.

c. The Commissioner's Complaint Processing and Analysis Group; Research, Analysis and Statistics of Income; Office of Tax Administration Coordination; and Strategic Human Resources report to the Assistant Deputy Commissioner.

12. COMMISSIONER, WAGE AND INVESTMENT DIVISION. The Commissioner, Wage and Investment (W&I) Division, is responsible for supervising the activities of the Wage and Investment Division, which serves over 100 million individual taxpayers, including those who file jointly, with wage and investment income only. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, ranging from educating and assisting these taxpayers in all interactions with the IRS to developing and implementing compliance strategies best suited to W&I taxpayers. The Commissioner, Wage and Investment Division reports to the Office of the Commissioner of Internal Revenue.

13. COMMISSIONER, SMALL BUSINESS AND SELF-EMPLOYED DIVISION. The Commissioner, Small Business and Self-Employed (SB/SE) Division, is responsible for supervising the activities of the Small Business and Self-Employed Division, which serves taxpayers who own small businesses, are fully or partially self-employed, file estate and gift tax returns, file fiduciary returns, or report foreign source income or deductions. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to SB/SE taxpayers. The Commissioner, Small Business and Self-Employed Division reports to the Office of the Commissioner of Internal Revenue.

14. COMMISSIONER, LARGE AND MID-SIZE BUSINESS DIVISION. The Commissioner, Large and Mid-Size Business (LMSB) Division, is responsible for supervising the activities of the Large and Mid-Size Business Division, which serves large and mid-size business taxpayers, including corporations with assets over \$5 million. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to LMSB taxpayers. The Commissioner, Large and Mid-Size Division reports to the Office of the Commissioner of Internal Revenue.

15. COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION. The Commissioner, Tax Exempt and Government Entities (TE/GE) Division, is responsible for supervising the activities of the Tax Exempt and Government Entities Division, which serves the tax exempt sector including pension plans, exempt organizations and governmental entities. This official is responsible for the entire range of tax administration activities that pertain to this group of taxpayers, from developing targeted educational materials which assist taxpayers in fulfilling their tax obligations to developing and implementing compliance strategies best suited to TE/GE taxpayers. The Commissioner, Tax Exempt and Government Entities reports to the Office of the Commissioner of Internal Revenue.

16. CHIEF, AGENCY-WIDE SHARED SERVICES DIVISION. The Chief, Agency-Wide Shared Services Division, is responsible for supervising the division that provides support, agencywide, for common administrative services such as personnel, facilities, and procurement. The Chief, Agency-Wide Shared Services Division reports to the Office of the Commissioner of Internal Revenue.

17. CHIEF, CRIMINAL INVESTIGATION DIVISION. The Chief, Criminal Investigation Division, is responsible for supervising the division that investigates potential criminal violations of the Internal Revenue Code and related financial crimes and enforces the criminal statutes relative to tax administration in a manner that fosters confidence in the tax system and compliance with the law. The Chief, Criminal Investigation Division reports to the Office of the Commissioner of Internal Revenue.

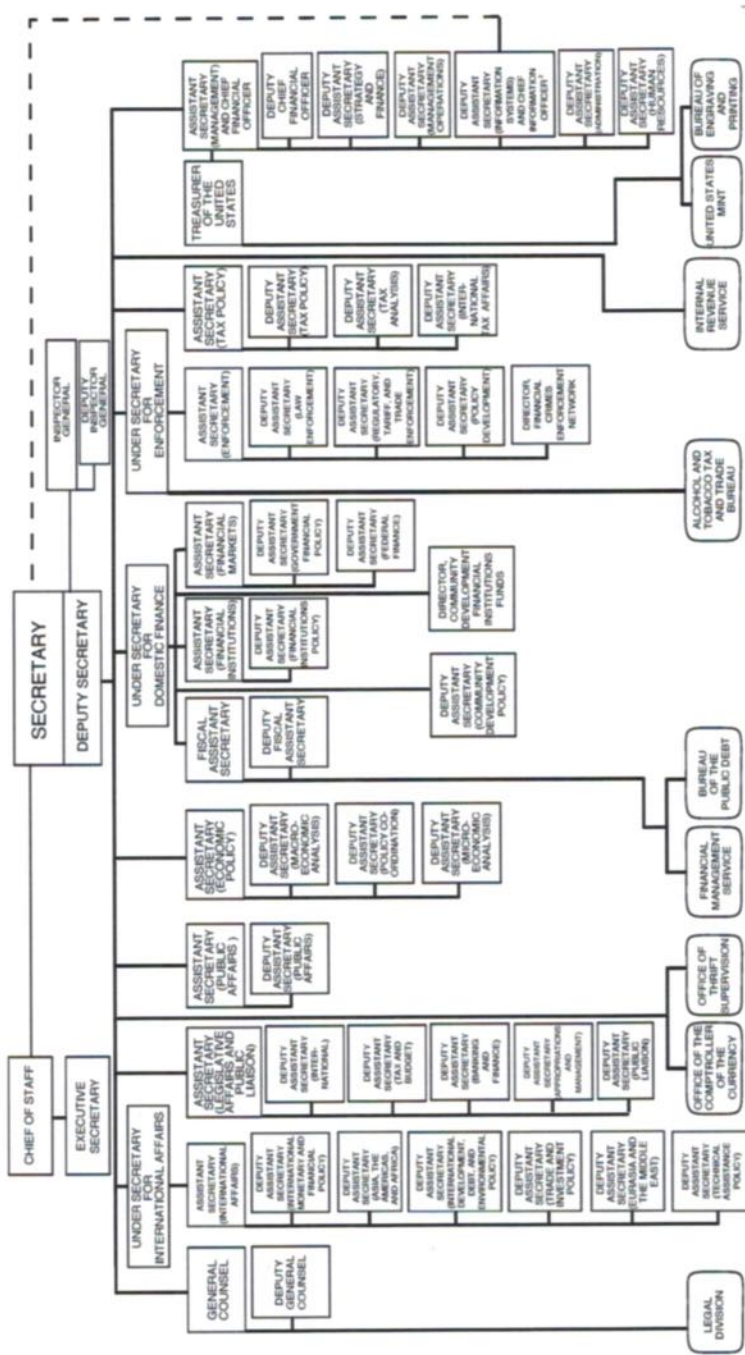
18. CANCELLATIONS. Treasury Order 150-01, "Regional and District Offices of the Internal Revenue Service," dated September 28, 1995, is canceled. Treasury Order 150-02, "Establishment of Certain Offices in the National Office of the Internal Revenue Service," dated January 11, 1994, is superseded.

/S/

Paul H. O'Neill  
Secretary of the Treasury

Attachment: [Organizational Chart](#)

## TREASURY BUREAUS



Assistant Secretary (Management) and Chief Financial Officer is Treasury's Chief Operating Officer.

Deputy Assistant Secretary (Information Systems) is the Chief Information Officer.

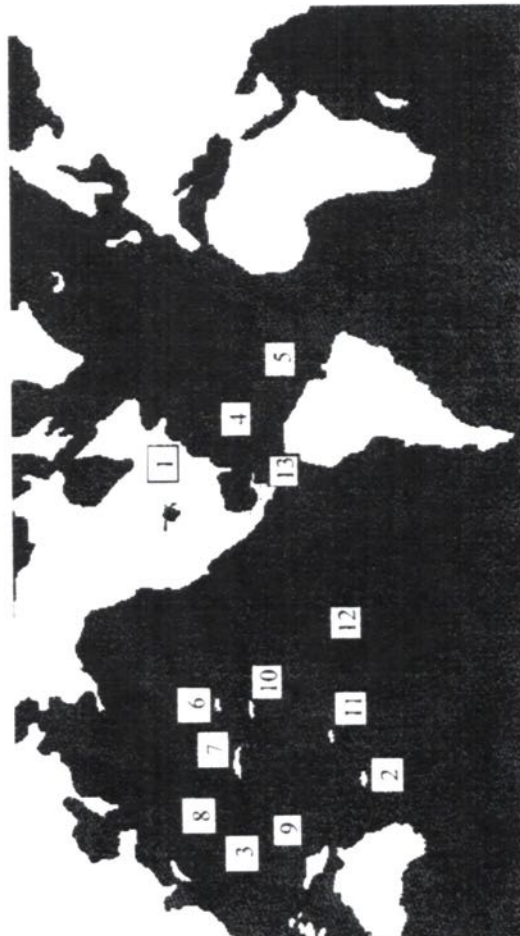
# DISTRICT OF COLUMBIA AND U.S. TERRITORIES POSSESSIONS COMMONWEALTHS AND STATES IN FREE ASSOCIATION

SIXTY-THIRD CONGRESS    SESS 1    1913    CH. 16,    1913    PAGE 177    SECTION TWO

★H. That the word "State" or "United States" when used in this section shall be construed to include (to mean) any Territory, Alaska, the District of Columbia, Puerto Rico, and the Philippine Islands, when construction is necessary to carry out its provisions.

ACT OF CONGRESS    OCTOBER 3, 1913    SIXTEENTH    AMENDMENT

1. District of Columbia
2. American Samoa
3. Guam
4. Commonwealth of Puerto Rico
5. Virgin Islands
6. Midway Island
7. Wake Island
8. Commonwealth of the Northern Marianas
9. Republic of Palau, Federated States of Micronesia (Independent)
10. Johnston Island
11. Baker, Howland and Jarvis Islands
12. Kingman Reef and Palmyra Island
13. Navassa Island

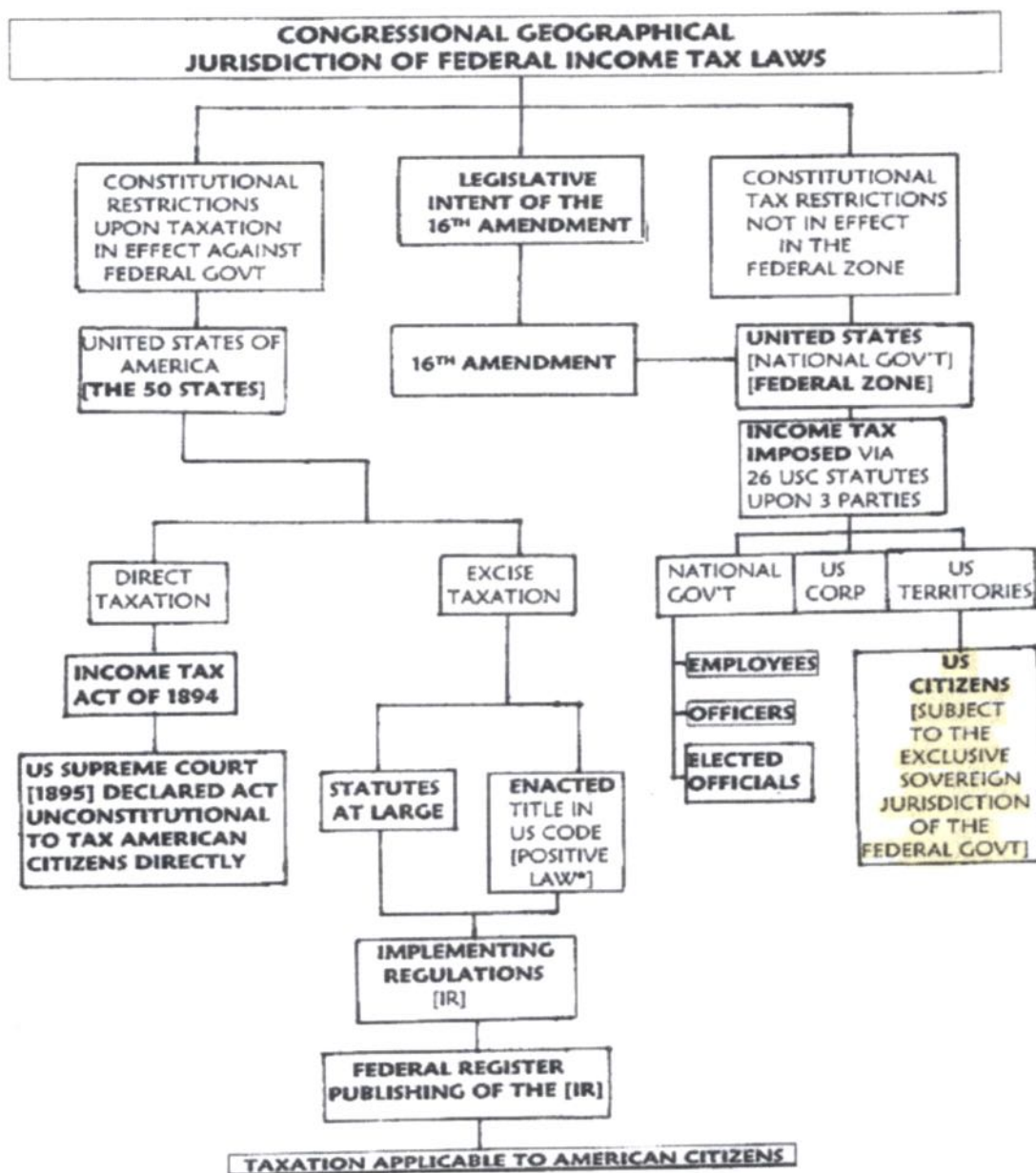


Locator map for all possessions, including unincorporated territories.

IMPORTANT: See current Quarterly Cumulative Supplement for changes.

EXHIBIT 5

Various Constitutional amendments such as the 16th concerning the federal income tax do NOT apply to the 50 FREE & INDEPENDENT States of America, rather only to the exclusive federal areas specified by Congress (see above), because such power jurisdiction is as for only to the 50 States as they are to each other by Law. Re: MERRIAM 36 NF 505, 141 NY 479, Affirmed 16 S.Ct. 1673, 41 Fed 287. This Law has not been changed.





American Law Division

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MEMORANDUM

September 22, 1995

SUBJECT: Constituent Inquiry: Congressional Power to Legislate

AUTHOR: Kenneth R. Thomas

This is to respond to your request to explain how one can identify a law that has been passed under Congress' authority to legislate regarding the District of Columbia, and a law that is passed under Congress' authority to legislate regarding the other fifty states.

Article I of the Constitution addresses the structure and powers of the United States Congress. For example, Article I, §8 contains 18 clauses, each of which addresses one or several areas in which Congress has the authority to Legislate. Other Congressional powers are found in other Articles of the Constitution,<sup>1</sup> or in the various amendments to the Constitution.<sup>2</sup> Among these many powers, Congress has been granted the authority to exercise exclusive jurisdiction over the District of Columbia.<sup>8</sup> It should be noted, however, that there is no similar clause in the Constitution that gives Congress authority to exercise exclusive jurisdiction over the states.

When Congress passes a law, there is no requirement under the Constitution that the Congress identify the nature or source of its authority. Often, a particular piece of legislation may have multiple constitutional authorities, each of which would be sufficient to pass the legislation: Or, in many cases, the legislative authority is derived from overlapping authorities which support some, but not all pieces of the legislation. Thus, for instance, a bill concerning universal health care might be based on the authority of

<sup>1</sup> See, e.g., U.S. Cons., Art. 1V, §8, cl 2 (provides congressional power over federal land and territories).

<sup>2</sup> See, e.g., U.S. Const., Amendment XIV, §5 (giving Congress the power to enforce the Fourteenth Amendment).

<sup>3</sup> U.S. Const., Art. I, §8, cl. 17.

*This legal memorandum was prepared by the American Law Division to enable distribution to more than one client. Copies may be obtained from the American Law Division*

**FEDERAL JURISDICTION TAX QUESTION ANSWERED**

2001 WL 306496

87 A.F.T.R.2d 2001-1233. 2001.1 USTC P 50.366  
(Cite as: 2001 WL 306496 (S.D.Cal.))

United States District Court, S.D. California.

Matthew A. FOGEL, Plaintiff.  
v.  
UNITED STATES of America, Defendant.  
No. 00.-CV-2293-J (LSP).  
Feb. 6, 2001.

**ORDER GRANTING DEFENDANTS MOTION TO DISMISS WITH PREJUDICE**

JONES. District J.

→ \*1 This matter comes before the Court on the United States OF Americas Motion to Dismiss for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted. Because section 2201(a) of the Declaratory Judgment Act [FNI] expressly denies federal courts subject matter jurisdiction over requests for declaratory judgments in federal tax matters, the Governments motion to dismiss for lack of subject matter jurisdiction is GRANTED with prejudice. Because the Court lacks jurisdiction, Defendant's motion to dismiss for failure to state a claim upon which relief may be granted is DENIED as MOOT.

FN1. 28 U.S.C. § 2201(a) (2001).

**BACKGROUND**

Plaintiff, Matthew A. Fogel, was born in New York and has paid taxes in the United States for several years. (Compl.PP 6. 10.) On November 14,2000, Mr. Fogel, *in propria persona*, filed a complaint against the United States of America, alleging "fraud, slavery and involuntary servitude in the application of the Collective Entity Rule." (Compl. at 1.) Plaintiff claims that obtaining a Social Security Number from the government amounts to a contractual relationship with the United States and that paying taxes is voluntary under that contractual relationship. Plaintiff further alleges that because he

was not born "within the boundaries of the United States" he is not a "person" or "taxpayer" within the meaning of the United States tax code and thus, his social security "contract" is void.(Compl.PP10-13.) Plaintiff now seeks a declaratory judgment which provides him with "non-taxpayer" status and rescinds all "contracts" between him and the United States, (Compl. at 3.)

## DISCUSSION

### I. Subject Matter Jurisdiction

#### A. Standard of Review

Under Federal Rule of Civil Procedure 12(b)(1), a motion to dismiss for lack of subject matter jurisdiction may be properly granted if the plaintiff does not meet its burden in establishing that the court has such jurisdiction. Because federal courts are courts of limited jurisdiction, the plaintiff must demonstrate that the court has been authorized to preside over the case either by statute or the constitution. See Willy v. Coastal Corp., 503 U.S. 131, 136-37 (1992). Whenever it appears that the court lacks subject matter jurisdiction, the court is obligated to dismiss the action. Fed.R.Civ.P. 12(h) (3). In a suit against the United States, a 12(b) (1) motion is proper when sovereign immunity has not been waived. See McCarthy v. United States, 850 F.2d 558, 560 (9th Cir.1988). "[A] waiver cannot be implied but must be unequivocally expressed." United States v. King, 395 U.S. 1.4 (1969).

#### B. Analysis

The government's motion to dismiss for lack of subject matter jurisdiction must be granted pursuant to 28 U.S.C. ~ 2201 (a). which expressly declares an exception to federal, court jurisdiction in controversies "with respect to Federal taxes" when the plaintiff requests declaratory relief. See Hughes v. United States, 953 F.2d 531, 536-37 (9th Cir.1991) (where the real issue in the case is whether the plaintiff must pay taxes, the court lacks subject matter jurisdiction under ~ 2201). Because Plaintiff has requested a declaratory judgment finding that he is a "non-taxpayer" and is not required to file taxes in the United States, this Court lacks subject matter jurisdiction and is obligated to grant the United States' motion to dismiss.

\*2 Furthermore, even if Plaintiffs claim validly invoked federal question jurisdiction under 28 U.S.C. §1331, he has failed to demonstrate that the United States has given consent to be sued and thereby waived its sovereign immunity, a requirement that must be met before this Court may preside over such a case. See United States v. Dalm, 494 U.S. 596,608 (1990). Section 1331 itself does not contain a waiver of sovereign immunity. See Kester v. Campbell, 652 F.2d 13 (9th Cir.1981). Because the Plaintiff has failed to establish that the United States has waived its sovereign immunity, there is undeniably no for subject matter jurisdiction in this case. (FN2]

FN2. Plaintiff filed an untimely opposition motion for summary judgment on January 25, 2001. In it he asserts that the United States is not sovereign to him, thus no waiver is necessary. Plaintiffs failure to recognize the U.S. as his sovereign does not obliterate the doctrine of sovereign immunity.

## CONCLUSION

Based on the foregoing, Defendant's Motion to Dismiss for lack of subject matter jurisdiction is GRANTED with prejudice pursuant to section 2201 (a) of Declaratory Judgment Act. The Defendant's Motion to Dismiss for failure to state a claim upon which relief may be granted is DENIED as MOOT. Plaintiffs Motion for Summary Judgment is also DENIED as MOOT. The Clerk of the Court is ORDERED to close this file

IT 550 ORDERED.

END OF DOCUMENT



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CFR (</cfr/text>) › Title 26 (</cfr/text/26>) › Chapter I (</cfr/text/26/chapter-I>) › Subchapter F (</cfr/text/26/chapter-I/subchapter-F>) › Part 301 (</cfr/text/26/part-301>) › Subpart - Judicial Proceedings (</cfr/text/26/part-301/subpart-118>) › Section 301.7514-1

There are 20 Updates appearing in the Federal Register for 26 CFR 301. View below or at eCFR (GPOAccess) ([http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title26/26cfr301\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title26/26cfr301_main_02.tpl))

**CFR** ([/cfr/text/26/301.7514-1?qt-cfr\\_tabs=0#qt-cfr\\_tabs](/cfr/text/26/301.7514-1?qt-cfr_tabs=0#qt-cfr_tabs))

**Updates** ([/cfr/text/26/301.7514-1?qt-cfr\\_tabs=1#qt-cfr\\_tabs](/cfr/text/26/301.7514-1?qt-cfr_tabs=1#qt-cfr_tabs))

**Authorities (U.S. Code)** ([/cfr/text/26/301.7514-1?qt-cfr\\_tabs=2#qt-cfr\\_tabs](/cfr/text/26/301.7514-1?qt-cfr_tabs=2#qt-cfr_tabs))

**Rulemaking** ([/cfr/text/26/301.7514-1?qt-cfr\\_tabs=3#qt-cfr\\_tabs](/cfr/text/26/301.7514-1?qt-cfr_tabs=3#qt-cfr_tabs))

[prev \(/cfr/text/26/301.7513-1\)](/cfr/text/26/301.7513-1) | [next \(/cfr/text/26/301.7515-1\)](/cfr/text/26/301.7515-1)

§ 301.7514-1 Seals of office.

**(a) Establishment of seals—**

**(1) Commissioner of Internal Revenue.** There is hereby established in and for the office of the Commissioner of Internal Revenue an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "Office of" and in the lower part the words "Commissioner of Internal Revenue."



(<http://www.ecfr.gov/graphics/ec14no91.123.gif>)

**(2) Establishment of uniform seal.**

**(i)** In addition to the seals of office prescribed for those offices set forth in paragraphs (a)(3) through (8) of this section, a uniform seal for use by any office of internal revenue is established. The uniform seal is described as follows, and is illustrated in this paragraph (a)(2) **(i).** A circle within which shall appear that part of the seal of the Treasury Department represented by the shield with a dark background. Exterior to this circle and within a circumscribed circle forming the exterior of the seal shall appear words describing the specific office of internal revenue authorized to use the seal under this section. This paragraph (a)(2) is effective on October 27, 1995. The uniform seal is as follows:



(<http://www.ecfr.gov/graphics/ec14no91.124.gif>)

(ii) The uniform seal may be used by any office of internal revenue set forth in paragraphs (a) (3) through (8) of this section, and any other office designated by the Commissioner to use a seal, including the following internal revenue offices resulting from a reorganization of the IRS that will be implemented beginning October 1, 1995:

Office of Regional Commissioner for:

Midstates Region (Dallas)

Northeast Region (Manhattan)

Southeast Region (Atlanta)

Western Region (San Francisco)

Office of District Director for:

Arkansas-Oklahoma District (Oklahoma City)

Brooklyn District

Central California District (San Jose)

Connecticut-Rhode Island District (Hartford)

Delaware-Maryland District (Baltimore)

Georgia District (Atlanta)

Gulf Coast District (New Orleans)

Houston District

Illinois District (Chicago)

Indiana District (Indianapolis)

Kansas-Missouri District (St. Louis)

Kentucky-Tennessee District (Nashville)

Los Angeles District

Manhattan District

Michigan District (Detroit)

Midwest District (Milwaukee)

New Jersey District (Newark)

New England District (Boston)

North Central District (St. Paul)

North Florida District (Jacksonville)

North-South Carolina District (Greensboro)

North Texas District (Dallas)

Northern California District (Oakland)

Ohio District (Cincinnati)

Pacific-Northwest District (Seattle)

Pennsylvania District (Philadelphia)

Rocky Mountain District (Denver)

South Florida District (Fort Lauderdale)

South Texas District (Austin)

Southern California District (Laguna Niguel)

Southwest District (Phoenix)

Upstate New York District (Buffalo)

Virginia-West Virginia District (Richmond)

Office of Director of Computing Centers in:

Detroit

Memphis

Martinsburg

Office of Director of Submission Processing Centers in:

Austin

Cincinnati

Memphis

Kansas City

Ogden

Office of Director of Customer Service Centers in:

Andover Atlanta Austin Baltimore Brookhaven Buffalo Cincinnati Cleveland Dallas Denver Fresno

Indianapolis Jacksonville Kansas City Memphis Nashville Ogden Philadelphia Pittsburgh

Portland, OR Richmond St. Louis Seattle.

### **(3) District Directors of Internal Revenue.**

(i) There is hereby established an official seal in and for each of the offices of District Director of Internal Revenue listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "District Director of Internal Revenue" and in the lower part the location of the office for which the seal is established.



(<http://www.ecfr.gov/graphics/ec14no91.125.gif>)

(ii) The offices of District Director of Internal Revenue for which seals are established in subdivision (i) of this subparagraph are as follows:

District Director of Internal Revenue, Birmingham, Ala.

District Director of Internal Revenue, Anchorage, Alaska.

District Director of Internal Revenue, Phoenix, Ariz.  
District Director of Internal Revenue, Little Rock, Ark.  
District Director of Internal Revenue, Los Angeles, Calif.  
District Director of Internal Revenue, San Francisco, Calif.  
District Director of Internal Revenue, Denver, Colo.  
District Director of Internal Revenue, Hartford, Conn.  
District Director of Internal Revenue, Wilmington, Del.  
District Director of Internal Revenue, Ft. Lauderdale, Fla.  
District Director of Internal Revenue, Jacksonville, Fla.  
District Director of Internal Revenue, Atlanta, Ga.  
District Director of Internal Revenue, Honolulu, Hawaii.  
District Director of Internal Revenue, Boise, Idaho.  
District Director of Internal Revenue, Chicago, Ill.  
District Director of Internal Revenue, Springfield, Ill.  
District Director of Internal Revenue, Indianapolis, Ind.  
District Director of Internal Revenue, Des Moines, Iowa.  
District Director of Internal Revenue, Wichita, Kans.  
District Director of Internal Revenue, Louisville, Ky.  
District Director of Internal Revenue, New Orleans, La.  
District Director of Internal Revenue, Augusta, Maine.  
District Director of Internal Revenue, Baltimore, Md.  
District Director of Internal Revenue, Boston, Mass.  
District Director of Internal Revenue, Detroit, Mich.  
District Director of Internal Revenue, St. Paul, Minn.  
District Director of Internal Revenue, Jackson, Miss.  
District Director of Internal Revenue, St. Louis, Mo.  
District Director of Internal Revenue, Helena, Mont.  
District Director of Internal Revenue, Omaha, Nebr.  
District Director of Internal Revenue, Portsmouth, N.H.  
District Director of Internal Revenue, Newark, N.J.  
District Director of Internal Revenue, Albuquerque, N. Mex.  
District Director of Internal Revenue, Albany, N.Y.  
District Director of Internal Revenue, Brooklyn, N.Y.  
District Director of Internal Revenue, Buffalo, N.Y.  
District Director of Internal Revenue, Manhattan, New York, N.Y.  
District Director of Internal Revenue, Greensboro, N.C.  
District Director of Internal Revenue, Fargo, N. Dak.  
District Director of Internal Revenue, Cincinnati, Ohio.  
District Director of Internal Revenue, Cleveland, Ohio.  
District Director of Internal Revenue, Oklahoma City, Okla.  
District Director of Internal Revenue, Portland, Oreg.  
District Director of Internal Revenue, Philadelphia, Pa.  
District Director of Internal Revenue, Pittsburgh, Pa.  
District Director of Internal Revenue, Providence, R.I.  
District Director of Internal Revenue, Columbia, S.C.  
District Director of Internal Revenue, Aberdeen, S. Dak.

District Director of Internal Revenue, Nashville, Tenn.  
District Director of Internal Revenue, Austin, Tex.  
District Director of Internal Revenue, Dallas, Tex.  
District Director of Internal Revenue, Houston, Tex.  
District Director of Internal Revenue, Salt Lake City, Utah.  
District Director of Internal Revenue, Richmond, Va.  
District Director of Internal Revenue, Burlington, Vt.  
District Director of Internal Revenue, Seattle, Wash.  
District Director of Internal Revenue, Parkersburg, W. Va.  
District Director of Internal Revenue, Milwaukee, Wis.  
District Director of Internal Revenue, Cheyenne, Wyo.

(iii) There is hereby established an official seal in and for each of the offices of district director of internal revenue listed in paragraph (a)(2)(iv) of this section. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



(<http://www.ecfr.gov/graphics/ec14no91.126.gif>)

(iv) The offices of district director of internal revenue for which seals are established in paragraph (a)(2)(iii) of this section are as follows:

District Director of Internal Revenue, Laguna Niguel, CA.,  
District Director of Internal Revenue, Sacramento, CA.,  
District Director of Internal Revenue, San Jose Dist.

(v) There is hereby established an official seal in and for the office of district director of internal revenue listed in paragraph (a)(2)(vi) of this section. The seal is described as follows, and illustrated below: A circle within which shall appear the Internal Revenue emblem. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "DISTRICT DIRECTOR OF INTERNAL REVENUE" and in the lower part the location of the office for which the seal is established.



(<http://www.ecfr.gov/graphics/ec14no91.127.gif>)

(vi) The office of district director of internal revenue for which the seal is established in paragraph (a)(2)(v) of this section is as follows:

District Director of Internal Revenue, Las Vegas, Nevada.

**(4) Assistant Commissioner (International).** There is hereby established in and for the office of the Assistant Commissioner (International) an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "ASSISTANT COMMISSIONER (INTERNATIONAL)" and in the lower part "Washington, D.C. Internal Revenue Service".



(<http://www.ecfr.gov/graphics/ec14no91.128.gif>)

**(5) Regional Commissioners of Internal Revenue.**

(i) There is hereby established an official seal in and for each of the offices of Regional Commissioner of Internal Revenue listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "Regional Commissioner of Internal Revenue" and in the lower part the title of the region for which the seal is established.



(<http://www.ecfr.gov/graphics/ec14no91.129.gif>)

(ii) The offices of the Regional Commissioner of Internal Revenue for which seals are established in subdivision (i) of this subparagraph are as follows:

Regional Commissioner of Internal Revenue, Central Region.  
 Regional Commissioner of Internal Revenue, Mid-Atlantic Region.  
 Regional Commissioner of Internal Revenue, Midwest Region.  
 Regional Commissioner of Internal Revenue, North-Atlantic Region.  
 Regional Commissioner of Internal Revenue, Southeast Region.  
 Regional Commissioner of Internal Revenue, Southwest Region.  
 Regional Commissioner of Internal Revenue, Western Region.

**(6) Directors of Internal Revenue Service Centers.**

(i) There is hereby established an official seal in and for each of the offices of Director of Internal Revenue Service Center listed in subdivision (ii) of this subparagraph. The seal is described as follows, and one such seal is illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words "Director, Internal Revenue Service Center" and in the lower part the name of the region and the name of the principal city in or near which the service center is located.



(<http://www.ecfr.gov/graphics/ec14no91.130.gif>)

(ii) The offices of Director of Internal Revenue Service Center for which seals are established in subdivision (i) of this subparagraph are as follows:

Director, Internal Revenue Service Center, Central Region, Covington, Ky.  
 Director, Internal Revenue Service Center, Mid-Atlantic Region, Philadelphia, Pa.  
 Director, Internal Revenue Service Center, Midwest Region, Kansas City, Mo.  
 Director, Internal Revenue Service Center, North-Atlantic Region, Andover, Mass.  
 Director, Internal Revenue Service Center, North-Atlantic Region, Brookhaven, N.Y.  
 Director, Internal Revenue Service Center, Southeast Region, Chamblee, Ga.  
 Director, Internal Revenue Service Center, Southeast Region, Memphis, Tenn.  
 Director, Internal Revenue Service Center, Southwest Region, Austin, Tex.  
 Director, Internal Revenue Service Center, Southwest Region, Ogden, Utah  
 Director, Internal Revenue Service Center, Western Region, Fresno, Calif.

**(7) Director of Internal Revenue Computing Center.** There is hereby established in and for the office of the Director of the Internal Revenue Computing Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words

“DIRECTOR, INTERNAL REVENUE SERVICE” and in the lower part “Detroit Computing Center Detroit, Michigan”.



(<http://www.ecfr.gov/graphics/ec14no91.131.gif>)

**(8) Director of Internal Revenue Compliance Center.** There is hereby established in and for the office of the Director of the Internal Revenue Compliance Center an official seal. The seal is described as follows, and illustrated below: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield and side wreaths. Exterior to this circle and within a circumscribed circle in the form of a rope shall appear in the upper part the words “DIRECTOR, INTERNAL REVENUE COMPLIANCE CENTER” and in the lower part “Southwest Region Austin, Tex”.



(<http://www.ecfr.gov/graphics/ec14no91.132.gif>)

**(b) Custody of seal.** Each seal established by this section shall be in the custody of the officer for whose office such seal is established.

**(c) Use of official seal.** Each seal of office established by this section may be affixed in lieu of the seal of the Treasury Department to any certificate or attestation required to be made by the officer for whose office such seal is established in authentication of originals and copies of books, records, papers, writings, and documents of the Internal Revenue Service in the custody of such officer, for all purposes, including the purposes of 28 U.S.C. 1733 (/uscode/text/28/1733) (b), Rule 44 of the Federal Rules of Civil Procedure, and Rule 27 of the Federal Rules of Criminal Procedure, except that—

- (1) No such seal shall be affixed to material to be published in the *Federal Register*, and
- (2) The seal of the office of a District Director of Internal Revenue or the Director of International Operations shall not be affixed to the certification of copies of books, records, papers, writings, or documents in his custody in any case in which, pursuant to Executive order, Treasury decision, or part 601 of this chapter (/cfr/text/26/601) (Statement of Procedural Rules), such copies may be furnished to applicants only by the Commissioner.

**(d) Judicial notice.** In accordance with the provisions of section 7514, judicial notice shall be taken of the seals established under this section.

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- 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:

Barack Hussein Obama  
THE WHITE HOUSE  
1600 PENNSYLVANIA AVE. NW  
WASHINGTON, DC  
20500

## 2. Article Number

(Transfer)

7012 1640 0002 1363 8994

PS Form 3811, July 2013

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

## A. Signature

X

WHITE HOUSE POSTAL UNIT

Agent

☐ Addressee

## B. Received by (Printed Name)

APR - 3 2015

## C. Date of Delivery

## D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes☐ No

## 3. Service Type

☒ Certified Mail®☐ Priority Mail Express™☐ Registered☒ Return Receipt for Merchandise☐ Insured Mail☐ Collect on Delivery

## 4. Restricted Delivery? (Extra Fee)

☐ Yes

U.S. Postal Service™

## CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

WASHINGTON DC 20500

Postage \$

Certified Fee

Return Receipt Fee

(Endorsement Required)

Restricted Delivery Fee

(Endorsement Required)

Total Postage &amp; Fees \$

Sent To

Street, Apt. No.,

or PO Box No.

City, State, ZIP+4

Barack Hussein Obama  
The White House  
1600 Pennsylvania Ave. NW, WA. DC  
20500

PS Form 3800, August 2006

See Reverse for Instructions

U.S. Postal Service™

## CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

WASHINGTON DC 20224

Postage \$

Certified Fee

Return Receipt Fee

(Endorsement Required)

Restricted Delivery Fee

(Endorsement Required)

Total Postage &amp; Fees \$

Sent To

Street, Apt. No.,

or PO Box No.

City, State, ZIP+4

Commissioner of IRS John Koskinen  
1111 Constitution Ave NW  
Washington DC 20224

PS Form 3800, August 2006

See Reverse for Instructions

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- 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:

Commissioner of The IRS  
John Koskinen  
1111 Constitution Av, NW  
WASHINGTON, DC  
20224

## 2. Article Number

(Transfer from service)

7012 1640 0002 1363 9045

PS Form 3811, July 2013

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

## A. Signature

X

☐ Agent☐ Addressee

## B. Received by (Printed Name)

## C. Date of Delivery

## D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes☐ NoReceived by the  
Commissioner Correspondence  
Office

MAR 30 2015

## 3. Service Type

☒ Certified Mail®☐ Priority Mail Express™☐ Registered☒ Return Receipt for Merchandise☐ Insured Mail☐ Collect on Delivery

## 4. Restricted Delivery? (Extra Fee)

☐ Yes

**U.S. Postal Service™**  
**CERTIFIED MAIL™ RECEIPT**  
*(Domestic Mail Only; No Insurance Coverage Provided)*

For delivery information visit our website at [www.usps.com](http://www.usps.com)

WASHINGTON DC 20220

Postage	\$	\$2.45
Certified Fee		\$3.30
Return Receipt Fee (Endorsement Required)		\$2.70
Restricted Delivery Fee (Endorsement Required)		\$0.00
<b>Total Postage &amp; Fees</b>	<b>\$</b>	<b>\$8.45</b>



Sent To  
**SECRETARY OF THE TREASURY, Jacob J. Lew**  
 Street, Apt. No.,  
 or PO Box No. **1500 Pennsylvania Ave. NW**  
 City, State, ZIP+4 **Washington DC 20220**

PS Form 3800, August 2006

See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- 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: **Jacob J. Lew**  
**Secretary of The Treasury**  
**1500 Pennsylvania Ave. NW**  
**Washington, DC**  
**20220**

2. Article Number  
 (Transfer from se

7012 1640 0002 1363 9038

PS Form 3811, July 2013

Domestic Return Receipt

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

**X**

- ☐ Agent  
☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

**RECEIVED**  
**APR 14 2015**

**FRP 306**

3. Service Type

- ☒ Certified Mail® ☐ Priority Mail Express™  
☐ Registered ☒ Return Receipt for Merchandise  
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee)

☐ Yes