

MASTER FILE

**What Secret IRS File Subjects You To
Anything the IRS Wants To Do To You
And How To Change All That?**

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MASTER FILE

What Secret IRS File Subjects You to IRS Authority?

Have you or a friend or relative ever been chased by the IRS for back taxes that seemed *waaaay* out of line? Ever been chased by the IRS for back taxes in excess of what you actually made for that year? Ever received from the IRS a Notice or collection letter that had “SB” in the upper right corner of the notice or letter and wondered what that meant? How about a letter from the IRS Small Business Division when you were not a small business?

These and many other actions happen every year to millions of Americans. Some of these collection letters are well-deserved. No one should say or do anything in support anyone who cheats on their income tax forms. If you can't be honest in what you are doing, you are doing the wrong thing.

But many Americans work hard, complete their tax returns, pay their taxes, and then get hit for additional back taxes, penalties and interest with no explanation. And they have that feeling deep in their gut that something is wrong.

This booklet contains detailed information about a relatively new means to find out what is going on. The IRS keeps a secret file on each and every American that has ever filed a tax return, and in that file are a whole host of “facts” that the IRS does not want you to know. While it is true that quite a number of people have been writing and speaking about this “secret file” for a number of years, it is only in recent years that the full threat of this “secret file” has been exposed, and your need to completely disable that threat has been clearly and properly revealed. The secret file we will be exposing in this booklet contains all sorts of inaccurate and possibly fraudulent details. Over the years I have reviewed close to 3,000 IMFs, and every one of them includes serious errors about the individual whose name is one the file.

This file is called the **Individual Master File**, or IMF.

The information in your IRS files, and especially in your Individual Master File, is what places you under the authority and jurisdiction of the Internal Revenue Service ... who often mistakes itself for the all-powerful “judge, jury, and executioner” of a totalitarian government (not just a department within a Constitutional Republic!), and sometimes engages in actions against many individual Americans that are far beyond its authority.

In this booklet, we will take a close look at the Individual Master File and see how this could be true.

But first let us digress a little so we can better understand how and why the IRS stores and tracks information concerning Americans.

The IRS keeps its records separated into a number of different databases. There may be many legitimate reasons for this, among them the need to have files of a manageable size. More than 130 million tax returns are filed each year, and each return is added to a file of existing returns from that same individual. So you can imagine that the IRS records are probably the largest collection of data on the planet. This makes record-keeping an absolute nightmare for the IRS and its database managers. Consequently, the IRS breaks this huge stack of records into separate databases grouped according to specific function or content, and spreads the database management responsibilities to many different employees in many different offices across America.

There is a database of information on those who prepare returns for others. There is a database of information on all federal tax liens filed. There is a database of information on all businesses that hire and pay employees. There is a database of information on all correspondence received from individuals by the IRS. There is a database of information on taxpayer feedback surveys. There is a database of information on undelivered refund checks. There is a database of information on soldiers who died or went missing before they could file their annual returns. There is even a database of information on IRS employees who file late returns or don't file returns at all. (Imagine that!)

There are more than 200 individual databases, or records systems, used by the IRS to track everything about every American that it possibly can. And one of the "benefits" of having separate databases is that any attempt by you to get your hands on your records can be stymied and frustrated, and sometimes totally stymied. The IRS Disclosure Procedures require that any request for records must include the form number or document title, the specific name of the database in which it is contained, and the numerical designation of that database. The IRS generally will not deny you access to your records, but it will make sure that you have to work hard to get at them.

Say you want to find out what happened to the house the IRS confiscated from your sweet grandmother when she couldn't pay your grandfather's taxes after he died unexpectedly. It is not enough that you ask about the current status and disposition of a house at a specific address. You must ask for the current status and disposition of a particular house at a specific address which is contained in a database named "Acquired Property Records" with the numerical designation of "Treasury/IRS 26.001." Any of the relevant details that the IRS demands and deems as necessary better be in the request. If you don't include it all in your request, you just may receive a somewhat short comment from the Disclosure

Officer that the IRS is not required to perform research for you, but only required to produce records for you. And your request for records will be denied.

As a result, you can well imagine the difficulty in searching for a specific piece of information in the huge collection of data stored by the IRS. You have to know the name of the database you want to access, the numerical designation of that database, and often the location of the office that houses the computer system that contains that specific database. If you miss any one of those details in your request, you will most likely receive a letter from the Disclosure Office indicating its inability to fulfill your request. This is at least partially by design – the IRS does not WANT you to have easy access to your files. To some extent this is because the IRS doesn't want to get bogged down in copying and mailing lots of pages to thousands of Americans each month. But sometimes it seems that obtaining your documents is difficult because the IRS just might have data there that would hurt specific agents if it were to become public knowledge.

Let me make that more clear. **The IRS almost certainly has false and possibly fraudulent data concerning you in its permanent records.**

I have seen IRS records that claim a particular individual was visited by a local IRS agent and the individual waved a gun around, threatening the agent. These claims were then forwarded to another IRS office, which naturally became alarmed. A well-armed team of Criminal Investigation Division (CID) officers accompanied the next IRS agent to visit the individual. Comments in the file by the CID team indicated a confrontation took place where the CID officers pulled out handguns and aimed them at the individual.

At that moment, any movement or even comment by the individual could have pushed the CID agents enough to make them feel threatened, resulting in them pulling their triggers and killing the man. The individual was both careful and lucky, and no one was hurt in the confusion. However, on deeper investigation, it turned out that the original agent reporting the initial firearm confrontation had never visited that individual at all and simply lied about it. The agent apparently entered the comments into the record because the individual had said something which angered the IRS agent, and that agent set into motion actions that could very well have cost the man his life!

I have seen records that gave an account of an individual who did not seem (to the agent) to be cooperating with the IRS in its investigation into another man. Because of his apparent lack of cooperation, the IRS fabricated a large amount of overdue taxes and instigated a levy against 100% of the man's monthly retirement check. It took months for the levy to be stopped, and all allegations of wrong-doing by the agent were covered up or ignored by the IRS. And there was no refund of the illegally and fraudulently confiscated funds.

I have seen records where the agent has flagged the individual as being an importer of illegal drugs. Of course, no allegations of such activities were ever passed to law enforcement because then there would be an investigation. Any investigation would have resulted in the individual proving no involvement with drugs at all. No, letting law enforcement know about a possible drug deal was not the reason for the IRS flagging his account in this manner. The reason the IRS had flagged that man as an importer of illegal drugs was because the agent could more easily justify searching for "hidden income sources" and therefore could perform all sorts of harassing data searches, audits, and investigations.

In truth, I have seen hundreds of IMFs where the individual was flagged as an importer of illegal drugs, and to my knowledge the IRS has never reported any of these individuals to any law enforcement organization.

I have seen records documenting all sorts of IRS illegalities which became evident only after careful examination. Believe me, it sometimes seems that the IRS does not want Americans to see its records on them because for years many agents, used to doing what they wanted with no accountability, freely and openly documented actions that would land those same agents in jail - in a just world, that is.

And most of all, I have reviewed several thousand master files, each and every one of them containing inaccuracies and illegalities. It sometimes seems that, if exposed and then properly prosecuted, the inaccurate data in these Master Files would result in court cases where the IRS would be hit with huge fines that would become the retirement of the individuals victimized by the IRS. Some IMFs had errors so serious that they could result in jail sentences being "awarded" to the IRS agents. Again, in a just world...

And it is the information in your IRS files, especially in your Individual Master File, that is what places you under the almost unlimited authority and jurisdiction of the Internal Revenue Service.

In this booklet, we will take a close look at the Individual Master File and see how this could be true. We will see how to obtain it and how to understand it.

"But Wait!" you say. "Doesn't federal law require the IRS to keep accurate records if it is going to keep any records at all?" The simplistic answer to that question is "yes." But the real answer to that question is "So what?" In truth, how do you know if the IRS is doing its job unless you check those records? What kinds of problems have you experienced, or are about to experience, because of these false entries in your files? And what is the risk to you if you do not check those files?

The IRS could be after you for back taxes on money you never earned. Or it could be preparing a criminal investigation against you because your return got

lost in the mail and the IRS never received it. Or possibly an IRS agent made an error in your record resulting in the IRS secretly going to all your family and friends and business associates and even your boss and asking all sorts of questions. Believe me, I have seen situations where this happened and I have watched how quickly family and friends and business associates distanced themselves from the individual without ever questioning the accuracy or validity of the suspicions of the IRS.

The bad news in all this? There is no IRS procedure to automatically check the data and assure that your records are correct. The only way anyone can know is if they requested their records and reviewed them. But even if an individual is able to obtain some or all of the requested records, the IRS keeps your IMF in a very cryptic format, making it pretty much unreadable by most IRS employees and almost all individuals. There are, however, books and materials available that you can use to decode the entries in your records. We will demonstrate that entire process very briefly in this booklet. In addition, at the end of this booklet you will find out how to obtain your own copy of the 650 page book published by the IRS that is required to decode your files.

When you request your records through a Freedom Of Information Act (FOIA) or Privacy Act request, the IMF documents that will be forwarded to you have a standard layout that is common to all IMF documents. The IMF comes in two different flavors, Complete and Specific, each one important. The IMF-Complete is only slightly different than the IMF-Specific. Both formats are broken into similar sections, each with its own purpose and showing its own data.

Because of limited space, we will take a look only at the IMF-Specific.

At the very top of the IMF-Specific report is the heading. It includes several items common to headings: page number, title (IMF Transcript-Specific), Employee ID Number, Account Number (SSN), and some dates. The heading ends with a line of asterisks across the top of the page.

Below the line of asterisks at the top of the first page and continuing about one-third down the page is called the **Entity Section**. It establishes who and what you are as an entity. This section identifies you through your name, address, account number (SSN) and your spouse information. It also defines the type of entity you are and gives some information about that entity, and it claims what year you last filed a return (for most Americans this would be last year), plus some other information the IRS probably hopes you won't see.

The second section, called the **Module Section**, begins where the **Entity Section** leaves off and shows the main contents of the return that was filed. To the IRS, a module is the return for that particular year. In your case, you probably filed your return. But according to the IRS, more than 45 million

Americans do not file returns and pay taxes. *This means that one in four of your family and friends do not file and do not pay, and they simply don't tell you about it.* For these people, the return indicated in the IMF Module Section is a bogus return filed for them by the IRS, called a Substitute for Return (SFR). In the case of an SFR, all income numbers are usually entered as zeros, and then several transaction codes are entered into the record at a later time to make many adjustments to the amounts due.

The **Transactions Section** lists a series of Transaction Codes which follow directly on the heels of the Module Section. The Module Section contains only one transaction code (either a TC 150 or an SFR 150) indicating which type of return was filed. The **Transaction Section** contains all the actions conducted by the IRS to cause the entries, or as a result of the entries, in the **Module Section**. These transaction codes describe specific collection letters mailed to you, and specific forms and taxes and penalties that the IRS has entered in your record. Only **Transaction Codes** that are listed as being allowed for your "entity" can be entered in this section. Consequently, there must be a clear description of your "entity" in the **Entity Section** above. Please note this: only transaction codes that are consistent with your entity description may be entered into your Individual Master File. All other entries are disallowed by law or by the software. Take a moment to contemplate what that means, and then continue reading.

The last section, called the **Status Section**, contains a series of Master File **Status Codes**. These **Stat Codes** describe specific actions taken. **Stat Codes** can be entered for all sorts of actions. You will sometimes find status codes in this section for actions that don't make sense or never happened as far as you know. The IRS agent can use this section to document activity so the boss will think, "Hmmm. Agent Smith is certainly getting a lot done." Every **Transaction Code** requires a Document Locator Number (DLN), so anyone can ultimately look up the physical documents actually filed or the description of action actually performed. (We will talk later about the increasing pattern I have seen over the past five years of entering bogus DLNs so there is no collection of documents for anyone to see if they request that DLN. Perhaps this is simply an issue of convenience for the IRS, but I have seen some things that cause me to wonder if a fake DLN was entered so the agent doesn't have to file anything that could get him or her in trouble. But more on this later...) **Status Codes** do not require any DLNs and therefore can be used to falsify an agent's activities just to cover their actions, legal or not. There is no way to document if the action taken was actually taken, especially actions that are required by tax law. I have not seen this situation often, but I have seen it entirely too frequently.

The primary difference between the IMF-Complete and IMF-Specific is the fact that the Complete has one **Entity Section** and then a **Module** and **Transaction Sections** each for multiple years. The Specific has all three sections, but reports on only one year per report.

Below is a sample Privacy Act Request that I have used to obtain thousands of IMF records for clients. And at the end of this booklet I have attached a list of the IRS Disclosure Offices for you to use. Find the Disclosure Office nearest to you and substitute that address for the one in the letter. You send the Privacy Act Request to the nearest Disclosure Office and you can expect your documents to arrive in the mail within four weeks. It usually takes only minutes to enter the details into the IRS computer system and print out your records, but the IRS will usually take the full time allowed by law to get your IMF in your hands.

I. M. Free
c/o 1234 Main Street
Anycity, CA 92199

December 07, 2009

Internal Revenue Service
Ogden Campus Disclosure Office
P.O. Box 9941
Ogden, UT 84409

RE: Account No. 999-99-9999 used to identify and maintain your system of records

PRIVACY ACT (PA) REQUEST

Dear Sirs:

This is a request under the FREEDOM OF INFORMATION ACT at 5 U.S.C. 552, PRIVACY ACT at 5 U.S.C. 552a and INTERNAL REVENUE CODE at 26 U.S.C. 6103 and 6110. This request does not fall under exception 26 U.S.C. 6103(e)(7). These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702(f).

Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following: (1) those portions reasonably segregable after the exempt material is deleted; (b) detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records. See IRM [1.3]13.7.1 (08-31-2000) Approach to Exemptions, and; (c) provide the name of the official and correct address to whom an administrative appeal should be addressed.

I am requesting copies of records in lieu of personal inspection of the requested records.

I am attesting under the penalty of perjury under the laws of the United States of America 28 U.S.C. 1746(1) and from without the "United States", that I am a category 5 CFR 294.103(d) requester. Pursuant to 5 U.S.C. 552(a)(6)(A)(i), you have no more than 20 days to respond to this request.

No certification of records is required (see IRM 11.3.6) at this time.

Please send me a copy of all documents for above referenced requester and for tax years 2001, 2003, 2004, 2005, 2006, 2007, 2008, and 2009 which are maintained in the following records or systems of records.

Item # Item description

01. A copy of all documents maintained in the system of records identified as "Individual Master File (IMF) specific and not literal; Data Service, Treasury/IRS 24.030" or simply "IMF MCC TRANSCRIPT-SPECIFIC".

02. A copy of all documents identified as Individual Master File (IMF) complete and not literal; Data Service, Treasury/IRS 24.030" "IMF MCC TRANSCRIPT-COMplete" that includes the period in question but may include a longer time period if not selectable for only the specific interval requested.

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

I understand the penalties provided in 5 U.S.C. 552(a)(i)(3) for requesting or obtaining access to records under false pretenses.

Respectfully submitted,

I. M. Free

Enclosure(s):

Photocopy of Drivers License enclosed to provide proof of identification

[Please note that you will need to enclose a photocopy of your drivers license for identification purposes, or else have the PA Request notarized. This is required by law and is for your protection. You certainly do not want your IRS files to be easily obtained by just anyone, do you? So photocopy your DL or have someone notarize your request.]

Now that you have a copy of your IMF records, take some time to review what you have. Also, by now you should have taken the time to download the IRS 6209 Manual (instructions to do so are at the end of this booklet). The 6209 Manual is published by the IRS to help you decode the IMF. The first thing you will notice is that you can understand almost nothing in the IMF. The second thing you will notice is that you can understand almost nothing in the IRS 6209 Manual. And this is the manual the IRS is required by law to publish in order to help you “decode” your IMF. You can’t understand the file, and you can’t understand the decoding manual. Does anyone smell a rat here?

Because of attempts by the IRS to assure you will not understand your records, I have included in this booklet an actual IMF and some of the decoded details that we furnish to our clients. Your own IMF may or may not have the same details, or even the same errors, that you will see below. But after reviewing thousands of IMFs, it appears that at least 80 percent of them have these errors and more.

Below is an actual IMF I have in my client files. It was not chosen for all the errors it contains. It is quite typical of almost every IMF we receive in our office. Allow me to point out some items in the ***Entity Portion***. Remember, that is the portion that extends partway down the first page to the second line of asterisks, where the “Tax Period” is listed.

000368

PAGE NO-0001

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-276-50307

ACCOUNT NO ██████████ 11-06-2007
 NAME CONT- ██████████ CYCLE-200745

 FOR-7927650307 BY-7927650307 ON-11062007 TYP-S-30-200012
 TIME-13:00 SRC-I PROCESSED ON-310
 REQUESTED TAX MODULE FOUND ON MF

2001 1 ██████████ BODC-SB BODCLC-V
 199424 ██████████ FL 32765-8912-665
 ULC-59 AO-23 CLC- SBAO- PRIOR NAME CONTROL- FZ> -
 YEAR REMOVED- ENT EXT CYC- MFR-05 VAL-1 IRA- CAF-1
 FYM-12 SCS- CRINV- 130-
 RPTR- PMF- SHELT- BNKRPT- BLLC-
 ACCRETION- FMS-0 PDC-00 MIN SE-
 JUSTIFICATION- IRS EMPL- FED EMPL-

1992 2 ██████████ ██████████
 2000 3 ██████████ ██████████
 PTNL ██████████

LSTRET-1999 ME- CND-R FLC-00 200036

 * TAX PERIOD 30 200012 * REASON CD- MOD EXT CYC-

 FS-3 TFRP- CRINV- LIEN- 72210-360-00675-2 CAF- FZ> -
 TDA COPYS- TDI COPYS-0003596
 INT TOLERANCE- MATH INCREASE- HISTORICAL DO-59 BWNC- BWI-
 MF MOD BAL- 0.00
 ACRUED INTEREST- 0.00 01012007 CSED-
 ACCRUED PENALTY- 0.00 01012007 RSED-10152004
 FMS- IA CD-0 ARDI-0 ASED-00000000

SFR 150 02032003 0.00 200304
 72210-360-00675-2 D CD- SRC-
 RET RCVD DT-12262002 PREPARE IND-0 PREPARE TIN-
 TAX PER T/P- 0.00
 F/C- AGI- 0.00
 FOREIGN- FARM- MF P-1
 TYPE COOP-+ LAST YR 1120C-0
 XRF- AEIC- 0.00
 NAI- EXMPT-01 NRGY- 0.00
 LTEX- TAXABLE INC- 0.00
 PENALTY SUPP-1004 SET- 0.00
 TOTAL WAGES- 0.00
 MDP- TOTAL INC TX- 0.00
 EST TAX BASE- 0.00
 PR YR BASE- 561.00
 SHORT YR CD- ES FORGIVENESS %- 0
 USVI-0

*****CONTINUED ON NEXT PAGE*****

As you can see, almost every entry uses codes and the entire 3 pages will most likely seem like so much gibberish to you. The IRS has printed a large manual of more than 650 pages that supposedly contains the interpretation of each and every entry contained in the IMF. It really doesn't, but most of the entries are contained in this manual. Every entry that I will describe below comes directly from this huge book printed by the IRS. These are not my thoughts and opinions and interpretations, but the codes and definitions that the IRS itself has printed.

In the heading of the report, at the top of the page in the center, you can read that this is an IMF-Specific. On the left at the top is a page number and over to the right side of the page is an IRS employee number. On the line below the IMF-Specific and over to the left is the Account Number, which is merely the Social Security Number, and it has been blacked out, for obvious reasons. Just below that is a field where the IRS lists the first four letters of the last name, which has also been blacked out. And in the center of the page under IMF-Specific are two dates. The first indicates that the IMF was printed in November of 2007. Just below that is the cycle date, listed as the 45th week of 2007. For those of you without a computer background, older computer systems processed or cycled large amounts of data over the weekend – it was usually called batch processing. The IRS computer systems still use this tradition and display the date as the year and the week in a number of places within the IMF.

Just below the heading is a wide line of asterisks and below that on the left side of the page you can see that this report was printed FOR an employee number BY an employee number (in this case the entries are the same) and on the same date that was listed above. You can also see that the report is again described as an IMF-Specific (TYPE S-30) for the entire year (all 12 months) of 2000. Type S-30 is the IMF Specific for individual income taxes. I have seen Type S-31, which is Specific for a corporation. I can find no explanation in the 6209 Manual for how there can be an individual IMF for a corporation, but I have seen it.

Now we get to the good stuff!

On the left, I have blacked out the name, address and city of the individual. And to the right of that you will see the first of several very important entries. The print-out lists **BODC-SB**. This field is the Business Operating Division Code. If there is an entry here, the IRS sees you as a business. If the IRS has defined you as an individual, this entry will be blank. In this case, the IRS records show this man as a Small Business (**SB**), a designation indicating a business earning as much as \$10 million a year. There is actually a table in the 6209 Manual that indicates the **SB** entry is not allowed in the IMF, but is reserved only for the BMF (Business Master File). Yet probably 80% of the IMFs I have reviewed list the individual as a Small Business. To the right of that entry is Business Operating Division Client Code (**BODCLC**). I can find no IRS document that defines what **BODCLC-V** means.

As we move down the page, two lines down and almost in the center we see a designation for any prior names the IRS might have you listed under, like maybe a maiden name or something. Then, to the right of that, is the freeze code (**FZ**). There are two different freeze codes. This one is for the entity in general, and the one further down the page is just for a single year. The freeze code entry is always displayed in two parts: a letter or two, then a dash, then a letter or two. Just about every entry that might be here would stop any tax refunds that might be owed you. Examples of possible entries here might include delinquent child support or alimony payments, overdue taxes, or my favorite the importer of illegal drugs. In this case, there are no freeze codes entered for this entity.

Just under the **PRIOR NAME CONTROL** are two more extremely important entries. The first is the Mail and Filing Requirements (**MFR**). If there is any entry here, the IRS believes you are required by law to file certain specific forms. In this case, the **MFR-05** means that this “person” is required to file a long and detailed set of business forms along with the Form 1040. The IRS refers to this particular configuration of forms as “Form 1040 Business Filer” and it includes Schedule F, Profit and Loss From a Farming Business.

Just to the right of the **MFR** designation is the **VAL-1** entry. This is a particularly interesting entry according to the IRS manuals. A validity code of “1” means that this person is using a false SSN to report income figures. Obviously, this is a crime, a felony, and the IRS software is supposed to lock this record and allow no additional entries until this crime is resolved. All data is considered suspect, according to the IRS training course for the IMF, and the entire account is locked and rendered “invalid” until a thorough investigation has been conducted. Of course, there is no real crime here – the IRS enters a **VAL-1** in every IMF I have ever reviewed.

Let me clarify that.

The IRS reports about 85% of individual Americans as a business earning up to \$10 million and required to file a Schedule F Profit And Loss From A Farming Business. It also claims that **EVERY** American is reporting income figures to a false Social Security Number.

Why the obvious errors? Quite simple, really. If the IRS can make these claims about you, then it has total authority over you to demand forms, access bank and employer records, and talk with friends and family about you. According to IRS records, you are not an individual with rights guaranteed by the Constitution. You are a business, an artificial entity existing by government permission, with certain specific requirements, and breaking certain specific tax laws. According to Congress and the US Supreme Court, these “facts” in your IMF give the IRS absolute authority and jurisdiction over you and your finances. You don’t need gold fringes on any flags. You don’t need to use federal reserve notes (what

most Americans call “money”). You don’t need a name with all capital letters. All you need are these entries in your IMF, and the IRS owns you.

To the left you will see **ULC-59** and **AO-23**. These entries mean the IRS District Office that has jurisdiction over this entity is in Atlanta, and the Area Office is in Philadelphia. I have seen no logic or pattern in these entries – they are usually cities that are a thousand miles or more apart.

Just below the **MFR** designation is the **FYM** entry. This stands for Fiscal Year and Month, showing a fiscal year ending on December 31, or a calendar-based fiscal year. For those of you with an accounting background, you know that only a business has a fiscal year. An individual has no fiscal year and no fiscal requirements.

We will skip a few entries and go down to just above the line of asterisks. There you will see that the last year this entity filed a tax return was 1999 (**LSTRET-1999**). An entry to the right of that is the Condition Code. In this case the **CND-R** means that the account is owed a refund. Please note this – a refund is owed to this “person” for this year. This will come up again.

Then we have a small box of asterisks surrounding the tax period, which is designated as the year 2000, all 12 months. This introduces us to the **Module Section**. Remember, to the IRS, a “module” is a tax return for a specific year.

There are only a few things I want to point out in the Module Section; the rest is pretty much obvious. The Master File Module Balance (**MF MOD BAL**) indicates that there are no taxes owed on this account for this year. In addition, there is no accrued interest and no accrued penalties. But the dates show some serious problems. The last date on which the IRS can attempt any new collections (Collection Statutory Expiration Date – **CSED**) is blank. According to law, the IRS is restricted to chasing you for only ten years, and the **CSED** is supposed to be entered here to remind the IRS of this limitation. The law requires this date to be established, but the IRS has neglected to put any date here. Why? Because the IMF software will enforce the deadline if it is entered. If the **CSED** is not entered, the IMF software will allow collections activities forever.

The deadline for filing for a refund (Refund Statutory Expiration Date – **RSED**) is completed, of course, establishing clearly how long you have until you can no longer file a modified return or collect any refund. And the Assessment Statutory Expiration Date (**ASED**) has all zeros, implying that the IRS is not subject to the statutory limitation of three years beyond which it cannot assess additional taxes. Again, the law requires a date in this field, which the IRS has apparently for some reason over looked. The IRS will often enter the date that limits the individual, **RSED**, but it normally neglects to enter the dates that limit its own activities, **CSED** and **ASED** in 80% or more of the IMFs I have reviewed.

The last item I want to point out is the accounts receivable dollar inventory field (**ARDI**). This is, as it sounds, an accounts receivable report indicating about how much the IRS can expect from this account and all other accounts in this district in the near future. In this case, the answer is 0, which actually means for this particular account “zero due or less than \$25,000.” Kind of confusing, but that is what the IRS 6209 Manual states. I guess we could translate that into “owes less than \$25,000 and might owe nothing.”

But we do want to take a look at the actual Transaction Code here in the Module Section. The **SFR-150** indicates that the entity has not filed a return and the IRS has completed one for it. The Substitute For Return is an exciting benefit that the IRS offers to entities that don't want to file a return or who don't believe they are required to file a return. So, skip the hours it takes to complete a return and the cost of paying your taxes on time, and the IRS will complete a return for you. Your tax money at work. Pardon my sarcasm here...

In this situation, the IRS claims it has authority to complete a return for you, and it documents this by completing a **Form 13496 IRS Section 6020(b) Certification**. This is a formal sworn statement that the IRS has the authority to complete a tax return for this entity, based on **IRS Delegation Order 182**. With all government agencies, all authority given by statute is given to agency heads, and not to any levels below that. So the Secretary of the Treasury is given the authority to complete tax returns by Section 6020(b) of the Internal Revenue Code. Then the Secretary delegated this authority to the Commissioner of Internal Revenue, who, in turn, delegated that authority to certain specific job titles under him/her. Each delegation of authority is documented so there is a record of who can do what in the IRS. This Form 13496 must be filled out for each SFR that is completed by the IRS.

Delegation Order 182 is, of course, not discussed by the IRS in any local offices, and is not available on the IRS website. One of the reasons is that an actual IRS employee must sign this Form 13496, along with employee number, claiming that Delegation Order 182 gives him/her the authority to complete a tax return for this entity. The IRS DOES NOT want you to know of the existence of this Delegation Order, much less get a copy of it.

What no one in the IRS has ever admitted to me after almost 20 years of requests is the fact that Delegation Order 182 authorizes the IRS to complete only certain BUSINESS returns, and the Form 1040 is not on the list. About 15 years ago, I obtained a copy of D.O. 182, but it has been years since the IRS has made this available to anyone. Even the Delegation Order 182 that is available on the IRS website is a summary, redacted, so you do not read this limitation. Further, the D.O. 182 that is re-printed in the Internal Revenue Manual leaves out all the forms authorized for completion by the IRS so there would be no embarrassing questions by any honest IRS agent, assuming there are any of those still with the IRS. Yet the IRS uses the Form 13496 to claim it has the

authority to complete a Form 1040 for you. The documents itemizing this fraud are contained in the Document Locator Number (DLN) related to this SFR-150, which is the long number with dashes in it that is on the line below and almost in the center of the page.

Every individual should request from the IRS the contents of the DLN associated with any **SFR-150** in your IMF. In my opinion, the existence of a signed Form 13496 resulting in an SFR 150 in the name of an individual is fraudulent.

Also, if you study the details of the DLN itself, you will often find evidence of additional errors. The DLN is a kind of code – each of the digits stand for specific details. The first two digits specifies the IRS office where the action was taken. The third digit specifies the tax class, and it should always indicate “2” for the individual income tax. The fourth and fifth digits indicate the returns, forms or other documents that are in the file. Certain documents can be used only for individuals and certain documents can be used only for businesses. But it is common to find the **DOC CODES** specifying the use of *business* forms in the Individual Master File. The next three digits state what day of the year the DLN was created by the computer. Digits nine, ten, and eleven clarify in more detail the documents and forms used in the file which, again, are often business forms. The next two digits give us a sort of serial number. And the last digit indicates the year the DLN was created.

Another evidence of what might be fraud found in virtually every IMF involves dates. When the IRS agent enters a transaction code, there are three dates involved. The first date (the transaction date – the date the agent supposedly took the action or completed the form) for the SFR 150 listed below was 02032003, or February 3, 2003. The second date is on that same line and to the right – 200304. This means the end of the fourth week of 2003, or January 28. The normal process for all this is for the IRS agent to complete a short form indicating the transaction code, the transaction date, and certain other bits of data. That form is forwarded to the “In Basket” of a data entry operator, to be entered into the IRS computer system by the end of the week. (In some of the larger offices, the IRS computer system has been upgraded such that the agent is the one entering the data directly into the computer system, eliminating the data entry operator.) Then the computer processes all the transactions entered that week in a batch mode, as we discussed earlier. That is why the IRS often uses dates that specify only the year and the week. There is no telling when the agent completes the data entry form, but the date the transaction was actually processed by the computer will be accurate. The IRS agent can specify any date he/she wants (and often does) but the date that is official is the date the transaction is actually processed into the Master File.

As I just stated, the data entry clerks are to enter all forms before the end of the week so they can be processed over the weekend. Of course, not every form is entered the same week it was created, but things usually happens that way. For

this action, there is a difference between the transaction date (the date the agent supposedly did the deed) and the date of computer batch mode processing. Oops! Wait a minute. What actually happened here is the computer processed the transaction into the Master File a few days before the agent ever did it. Perhaps we will understand this more when we look at the third date involved in this transaction. The DLN date is the 360th day of 2002, or December 26. Now we can see that the agent created the file to contain all these documents in December, created the transaction itself on February 3, and turned everything in to the data entry operator on January 28.

Huh?!!!

How could the computer process a transaction into the Master File almost a week before it was created by the agent? The IRS must have a very smart computer system or a very crooked agent. And how could the agent create a DLN and be placing paperwork into that file the month before actually doing any of the paperwork? I think we can see that the issue here is not actually a really smart computer system...

The almost two months it took to complete everything had nothing to do with the time it took to create the **SFR-150**, and we will see this as we look down the form at the rest of the transactions. Instead, the time lag was possibly so that the agent could complete certain steps that were required, or else fabricate those steps so that it looks like they were accomplished and in a particular order.

You see, there is a sequence of events demanded by statute and by Internal Revenue Service procedure. If these events are not all completed, and in a specified sequence, and often over a specified time frame, the transaction is a violation of procedure. When you uncover one of these very common “out of sequence sequences,” you may contest it in Tax Court or in federal court and win against the IRS almost every time. In fact, some of the sequence requirements are serious enough that if left out or performed out of sequence, the IRS agent could get fired, be fined, and even serve jail time. So we want very much to review each of the transactions and their three dates to see what kind of story they tell us.

In order to complete the **SFR-150** transaction, a series of actions must first occur. Initially, someone has to notice that there is no return for this particular person for this particular year. The IRS has a “delinquent Return Program” that prints a list of “taxpayers” who have not filed returns within a specified amount of time after April 15. It used to be 16 months but I don’t know how long it is now. I have a client that was called by an IRS agent in June because the IRS had no record of his return less than 90 days earlier. Then, a TC of 140 requesting a specific type of internal review must be executed. The **TC-140** manually opens or establishes a Module Section in that Master File for that year because there was no **TC-150** (return filed by the “taxpayer”) to open that module normally. There is a sub-field

for the **TC-140** that MUST list a “source code” of 1, 5, 10, or 20. Without one of those “source codes,” the **TC-140** is just plain illegal. The required source codes all involve activities related to alcohol, tobacco or firearms. It is used without a source code here because the **TC-140** is the only way to create a Module Section if there is no return filed by the individual. In other words, if someone declines to file a return, the IRS can do absolutely nothing at all unless and until someone creates an illegal Form 13496 resulting in an illegal **TC-140** in that individual’s Master File. That **TC-140** allows the IRS to begin procedures against the non-filer. So we can expect a **TC-140** to show up on the record of a non-filer, and it almost always does.

This illegal **TC-140** results in the Master File getting on someone’s list and some IRS agent saying, “Hey, there is no tax return for this entity for this year. Let’s do one for him.” Next, a **TC-424** is typically entered into the record, where the Form 13496 is already completed and signed, declaring IRS authority to complete a return for this *business*. The agent signing the Form 13496 knows this is a process only authorized by federal statute and IRS regulation for businesses that are engaged in activities related to alcohol, tobacco or firearms activities and NOT for any individuals. However, this does not stop him/her from forwarding that file of information to an IRS assessment officer. The **SFR-150** is created under that false ATF authority. Then, *because the IRS knows this TC-424 is illegal against an individual, a TC-425 is entered which totally erases the TC-424 from the record!*

Now, transaction codes for any pending tax assessments and penalties for late payment are entered, creating a balance due. This usually results in a **TC-420**, which initiates an audit where some agent looks up all the information returns (any Forms 1099 or W-2) with that name and Taxpayer ID. Then codes for specific penalties and specific interest amounts are entered which add to the assessment of tax. This is the normal sequence of events in most IMF records I have reviewed. But, as you can see, for some reason there is no **TC-425** here. Unusual...

The process starts with the Delinquent Returns print-out. This results in a **TC-140**, an examination only authorized for businesses engaged in activities related to alcohol, tobacco, or firearms. The **TC-140** results in a Form 13496 being signed and completed to justify the next steps. Then the **TC-424** is entered in the record so the IRS can complete the **SFR-150** and process other transaction codes to assess taxes, and add interest and penalties to the record. Then the **TC-425** is entered so it deletes from the record the illegal **TC-424**.

The above procedure is required by statute. However, the IRS usually cuts corners, skipping one or more steps, just to save time. Or maybe the agent is not well-trained. Or maybe the agent believes he/she can get away with it. No one can explain why the IRS violates procedure so often, but anyone can obtain an IMF and document the shortcuts in it. What is much more difficult to see is

the fact that the entire procedure can only be completed for a business which is engaged in ATF-related activities. This is why the Entity Section above specifies that the individual is not an individual at all, but a business.

All these transactions are often accomplished within a few minutes but could take days. Then we have a **TC-971**, which declares that a modified return has just been filed showing the newly assessed taxes due. There are a couple more transaction codes that may or may not be involved in the process, but these are the main ones that must occur every time. This is the normal process followed when someone does not file a Form 1040. It is a totally illegal process from the very first **TC-140**, but no one would ever know if they were not reviewing the IMF. Of course, it helps to know what procedures and transaction codes are allowed by law and disallowed by law to be used against individuals versus businesses.

Now look at the second page of the IMF.

000369

PAGE NO-0002 TAX PERIOD 30 200012*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-276-50307

ACCOUNT NO ██████████ 11-06-2007
NAME CONT- ██████████ CYCLE-200745

1ST SE- 0.00 2ND SE- 0.00
ACCT TYPE-
EFT-0
F8615- UNAPPLD CR ELECT-
ES TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00
PUTI- 0 SUTI- 0
PMEI- 0 SMEI- 0
PMTI- 0 SMTI- 0

430 01182001 3,000.00-

20010508 59220-018-37429-1
PRC-

460 04152001-----

20012008 58217-126-68309-1
EXT DATE-08152001 709-IND-0

460 04152001-----

20013808 07277-251-14494-1
EXT DATE-10152001 709-IND-0

924 05222002-----

20022208 59249-142-00000-2
REFERENCE NUM-119 REF AMT- 12,686.00
NOTICE CYC-200222-200230-200304-
NOTICE CYC- - -200304-
BUWD CYC-

140 05222002 0.00

20022208 59249-142-00000-2
PRC-

971 07272002-----

20023208 49277-610-66224-2
XREF- 971 CD-611
X-MFT-00 MEMO- FTD ALRT-0

570 02032003-----

20030408 72210-360-00675-2
COLCLOS- CYCLES-

595 02052003-----

20030708 49249-436-50063-3
COLCLOS-88 XREF-

960 05072003-----

20032008 64277-527-04215-3
MF CAF CODE-1

961 04192004-----

20041708 56277-510-02183-4
MF CAF CODE-

820 01182001 3,000.00

20063008 17258-632-66859-5

*****CONTINUED ON NEXT PAGE*****

At the top you will see the same heading you saw on the first page of the IMF. Then follows the actual content of the second page.

You will see that the **Module Portion** overlaps onto this page and ends at the subfields **PMTI** and **SMTI**. Then we see the **Transaction Section** begins with the next transaction code.

The **TC-430** is a payment of estimated tax. Apparently this client had no typical job where he punches the clock and is paid by a company. So he thinks he is required to estimate taxes every three months. This is probably because the IRS told him so. The **TC-430** is entered into his Master File to record his payment. In this case, he paid \$3,000 to the IRS. Simple enough, right?

But there are some anomalies that we can see if we look deeper. The Tax Class (3rd digit in the DLN – “2”) indicates the individual income tax. But the Doc Code (4th and 5th digits in the DLN – “58”) indicates a series of business forms. And the Block Series (the 9th through the 11th digits of the DLN – “668”) indicate a violation of a US/UK tax treaty that relates to the shipment of illegal narcotics from Cayman (UK) to the Virgin Islands (US). [Yes, *the 6209 Manual actually states that!*] So this entry could lead some discerning (or scheming) IRS agent to the possible conclusion that the \$3,000 quarterly payment received from my client actually came from some illegal drug transactions. Illegal drug funds means the IRS has justification to investigate my client further just to resolve any possible illegalities on his part.

Next we see two **TC-460** designations requesting an extension to file a return. Both of these forms were apparently processed by the agent on April 15, 2001, but they were processed into the computer system eighteen weeks apart. And the DLNs created by the IRS computers were created 125 days, or about 17 weeks apart. This is to note the two dates, first August and then October, which the client is requesting as extension dates. But a **TC-460** is a relatively unimportant transaction, so we don't really care about the date issue.

The **TC-924** is a statement that “we have received no return from this entity” and was supposedly created on the same day as the illegal **TC-140** we talked about above, and we will look more closely at this. The computer sees no difference, and the IMF reports no difference, between the dates of these two transactions. In actual fact, the **TC-924** is created first to document the lack of a return, and then the **TC-140** is created to start the process of completing a return.

This **TC-140** indicates a DLN associated with it. Yet the five zeros indicate there is no actual DLN in the records and no physical pages inside it. That would make sense for obvious reasons. No IRS agent would want any copies of an illegal **TC-140** processing form with his/her signature on it. So none exists.

Next we see “An Amended/Duplicate Return Filed.” The **TC-971** was supposedly created by the agent on July 27, and processed into the computer system on

August 13, the 32nd week of 2002. The dates are consistent with a legitimate if slow procedure. It is the sub-fields that tell us a story. The “**971-CD**” indicated that the agent sent out a CP-504, demanding payment or the IRS just might confiscate funds belonging to the man. What the IRS doesn’t tell anyone, and the **TC-971** doesn’t explain, is the fact that a CP-504 can only be sent to a business and not an individual. An enterprising non-filer, however, can confirm this in the Internal Revenue Manual, which spells this out quite clearly.

Now come a couple of interesting transaction codes. The **TC-570** that we see next in line was supposedly created on February 3, and processed into the computer system the week prior on January 28 of 2003. You will probably remember these dates from our discussion of the **TC-150** above. Yes, this “Additional Liability Pending” declaration was expected. Of course, there is no dollar amount that is connected with this warning, but I think we will be getting a dollar figure soon.

In the IMF, the next transaction code by date is the **TC-150**. But that was presented in all of its glory in the **Module Section** above and the IRS won’t list it here, even if its date is the next transaction.

The very interesting **TC-595** is detailed for us next, but not detailed enough. The **TC-595** is a “Satisfying Transaction” claim. The sub-field called “**COLCLOS**” (“Collections Closing”) of 88 tells us more. Apparently the individual declared bankruptcy. Most people have heard, mostly from the IRS, that bankruptcy will not discharge an IRS bill. Yet the Block Series in the DLN declares the “500” code that translates into a “timely, full paid” designation in the amount due column. Of course, there is no explanation in the record for this transaction code especially in light of the fact that the individual never went through bankruptcy or even contacted a bankruptcy lawyer. But my client is quite pleased that there was a big fat zero amount due placed in his IMF.

A **TC-960** sets up a Power of Attorney for this Master File. This is a legitimate transaction code and needs no comment.

The **TC-961** a year later rescinds the power of attorney. Apparently, the client decided he wanted no one else involved in his tax returns or his potential refunds.

Now we get to a really interesting transaction. The **TC-820** is listed last on this page, but it is actually the first transaction in this Master File. The agent claims on the transaction submission form that the transaction date was January 18, 2001. But the computer date claims it was not processed until July 30, 2006. This means that the IRS allowed a credit (payment) of \$3,000 on this account, and then disallowed it (transferred it out) five and a half years after it was received. And there is no explanation for this in the Master File. There is, of course, in other IRS documents if we want to dig deeper. (And we did...)

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PAGE NO-0003 TAX PERIOD 30 200012*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-276-50307

ACCOUNT NO [REDACTED] 11-06-2007
NAME CONT- [REDACTED] CYCLE-200745

XREF-
INTEREST TO DATE-

290 08282006 0.00 20063308 49254-616-06864-6 PC8
HC2 ARC INTD
CORRESPONDDT- CREDIT DT-
REFUND STATUTE CONTROL DT-10152004
AMD CLMS DT- CIS MF IND-0
CSED-

MF STAT-04	05282001	EXT DT-10152001	200120
MF STAT-02	05222002	NOTICE AO-	200222
MF STAT-02	06102002	1 NOTICE AO-49	200222
MF STAT-02	08052002	4 NOTICE AO-49	200230
MF STAT-03	09162002	9 NOTICE AO-49	200236
MF STAT-06	02052003	0.00	200307
MF STAT-12	08282006	0.00	200633

The last page of the IMF has all the same details in the header. Then it lists the **TC-290** to indicate “Additional Tax Assessment” is pending. Remember way back in the Entity Section of this IMF I talked about the Assessment Statutory Expiration Date – **ASED**? I commented that the IMF contained all zeros for the **ASED** and no legitimate date. And I said this means that the software will allow additional assessments long past the statutory limit of 3 years. Well, here we are five years after the due date of the return, and almost four years after the IRS created it, either date beyond the limit of the tax laws. This assessment is just plain illegal. And it is made even worse because the statutory justification for this particular assessment is Section 6020(b) of the Internal Revenue Code. But the regulations for Section 6020(b) only authorizes assessments involving taxes payable by stamp. So, if this man were creating cigarettes for resale, and this transaction date were 8 months earlier, this just might be a legal action. But, alas, the IRS seems to be in error here.

On the other hand, this individual really is a business earning as much as \$10 million a year, really is required to file Profit and Loss from a Farming Business because of his illegal drug imports, and really is filing income information to a false Social Security Number, as claimed in the **Entity Section** of the IMF. Obviously, he is a corporation involved in tobacco farming (right next to his marijuana plants) and subject to the tobacco tax requiring the purchase of tobacco stamps. And that is why the IRS can use Section 6020(b) against him and assess him for additional taxed beyond the time the law allows. I guess...

At least that’s their story and they are sticking with it. Until, that is, this man discovers the legal process to have his IMF corrected. And then he will get the record corrected and find the IRS goes away and leaves him alone.

But we digress from the academic to the practical...

The rest of this IMF relates to IMF Status Codes. As we discussed above, Stat Codes relate to specific notices sent out to people, but they have no DLNs associated with them. This way IRS agents can claim a required notice was sent out and yet not have to prove it by filing a copy of it in the DLN folder.

The first status code, **Stat-04**, was the form to appoint a power of attorney to receive any refunds he had coming from the IRS for this year.

The **Stat Code 02** with a transaction date of May 22 was a notice that the IRS had no record of a return from him and a request for the man to file one quickly was sent out. According to the next transaction code, three weeks later, the IRS sent out a CP-515. This is a somewhat threatening request for the delinquent tax return. But, as we have already discussed, the tax regulations allow a CP with three digits to be sent only to a business engaged in activities related to alcohol, tobacco or firearms. A CP letter with 3 digits is not allowed by IRS regulations to

be sent to an individual American who lives and earns a living within the several States and not engaged in an activity that is taxable for revenue purposes.

The second **STAT-02** dated August 5 indicates a “fourth notice” was sent to the alleged tobacco farming business that is in reality an individual. This denotes a fourth notice (specifically a CP-518) even though there are only three in the record. See what I mean about the IRS being able to say or do anything it wants in the **Status Code Section** without having to document anything?

The **STAT-03** with a Status Indicator of “9” tells us the IRS is getting serious about collecting from this man. How do we know the IRS is getting serious? Because the status indicator of 9 is totally bogus, and it renders this **STAT-02** illegal. Further, how much it wants to collect is still unknown since there is nothing in the record that indicates any amount due at all. Remember, the filing Condition Code way up in the Entity Section claims that there is a refund due the individual for this particular year? Yet here is the IRS madly chasing him for an undocumented and unstated amount of money.

The next status code, **STAT-06**, claims “Delinquent Return Not Filed.” Ya think? However, the amount field is clearly showing \$0.00 due.

And the last status code, **STAT-12**, claims a return is filed or an amount is assessed. This relates to the **TC-290** we see at the top of the page. Yet both the **TC-290** and the **STAT-12** indicate a zero balance due.

How can even the IRS justify such serious collections activities when its own records claim a zero balance due?

Still, with a zero balance due, the IRS filed a lien against his house, and it was threatening to levy his bank account and his wife’s retirement income. The IRS sends him demand letters for hundreds of thousands of dollars, yet it shows a zero balance due on his Individual Master File.

The good news is the fact that this man is almost finished in his efforts to force the IRS to correct the records by removing the illegal entity designations and their related transactions. In a matter of weeks from the time I write this, his IMF will show a long series of corrections and the IRS will cease its illegal collections efforts against this man and his wife.

The Internal Revenue Manual (and other IRS publications) establishes the responsibility for maintaining accurate records as resting with all examiners and their managers, as well as with all Area Directors and Field Territory Managers. These are in addition to the Service Center Director of the Martinsburg Campus, the IRS office that physically houses the IMF database, and other management all the way up to the Assistant Commissioner of Internal Revenue.

Concerning the accuracy of records under the care of the IRS, particularly the IMF records, I submit the following references from the Internal Revenue Manual.

IRM 3.13.5.2.1.1 (01-01-2003) MAINTAINING THE IMF ENTITY:

“It is **our responsibility** to correct and research a taxpayer's account when problems exist on the IMF.” (*Emphasis Added*)

“Taxpayer Correspondence” is included in the Entity tax examiner's work.

IRM 4.4.1.4 (02-08-1999) AIMS QUALITY CONTROL RESPONSIBILITIES:

“Every Examination employee is responsible for ensuring the accuracy of the AIMS data base.”

IRM 4.4.1.4.2 (02-08-1999) FIELD TERRITORY MANAGERS:

“Field Territory Managers are responsible for the accuracy and completeness of the AIMS data base and ensuring that appropriate actions are timely.”

IRM 4.4.1.4.3 (02-08-1999) AREA DIRECTORS:

“Area Directors are responsible for the coordination of AIMS quality control procedures within each area, and to ensure the accuracy and completeness of the AIMS data base.”

If the IRS does not, cannot, or chooses not to maintain accurate records about you, the Privacy Act (5 USC Section 552a) allows for civil remedies.

5 USC Sec. 552a
TITLE 5
PART I
CHAPTER 5
SUBCHAPTER II

Sec. 552a. Records maintained on individuals

(g)(1) Civil Remedies. - Whenever any agency

(A) makes a determination under subsection (d)(3) of this section not to amend an individual's record in accordance with his request, or fails to make such review in conformity with that subsection;

(B) refuses to comply with an individual request under subsection (d)(1) of this section;

(C) fails to maintain any record concerning any individual with such accuracy, relevance, timeliness, and completeness as is necessary to assure fairness in any determination relating to the qualifications, character, rights, or opportunities of, or benefits to the individual that may be made on the basis of such record, and consequently a determination is made which is adverse to the individual; or

(D) fails to comply with any other provision of this section, or any rule promulgated thereunder, in such a way as to have an

adverse effect on an individual, the individual may bring a civil action against the agency, and the district courts of the United States shall have jurisdiction in the matters under the provisions of this subsection.

There are many, many other references that should be consulted before anyone goes off to do battle with the IRS over their records. But this booklet has covered more than just the basics. And there are organizations other than *IRx Solutions* that claim to be able to get your IMF corrected. Still, if you have any questions concerning this or other issues related to the so-called income tax, you may contact us by email at Dave@IRx-Solutions.com or by writing us at:

IRx Solutions

478 East Altamonte Drive
Suite 108-530
Altamonte Springs, Florida 32701

How to download the “IDRS and ADP Manual” (known as the IRS 6209 Manual)

Go to our website (www.IRx-Solutions.com) and click on the menu option “Documents”. Scroll down until you see the 6209 Manual and click on it. The document is quite large and it will take some time to load. It is in the well-used PDF file format. Once it loads, you can save a copy of it to your computer.

IRS Disclosure Offices

IRS Atlanta Disclosure Office
Room 1905, Stop 602-D; SE:S:MS:C&L:GLD:A3:ATL
401 W. Peachtree Street, N.W.
Atlanta, GA 30308-3539

IRS Austin Campus Disclosure Office
Mail Stop 7000 AUSC
3651 South IH 35
Austin, TX 78741

IRS Baltimore Disclosure Office
George Fallon Federal Bldg., Room 1210
31 Hopkins Plaza, CL:GLD:A2:BAL
Baltimore, MD 21201

IRS Boston Disclosure Office
Mail Stop 41150, CL:GLD:A1:BOS
25 Sudbury Street
Boston, MA 02203

IRS Brooklyn Disclosure Office
10 Metro Tech Center
625 Fulton Street, CL:GLD:A1:BRO
Brooklyn, NY 11201-5404

IRS Buffalo Disclosure Office
Room 504, CL:GLD:A1:BUF
111 W. Huron Street
Buffalo, NY 14201

IRS Chicago Disclosure Office
Mail Stop 7000 CHI, Room 2820;CL:GLD:A4:CHI
230 South Dearborn Street
Chicago, IL 60604

IRS Denver Disclosure Office
Mail Stop 7000 DEN, CL:GLD:A6:DEN:D
600 17th Street
Denver, CO 80202-2490

IRS Detroit Disclosure Office
Mail Stop 11, CL:GLD:A4:DET
477 W. Michigan Avenue
Detroit, MI 48232-6500

IRS Fresno Campus Disclosure Office
Mail Stop 22491
5045 East Butler, CL:GLD:A7:FC
Fresno, CA 93888

IRS Greensboro Disclosure Office
Room 409, CL:GLD:A2:GRE
320 Federal Place
Greensboro, NC 27401

IRS Hartford Disclosure Office
William R. Cotter Federal Office Bldg
Mail Stop 140, CL:GLD:A1:HAR
135 High Street
Hartford, CT 06103

IRS Indianapolis Disclosure Office
Mail Stop CL 658, CL:GLD:A4:IND
575 N. Penn Avenue
Indianapolis, IN 46204

IRS Jacksonville Disclosure Office
Stop 4030
550 Water Street
Jacksonville, FL 32202-4437

IRS Kansas City Campus Disclosure Office
P.O. Box 24551
Mail Stop 7000, RI
Kansas City, MO 64131

IRS Laguna Niguel Disclosure Office
Mail Stop 2201
24000 Avila Road, CL:GLD:A7:LN
Laguna Niguel, CA 92677

IRS Los Angeles Disclosure Office
Mail Stop 6153
300 N. Los Angeles St., CL:GLD:A7:LA
Los Angeles, CA 90012-3363

IRS Manhattan Disclosure Office
CL:GLD:A1:MAN
110 W. 44th Street
New York, NY 10036

IRS Memphis Disclosure Office
P.O. Box 30309, Airport mail Facility
Memphis, TN 38130

IRS Milwaukee Disclosure Office
Mail Stop 7000 MIL, CL:GLD:A4:MIL
310 Wisconsin Avenue
Milwaukee, WI 53203-2221

IRS Nashville Disclosure Office
801 Broadway, Room 480
Nashville, TN 37203

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