

Name
c/o Address
City, postal code 95677
CALIFORNIA

Certified Mail Ref.# 7002 2030 XXXX XXXX XXXX
(Include the Requester's name and this number in your reply)

January DAY, YEAR

Internal Revenue Service
Agent for Department of the Treasury
ATTN: Disclosure Office, FOIA Request
55 South Market St., M/S HQ-4603
San Jose, CA 95113

Account No. XXXXXXXXXX used to identify and maintain your system of records.
Year(s) 1995-1999

RE: FREEDOM OF INFORMATION REQUEST & IRC § 6103

Dear Disclosure Officer:

This is a request under the **FREEDOM OF INFORMATION ACT at 5 USC 552, PRIVACY ACT at 5 USC 552(a)** and **INTERNAL REVENUE CODE at 26 USC § 6103**. This request does not fall under exception 26 USC § 6103 (e)(7). 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).

If some of this request is exempt from release, please furnish me with those portions reasonable segregative. I am requesting copies 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), that I am a category 5 CFR 294.103(d) requester.

Requested Documents:

Please identify by the specific numbers used below in your response. Please send copies of all documents maintained in a system of records identified as:

1. **Form 5604, Section IRC 6020(b) Action Sheet** (see attached Exhibit A- copy of IRM 5.1.11.9.2 for details on the specific document requested for tax years 1995-1999.)
2. **Letters 1085 (DO) or 1616 (DO) signed by the Collection Manager.** (see attached Exhibit A - copy of IRM 5.1.11.9.2 for details on the specific document requested for tax years 1995-1999.)

3. **Document 6469 Expedite Processing Cycle.** (See attached Exhibit B - copy of IRM 4.23.11.10 for details on the specific document requested for tax years 1995-1999.)
4. **Form 3198 “Taxpayer does not have a TIN”** (See attached Exhibit B - copy of IRM 4.23.11.10 for details on the specific document requested for tax years 1995-1999.)
5. **Form 5345 to submit to Case Processing Support.** (See attached Exhibit B - copy of IRM 4.23.11.10 for details on the specific document requested for tax years 1995-1999.)
6. **Delegation Order No. 182 (Rev. 7) extends 6020(b) authority to Internal Revenue Agents.** (See attached Exhibit C - copy of IRM 5.18.2.2 for details on the specific document requested.)
7. **Delegation Order No. 66 (as revised) Authority to sign IRC 6020(b) returns is granted to appeals officers.** (See attached Exhibit D - copy of IRM 8.7.1.2.6 for details on the specific document requested.)
8. **Form 5403 Appeals Closing Record.** (See attached Exhibit D - copy of IRM 8.7.1.2.7 for details on the specific document requested for tax years 1995-1999.)

Should you decide this request has been sent to the wrong office, please make certain that you forward this to the proper office and notify me of same.

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

Respectfully submitted,

Requester Name, All rights reserved.

Enclosure: Photocopy of Drivers License enclosed to provide proof of Identification.

Exhibit A – IRM 5.1.11.9.2 showing specific document 1 and 2 requested

Exhibit B – IRM 4.23.11.10 showing specific document 3, 4 and 5 requested

Exhibit C – IRM 5.18.2.2 showing specific document 6 requested

Exhibit D – IRM 5.7.1.2 showing specific document 7 and 8 requested

EXHIBIT A

4. If collection of the tax on a delinquent return appears to be in jeopardy, follow the procedures for prompt and jeopardy (IRM 5.1, section 4) assessments.
5. If the taxpayer is in a receivership or probate proceeding, follow the procedures for quick assessments in IRM 5.1, Section 4.
6. A summons is not required before using IRC 6020(b) authority. In some cases a summons may be necessary to establish the amount of the liability, see IRM 109.1 Summons for guidelines.
7. A field call is required before using IRC 6020(b) authority.
8. If the taxpayer fails to file employment, excise and partnership tax returns by the specified date, prepare the returns under the authority of IRC 6020(b).

5.1.11.9.2 (05-27-1999)**Preparation and Approval of Returns**

1. Use Form 5604, Section IRC 6020(b) Action Sheet to prepare returns under the authority of IRC 6020(b).
2. Include a complete explanation of the basis for the assessment in Section 1 of Form 5604. Use information from the taxpayer such as wages paid, income tax withheld and FTDs to establish the correct liability.
3. Use the taxpayer's records or other reliable sources to determine the amount of wages paid, the amount of income tax and FICA tax withheld, and other necessary information. Use the following to prepare Forms 940, 941, 942 and 943:
 - A. Compute daily wage information times 91 days.
 - B. Compute weekly wage information times 13 weeks.
 - C. Compute monthly wage information times 3 months.
 - D. Compute annual wage information by multiplying appropriate days, weeks and months times amount(s) provided.
4. Use the following method of tax computation for preparing returns when actual wage amounts are not available.
 - A. Withholding is 20% of the wage amount, when the actual amount is not provided by the taxpayer.
 - B. FICA should reflect the correct rate for the applicable period.
 - C. Use the wage amount from the last period satisfied (LPS) adjusted by the inflation factor to compute wages for IRC 6020(b) returns. The inflation factor is a percentage (2.5%) applied against the wage amount from the LPS. To compute the inflation factor for a delinquent period, multiply 2.5% times the number of quarters between the Del Ret period and the last period satisfied (LPS). Then, add the inflation factor to the wage amount from the LPS. This total is the wages to be used on the IRC 6020(b) return.
 - D. The inflation factor is not applicable if the Del Ret module is BEFORE the LPS module data.

EXAMPLE:

Do not calculate the inflation factor if the LPS is 9203 and the delinquent period is 9112.

5. Prepare a return for the current tax period if that period becomes delinquent during the IRC 6020(b) process.
6. Prepare the tax returns in sets. A completed set includes an original and one copy of each return for each tax period.
7. Field Support Units, may at the option of local management, perform all phases of the IRC 6020(b) clerical and review process. This includes signing returns and submitting them for routine processing. If the taxpayer files a self-prepared return, forward it to the initiator with Form 5604.
8. The Collection employee's manager will review Form 5604 and related documentation, including returns, for accuracy of computation and appropriateness of assessment.
9. If the recommendation is approved the manager will sign Letters 1085(DO) or 1616(DO).
10. Mail to the taxpayer Letters 1085 (DO) or 1616(DO) with an original returns. Retain the copy of the tax return in the case file to use if the taxpayer does not sign or file self-prepared returns.

5.1.11.9.3 (05-27-1999)**Appeals of Unagreed IRC 6020(b) Cases**

1. If the taxpayer requests an appeals conference:
 - A. Forward the case to Appeals on Form 2973, Transmittal of Case to Appeals or Form 3210, Document Transmittal.
 - B. Establish a control at either the group level or in the Field Support Unit while the case is pending in Appeals.
2. If a Field Support Unit is notified of an appeal on a proposed IRC 6020(b) assessment, it will return its file to the initiator if a narrative is required to support the recommendation.
3. Input Transaction Code (TC) 597, closing code 63 to place the Del Ret in suspense while the taxpayer exercises the right of appeal.

Document 1

Document 2

EXHIBIT B

However, the circumstances of each individual case must be taken into consideration. (Refusal to file cases referred to Examination or TE/GE after contact has been made by examiners are required to be fully documented prior to such referral.)

4. If it is determined that enforcement should extend beyond a six-year period, the examiner will document the case file by outlining the facts of the case and the reasons why enforcement for the longer period is recommended. Such recommendations must receive group manager approval, prior to enforcement.
5. If it is determined that delinquency procedures need not be enforced for the full period of the delinquency if less than six years, the case file must fully document justification for the shorter period. Such determination must receive group manager approval prior to enforcement, except in cases where the examiner is satisfied, as a result of information that is available or received from the taxpayer, that there would be no net tax due for the years for which delinquency procedures are not to be enforced.

4.23.11.10 (04-21-1999)**Substitute for Employment Tax Returns**

1. If a taxpayer fails to file delinquent employment tax returns when requested by the examiner, a "Substitute for Return" will be prepared. It will be prepared on the return form prescribed for use in making such a return and will be processed with Document 3469, Expedite Processing Cycle, attached. The substitute for return will contain the following entries:
 - o "Substitute for Return Prepared by (Collection, Examination or TE/GE)" entered in red ink on face of return.
 - o Taxable period.
 - o Name and address of the taxpayer.
 - o Employer Identification Number.
2. For returns where the taxpayer does not have a TIN, the examiner should contact the entity section of the service center to secure a TIN. Do not delay the processing of the delinquent/substitute package. Prepare the package in the normal manner, annotating Form 3198, "Taxpayer does not have a TIN."
3. Submit return package and Form 5345 to Case Processing Support.
4. Line item amounts (tax base data) should not be shown on the "Substitute for Return" since the total tax liability for the period will be taken into account in the examiner's report. The "Substitute for Return" will become a permanent part of the record in the case even though the taxpayer may subsequently file a return.
5. The examiner will recommend assertion or nonassertion of the delinquency penalty in the examination report, report transmittal, workpapers and Form 3198, as appropriate. Further, the examiner will compute any delinquency penalty recommended on the total tax due for the period involved.
6. If a "Substitute for Return" is prepared and the taxpayer executes a waiver on Form 2504, the Form 2504 constitutes a return under IRC 6020(a) and the failure to pay penalty under IRC 6651(a)(2) applies to the amount not paid by the due date of the return. The failure to pay penalty under IRC 6651(a)(2) does not apply in cases where the taxpayer does not execute a waiver and to returns prepared under IRC 6020(b). See 8.7 and 8.8 of Section 8 for procedures on failure to pay and failure to deposit penalties.
7. The appropriate standard preliminary letters, identified in 9.10 of Section 9, will be used in all cases in which there has been a failure to file returns. Normal Appeal procedures apply to substitute returns.

Document 3

Document 4

Document 5

4.23.11.11 (04-21-1999)**Referral to the Criminal Investigation**

1. Cases are referred to Criminal Investigation by using Form 2797 (Referral Report for Potential Fraud Cases) or Form 3212 (Referral Report for Potential Fraud Cases). If a case involving a collateral examination results in a fraud referral, the effected examination areas will coordinate the referral. The general guidelines for fraud procedure are outlined in 8.5 of Section 8.

4.23.11.12 (04-21-1999)**Referral to Tax Exempt and Government Entities**

1. If Collection or Examination personnel encounter a responsible officer of an exempt organization who refuses to file a required exempt organization return, he/she should prepare Form 5666 (TE/GE Information Report) or Form 5346 (Examination Information Report). The group manager, after approving the information return, will forward it to TE/GE for consideration.

4.23.11.13 (04-21-1999)**Referral to Examination**

1. Prior to making a referral to Examination, Collection and TE/GE personnel should refer to the procedures outlined in the manual for refusal to file procedures.

EXHIBIT C

- [5.18.2.4.30 Research Table for Late Responses](#)
- [5.18.2.4.31 Manual 6020\(b\) Procedures](#)
- [5.18.2.4.32 Basis of Tax for 6020\(b\) Modules](#)
- [5.18.2.4.33 6020\(b\) Packages](#)
- [5.18.2.4.34 Review Before Mailing](#)
- [5.18.2.4.35 Cases With Power of Attorney \(POA\) Indicators](#)
- [5.18.2.4.36 6020\(b\) Follow-Up](#)
- [5.18.2.4.37 6020\(b\) Return Processing](#)
- [5.18.2.4.38 Manual Processing: Return Pending File](#)
- [Exhibit 5.18.2-1 Internal Revenue Code 6020\(B\) Processing Flowchart](#)
- [Exhibit 5.18.2-2 Contents of the Generic Status Research Listing](#)
- [Exhibit 5.18.2-3 A6020\(B\) Status Codes](#)
- [Exhibit 5.18.2-4 View and Update Screen](#)
- [Exhibit 5.18.2-5 View Option](#)
- [Exhibit 5.18.2-6 Modules Option](#)
- [Exhibit 5.18.2-7 Next Module Option](#)
- [Exhibit 5.18.2-8 CAF Option](#)
- [Exhibit 5.18.2-9 Wage Option](#)
- [Exhibit 5.18.2-10 Review, Input, or Update Wage Option](#)
- [Exhibit 5.18.2-11 Using the Update Option](#)
- [Exhibit 5.18.2-12 Status Option](#)
- [Exhibit 5.18.2-13 Screens for Tax Returns 943 and 1065](#)
- [Exhibit 5.18.2-14 Screen for Changing the Status of All Modules](#)
- [Exhibit 5.18.2-15 Screen for Changing the Status of One Module](#)
- [Exhibit 5.18.2-16 Status Screen](#)
- [Exhibit 5.18.2-17 Comments Option](#)
- [Exhibit 5.18.2-18 6020\(B\) Inventory Management Menu](#)
- [Exhibit 5.18.2-19 Queue Cases for Printing Menu](#)
- [Exhibit 5.18.2-20 Number of 1085 Packages Ready to be Printed](#)
- [Exhibit 5.18.2-21 Revise Header Menu](#)
- [Exhibit 5.18.2-22 IDS 6020\(B\) Report Menu](#)
- [Exhibit 5.18.2-23 IDS Print Menu](#)
- [Exhibit 5.18.2-24 DBA Menu](#)

5.18.2.1 (08-01-2001)
IRC 6020(b)

1. IRC 6020(b) provides a way to prepare returns and secure assessments from non-filing business taxpayers who:
 - Have an open filing requirement
 - Are required to file a return
 - Do not file a return as required
2. Exhibit 5.18.2-1 provides an overview of this section in flowchart format.

5.18.2.2 (08-01-2001)

What Is Business Returns IRC 6020(b) Processing?

1. Internal Revenue Code Section 6020(b) is the authority given to the Commissioner of the Internal Revenue Service to prepare and process returns for non-filing taxpayers.
2. Delegation Order No. 182 (Rev. 7), extends 6020(b) authority to Internal Revenue Agents; Tax Auditors; Revenue Officers; GS-9 and above; Collection Support function managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Automated Collection Branch Unit Managers, GS-11 and above; Customer Service Collection Branch Managers, GS-10 and above; and Tax Resolution Representatives, GS-9 and above.

Document 6

5.18.2.3 (08-01-2001)

Research Criteria for BMF Return--IRC 6020(b) Processing Research

1. Process a return under the provisions of IRC 6020(b) for Business Master File (BMF) returns if:
 - The entity appears to be liable for the return
 - The person required to file the returns does not file it
 - Attempts to secure the returns fail
2. The following BMF returns with corresponding Master File Tax (MFT) codes are the returns usually prepared under the provisions of IRC 6020(b):

TAX RETURN	RETURN TITLE	RETURN MFT
Form 720	Quarterly Federal Excise Tax Return	03
Form 940	Employer's Annual Federal Unemployment Tax Return	10
Form 941	Employer's Quarterly Federal Tax Return	01

EXHIBIT D

6. On unagreed cases, the proposed tax return prepared by the originating office, or a revised tax return prepared by the Appeals Officer is processed for assessment. The Appeals Officer will sign, date and print his or her title on the "Date, Signature and Title" line of the return. The following statement will be typed or printed below the signature: "This return was prepared and signed under the authority of Section 6020(b) of the Internal Revenue Code". The authority to sign IRC 6020(b) returns is granted to appeals officers in Delegation Order 66 (as revised).
7. Forward a copy of the Appeals report providing information about the disposition of the case to the area Technical Advisory Unit.
8. See IRM 8.1.1, Appeals Returns Processing and Control Handbook, for IRC 6020(b) case processing procedures on AIMS.
9. See Exhibit 8.11.1-5 for information on application of the Failure to File and Failure to Pay penalties.

Document 7

8.7.1.2.7 (11-30-2001)**Substitute for Return Case Processing Procedures**

1. Most "Substitute for return" cases originate in area office Examination function.
2. For agreed cases, request that the taxpayer sign Form 2504, Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment-Excise or Employment, or Form 2504-AD, Excise or Employment Tax- Offer of Agreement of Acceptance or Overassessment. Use Form 5403, Appeals Closing Record, to process the liability for assessment.
3. For unagreed cases, process the determined tax on Form 5403.
4. See Exhibit 8.11.1-5 for information on application of the Failure to File and Failure to Pay penalties.

Document 8

8.7.1.3 (11-30-2001)**Civil Cases Involving Department of Justice**

1. This section provides instructions for cases involving Department of Justice.

8.7.1.3.1 (11-30-2001)**Department of Justice Authority in Refund Suits**

1. The Department of Justice has exclusive jurisdiction over any action in which a taxpayer has filed a suit in the United States District Court or in the United States Court of Federal Claims for recovery of taxes paid. When a suit for refund of taxes has been filed in a pending case, further consideration is postponed on the case, including all years under consideration (suit and nonsuit) and on any related cases. However, it is not necessary to postpone consideration for years not in litigation if the issues in the nonsuit years are unrelated to the issues in the years under litigation. In such situations, contact the Department of Justice through local Associate Area Counsel. Either the service center or Associate Area Counsel notifies the appropriate Appeals Office when a suit for refund is filed in a case pending before Appeals. See IRM 5.8 for cases in suit involving offers in compromise.

8.7.1.3.2 (11-30-2001)**Appeals Procedure on Refund Suits**

1. This section is about procedure on Refund Suits.

8.7.1.3.2.1 (11-30-2001)**Refund Suits--No Deficiency in Appeals Cases**

1. After notice that a suit has been filed in an Appeals case involving no deficiency, issue the notice of claim disallowance (if required) and prepare Form 5403, Appeals Closing Record (which identifies the case as a court case). Forward the return to Compliance Support Case Processing or Appeals Processing Section (APS) for processing. When Support Case Processing or APS completes action and assigns a new DLN, promptly send the administrative file, including the return, to Counsel. However, if the service center maintains a follow-up control on the Refund Litigation file, forward the administrative file to the service center, referring in the transmittal to the service center's Refund Litigation control number.

8.7.1.3.2.2 (11-30-2001)**Refund Suits--Disposition of Pending Claims**

1. If a claim has not previously been disallowed or a Form 2297, Waiver of Statutory Notification of Claim Disallowance, has not been signed by the taxpayer, issue a statutory notice of claim disallowance. If the case involves an application for reconsideration of a claim which had been previously acted upon, enter the date the notice of claim disallowance was issued or the date of filing of Form 2297 on Form 5403, transmitting the return to Compliance Support Case Processing or APS. Finally, advise the taxpayer that, because of filing suit, the case is under jurisdiction of the Department of Justice and Appeals will give no further consideration to the case.

8.7.1.3.2.3 (11-30-2001)