Internal Revenue Service

Department of the Treasury 801-629-1754 NOT TOLL FREE

Director internal Revenue Sarvice Center

Southwest Region

P O. Box 9941. Ogden. Ulah 64409 N/S 7000

November 2, 1993

Dear Mr.

This is in response to your Privacy Act request dated October 15, 1993.

The document locator numbers identified in your request are for Substitute for Returns, Form 1040. As stated in our prior response, these documents are available through routine processing procedures. Please refer to the enclosed page from Internal Revenue Manual 1272.

Delegation orders which authorize Internal Revenue Service employees to create substitutes for returns do not exist. This is part of a processing procedure located in an Internal Revenue-Manual. If you wish to obtain a copy of the appropriate manual, you should address your inquiry to:

> Internal Revenue Service Attn: POI Reading Room P.O. Box 388 Ben Franklin Station Washington, DC 20044

> > Sincerely,

p Jay Hammer Disclosure Officer

Enclosure