

INITIAL FOIA need to get started

Name
Without Prejudice
c/o Street Address
City, postal code 95621
CALIFORNIA

Certified Mail # 7001 2510 XXXX XXXX XXXX
(Include the Requester's name and this number in your reply)

April 2, 2003

Internal Revenue Service
Agent for Department of the Treasury
ATTN: Disclosure Office, FOIA Request
55 South Market St., M/S HQ-4603
Use Your IRS FOIA ADDRESS

RE: Account No. XXX-XX-XXXX used to identify and maintain your system of records.

FREEDOM OF INFORMATION REQUEST

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 and § 6110.** This request does not fall under exception 26 USC § 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 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 (a) those portions reasonable 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] 13.1 08-31-2000), and (c) provide the name of the official and correct address to whom an administrative appeals should be addressed.

I am request 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), that I am a category 5 CFR 294.103(d) requester.

Please send me a copy of all documents maintained in a system of records identified as:

1. A copy of all documents maintained in the system of records identified as **"Individual Master File (IMF); Data Services, Treasury/24.030 "IMF MCC TRANSCRIPT- SPECIFIC"** for the year(s) 1997-2000.
2. The **"OFFICIAL INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT"** spelled exact as listed herein for the year(s) 1997-2000. (Note: I am not requesting the "Official Internal Revenue Service Non Master Transcript" which does not exist but the exact spelling "OFFICIAL

INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT” which does exist in your record systems see attachment exhibit.)

3. A copy of all documents maintained in the system of records identified as **Business Master File (BMF)** specific and not literal; Data Service, **Treasury/IRS 24.046**, or the tax year(s) 1997-2000 which pertain to the above referenced requester EIN XX-XXXXXXX (put in your number formatted as shown here)

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,

Name, Requester. All rights reserved.

Enclosure: Photocopy of Drivers License for proof of Identification.
OFFICIAL INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT

(c) If the "primary key" entered does not match a primary key of an account on either the open or closed files of the data base, you will receive the message "Account not on data base—correct invalid entry".

(d) When all requests are entered, press "E" for EXIT to terminate the request session.

(3) All requested NMF Transcripts will include the related History file for that account. These history items will be printed at the end of each transcript. **NOTE:** History items will only be printed on requested transcripts and not on system generated transcripts (i.e., Accounts Maintenance, 99999-99999, etc.).

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.....
*Employee No. 0000000000
* OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT
* TRANSCRIPT DATE: 09/01/95
*
.....

Department of the Treasury - Internal Revenue Service
Document Locator Number 32647-059-23200-94 Taxpayer ID Number: 000-00-3005N
Notice Date ..... : 03/29/94
Type of Tax ..... : INCOME
TERENCE R BOSTON BOST Master file Tax . : 20
401 MADISON AVE Form Number ..... : 1040
TAFT UT 84403 Period ending ... : 12/31/86

8612 1300 Abstract Number . : 004
3201-000 89 Civil Number .... :
POA on File? .... No

Second Notice ..... 05/10/94
Third Notice ..... 06/21/94
Fourth Notice .....
TDA ..... 23C Date...03/29/94
53 Status ..... LYNN P BOSTON 000-00-7883
Claim/Adj Pending . 06/29/94 NORM INT APL 032 LINCOLN
OIC Status ..... 870 1-8-94
Collection Expir .. 03/28/04
Penalty/Interest ..

Transfer Sch. Number..
.....

TRANS DATE DESCRIPTION CC DOCUMENT LOCATOR POSTING DATE TRANS AMOUNT
.....
03/29/94 300 TAX DEF ASMN 32647-059-23200-94 03/16/94 3,239.00
03/29/94 340 RES INT ASMN 32647-059-23200-94 03/16/94 2,582.44
06/29/94 470 CLAIM PEND 90 32677-177-00101-94 07/02/94 0.00
10/30/89 700 CREDIT APPL 32658-222-50001-94 08/18/94 -1,934.35
11/14/89 700 CREDIT APPL 32658-222-50000-94 08/18/94 -2,310.21

08/18/94 Account Balance: 1,576.88

06/21/94 Accrued Penalty : 48.58
06/21/94 Accrued Interest: 94.53
.....

HISTORY
.....

3177/470 per billie s Taft Tech. OSC
999 999-9999 06/29/94 cc

2424's prepared to send to full pay this assessment
06/29/94 zz
    
```

Figure 3

One method the IRS “lies” to create a “fabricated” tax liability in your IMF

I have discovered in deciphering my own personal IMF Specific the process the IRS uses to do a “dummy return” or SFR=Substitute for Return on a private man or women by “lying” to the IRS computer so as to “bypass” the built in safeguards the Individual Master File (IMF) module contains to protect men and women from this type of IRS computer fraud. The IMF (according to the IRM) only applies to Form 1040.

The process I have discovered deals with the improper use of the Retention Register. The next four pages are from the Internal Revenue Manual (IRM) to show you the “true” and “correct” function of the Retention Register.

	Code. A 47 DOC Code means Examination has handled the return.
Reject	A document that did not post through the computer because of incomplete information; a numbered document that is removed from pipeline processing because of an unprocessable condition.
Remit Return	A tax return filed with a payment attached.
Remittance Processing System (RPS)	A computer controlled system through which payments and documents may be processed at a single multi-functional work station.
Resequencing	Occurs when a transaction cannot be posted or processed until the following week or cycle at the Martinsburg Computing Center. For example: Tax data on an invalid SSN are moved by the computer to a valid SSN as a result of the validation of SSN's from Social Security records with our records.
Retention Register	contains all entity and tax modules removed from Master File. The basic criteria for removal of a tax module are: <ul style="list-style-type: none"> • The assessed module balance is zero and the last transaction (including the return) has been posted 51 or more months. • The assessed module balance is credit and the last transaction (including the return) has been posted 60 or more months.
Return Condition Code	See Computer Condition Code.
Return Processible Date (RPD)	A date entered when a reply to correspondence is received after the due date for an IMF return held in suspense. (The IRS does not pay interest on a refund made within the 45 days following the RPD.)
Revenue Accounting Control System (RACS)	A minicomputer system designed to replace manual accounting and control processing.
Scrambled SSN	Two taxpayers with the same SSN and Name Control on Master File. Temporary SSN's are assigned until the problem is resolved.
Secondary Social Security Number (S-SSN)	The SSN of the taxpayer whose name appears second on the Name Line of a joint IMF Return.
Secondary Taxpayer	The taxpayer who is listed second on the Name Line of a Joint IMF Return, regardless of whether that taxpayer is male or female.
Self-Employment Tax	Social Security tax levied on self-employment income.
Service Center (Submission Processing) Control File (SCCF)	Contains every DLN that has been generated. Used for control and balancing of all documents processed.

5.19.7.14.6 (10-01-2001) Notices of Potential Manual Penalty/Interest Adjustment (CP186)

1. The CP 186 Notice generates when:
 - A. A payment transaction posts to a module and the credit amount is greater than the assessed module balance due amount, and
 - B. There is an interest or penalty computation restriction present.
 - C. It also generates when an account is transferred in from the Retention Register with Doc Code 51 or 52.
 - D. An additional CP 186 Notice generates when subsequent credits post and the same situation as above is present. The Adjustment function will work all CP 186s other than those meeting SCCB criteria.

NOTE:

The Retention Register contains all entity and tax modules removed from the Master File. Basic criteria for removal include: zero module balance; no freeze or unsettled condition(s) present; no activity to the module for 27 months.

2. Conditions which create restrictions are:
 - A. Interest has previously been manually assessed (TC 340) or abated (TC 341).
 - B. FTP penalty has previously been manually assessed (TC 270) or abated (TC 271).
 - C. Returns with period ending prior to January 1, 1970.
 - D. Audit or DP tax adjustment (TC 29X or 30X) posted with a 23C date prior to January 1, 1970.
 - E. Any transferred in transaction (Doc. Code 51 or 52 posted).
 - F. Assessed fraud penalty (TC 320).
 - G. Fiduciary return (Form 1041) assess as an installment account (Status Code 14).
3. Analyze the module and take the required action as follows:
 - A. If unresolved TC 480 or TC 780 is present on the module, forward to the Offer-in-Compromise File for resolution or routing to the Technical Support function, (formerly Special Procedures function).
 - B. If an unreversed TC 520 is on the account, refile any returns associated with notices and destroy the CP 86/186. When the bankruptcy is closed, Technical Support function, (formerly Special Procedures function), will dispose of any credit.
 - C. Do not make any adjustments on Form 706 accounts with installment privileges (Status 14). Forward to the Accounting function for action.
 - D. Recompute the interest or penalty using CC COMPA or COMPAF per IRM 20.2, on the remaining CP 86/186.
 - E. If additional interest or penalty is due, input an adjustment transaction to assess the additional amount using CC REQ54. Caution should be taken when there is a 120% interest charge on the account. The interest TC will have a Julian date of 999.
 - F. If no additional interest or penalty is due, input TC 290 for a zero amount with blocking series 15 and Hold Code (HC) 3 using CC REQ54. Use blocking series 00 if you have the original return. Use the CP 186 as your source document.
4. Charge time spent on this program to OFP Code 810-6113X. Count

bases are aged based on the report extraction cycle. (P1-L13)

Residual Transfer Records (F2 Record) -- A residual transfer record is created when a data base is transferred to another service center. It remains on the data base for 30 days after a data base has been transferred to another center.

Retention Register -- A microfilm tape of accounts removed from Master File due to inactivity in the account. The Master File has a limited capacity, thus, accounts that are unlikely to be needed again are removed to a less accessible file. The basic criteria for removal of a module to the Retention Register are a zero tax balance, no freeze or unsettled conditions present and no activity for 27 months. Transactions cannot post to the Retention Register therefore, if the account is to be put on AIMS, the module must be brought back to Master File. Check IMFOL/BMFOL to see if CC IMFOLB/BMFOLB (not until 1998 at the earliest) can be used to bring account back to active Master File status. See Retention Register Reinstatement Procedures Exhibit for instructions on bringing accounts back from retention. from IRS Exhibit 4.4.1.1

Retention Register Indicator (RETN-REG-IND) -- Set when a TC 424 rejects due to the account being on retention. 28 days from the opening creation date, it causes the TC 424 to automatically regenerate every two weeks until the case is 3 months old, hoping that the account is being brought back from retention. See Retention Register Reinstatement Procedures Exhibit. If the account still has not been brought back from retention after 3 months, a weekly update report record with condition code 24 will be generated and the record will be aged off of the AIMS data base. (P1-L8/Exhibit 4.4.1-24)

Return Posting Year (RET-PSTNG-YR) -- The year a return originally posted to Master File. (P1-L16)

Return Requisition Indicator -- Indicates whether the return, charge-out and labels were requested when the AM424/AMSTU was input. (P1-L14)

Exhibit 4.4.1-1 (02-08-1999) Reference Guide

0 = Return, F5546 and labels requested

1 = No-return, Yes F5546 & labels

3 = No-return, No-F5546, No-labels

Return Received Date (RET-RCVD-DT) -- For timely filed returns it is the due date of the return. Example: Form 1040 due April 15 will be displayed as April 15 of the appropriate year even if the return was filed before the due date. For late filed returns it is the received date stamped on the return. For SFR cases it is the date the examiner entered on the SFR 1040. (P1-L16)

Revenue Base Protection -- If a taxpayer files a claim for refund, Examination gets credit on the Exam tables by entering the amount of the claim, the time spent on the claims and the type of claim. See the Revenue Base Protection section in the Examined Closing Chapter.

Self-Employment Tax Rates -- See Document 6209

Service Center Codes -- See Exhibit 4.4.1-17

Short Closing -- An AIMS closing of a non-examined return (other than a survey of a claim) via CC AMSOC. See Non-examined Closings Chapter.

Skeletal Accounts (F1 Records) -- AIMS creates a skeletal record when a CC AM424 is input, showing the requisition and limited taxpayer information. Once the request goes to Master File and is matched, Master File sends an opening record to AIMS and the account becomes fully established. Once fully established, AIMS sends a TC 420 back to Master File. Only the organization

- N. Special Taxes (Return Form 11, 11B, 11C);
 - O. Wagering Tax (Return Form 730);
 - P. Estate Tax (Return Form 706);
 - Q. Highway Use Taxes (Return Form 2290); and
 - R. Gift Taxes (Return Form 709).
3. In addition, tax returns on exempt organizations which have income from investments are processed on BMF.

9.4.4.2.1.3 (01-30-2001)

The Individual Master File

1. The Individual Master File is a magnetic tape record of all individual income filers, in Social Security Number sequence, and is maintained at the Martinsburg Computing Center. All tax data and related information pertaining to individual income taxpayers are posted to the Individual Master File so that the file is a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the Individual Master File account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerning the processing and enforcement activities of the Internal Revenue Service.
2. The returns filed include Income Tax Forms 1040, 1040A, 1040NR, 1040SS, 1040PR, and Estimated Tax Returns 1040ES. Each taxpayer account contains an entity module and one or more tax modules. The entity module contains information which describes the taxpayer as an entity and which applies to all records pertaining to the taxpayer. This entity module contains groups of data including name, address, etc. A tax module contains records of tax liability and accounting information pertaining to the income tax for one tax period. Each tax module contains information of data including balance due amounts, refund checks sent, and other accounting information relating to a specific tax period.

9.4.4.2.1.4 (12-16-1998)

Retention Register

1. The Retention Register contains all entity and tax modules removed from the Individual Master File. The basic criteria for removal of a tax module are:
 - A. A zero module balance;
 - B. No freeze or unsettled conditions present; and
 - C. No activity to the module for 27 months.

9.4.4.2.1.5 (01-30-2001)

Transcripts Defined

1. Transcript (Computer Generated)-A machine printout from the Martinsburg Computing Center that provides master file information on a particular taxpayer's account.
2. Transcript (Manually Prepared)-A typed transcript from a Fraud Detection Center of a taxpayer's account which is extracted from microfilm or from non-microfilm section of the IRS Campus which maintains manual records relating to copy situations.

9.4.4.2.1.6 (01-30-2001)

IRS Campus Records

1. There are ten IRS campuses located across the country that process tax returns. For processing year 2002 and after, eight of the campuses will process individual returns (IMF) and two will process business tax returns (BMF). A Fraud Detection Center (FDC) is co-located with each of the processing centers. For processing year 2002 and after, when current year tax returns are needed to

The prior pages show that the Retention Register is basically the IRS computer automated archiving system that only applies to zero (\$0.00) balance Master File (MF) records with no Transaction codes posted to the account for 27 or more months.

The next page will show a good item we will FOIA called a IMFOL as a cross check for transactions moved incorrectly from the Master File (MF) to the Retention Register.

The following three pages show TC 370 is the code the IRS uses to move transactions from your Retention File back to your IMF.

8.17.3.1.3 (04-12-2001)**Requesting Transcripts through Microfilm Replacement System (MRS)**

1. MRS is an automated research system which replaced the microfilm research done in the Service Center and District Offices many years ago. However, three types of microfilm continue to be researched in the microfilm units:
 - A. Current Microfilm -- These microfilms contain data, which cannot be found by using MRS. They are updated periodically and include the Partnership Name Directory, EPMF National Alpha Register, 1042S Index Register, CAWR Module Register, and the Federal Tax Deposit Registers.
 - B. Retention Register -- These microfilms contain modules, which are no longer carried on the Individual Master File (IMF) and the Business Master File (BMF). The Retention Registers require index information to be accessed. This information is found on the Reference Registers for prior to cycle 198401 located in the Microfilm Unit or in the retention register data section of certain types of MRS transcripts. The first IMF Retention Register was produced in January 1969. The first BMF Retention Register was produced one year later.
 - C. Archival Microfilm -- These microfilms contain information that predate MRS.
2. Research of all IMF and BMF accounts is accomplished through the Integrated Data Retrieval System (IDRS). IDRS is a system that enables employees in the Service Centers and the District Offices to have instantaneous visual access to certain taxpayer accounts.
3. If access to IDRS is available, Tax Computation Specialists may directly input transcript requests on IDRS.
4. If the transcript request is not directly input, a completed Form 6882, IDRS/Master File Information Request, can be forwarded to your Records Section for input via IDRS.
5. Document 6209, ADP and IDRS Information, is updated annually and provides detailed information on command codes used in generating transcripts.

8.17.3.1.4 (04-12-2001)**Types of Transcripts Available on Master File**

1. The following command codes generate various types of Master File transcripts available through IDRS:
 - A. TXMOD -- This transcript contains more detailed and more current account information than any other single command code. TXMOD information is only available when there is current activity on an account.
 - B. IMFOL -- This transcript will provide read-only access to the Individual Master File (IMF). It also provides a listing of the modules removed to the retention register. Tax Computation Specialists usually use command code IMFOL with definers R and T. IMFOL should be used in lieu of MFTRA where possible.
 - C. BMFOL -- This transcript will provide research of nationwide entity and tax data information posted to the Business Master File (BMF). It also allows research of modules dropped to retention in

Item FOIA requesting

- the new case file number.
5. Prepare and file an index card for each case file. Include the following information:
 - o Taxpayer's name, address, and TIN
 - o DLNs of all returns in the case file
 - o Case number
 6. Maintain a suspense file on all returns removed from the case file to ensure that they are returned.

3.5.61.4.2 (01-01-2002)

Refund Litigation Cases

1. This subsection describes the requirements for receiving, processing, controlling and releasing Refund Litigation Case requests.

3.5.61.4.2.1 (01-01-2002)

Background

1. A taxpayer will initiate a complaint or petition in a suit for recovery of taxes. This will be forwarded to the appropriate service center by a United States Attorney in district court cases, or by the Tax Division of the Department of Justice in Court of Claims cases.
2. In order to assist the Service in expediting retrieval of the necessary files, telephonic contact (followed up via memorandum) will be made by the offices indicated above. These calls will provide pertinent information on the taxpayer and tax liability in suit.
3. Facsimiles (FAXs) and memorandums have been coming from District Counsel, as well as Chief Counsel, since July 2, 1978.
4. The instructions contained in this subsection will refer to "Counsel" meaning either District Counsel or Chief Counsel.
5. It is expected that the telephone call and copy of the complaint or petition will be received prior to the FAX or memo from Counsel requesting the files. The information requested will be sent to the office requesting it, whether it be District Counsel or Chief Counsel. This information must be sent using either certified or registered mail.

3.5.61.4.2.2 (01-01-2002)

Processing Request

1. Maintain a monthly log, showing all new case requests processed during the month and the dates on which the telephone call, initial complaint and the FAX/Memo received.
2. Take the following action immediately upon receipt of the taxpayer's complaint, telephone call or FAX/Memo:
 - A. Use command code ACTON to establish an open control base for all affected tax modules.
 - B. Each tax period involved in a refund suit must be identified with a TC 520 freeze with CC73. If a TC 520 with CC73 is not present, it must be input.
 - C. **If the account has been moved to the retention register, use applicable procedures to reestablish the account (TC370).**
3. Research and secure the requested document(s) using expedite measures.
 - A. When documents are found to be charged-out, contact the necessary activity to immediately obtain the required documents. This must be done regardless of where the documents are charged-out.

EXCEPTION:

- A. Debit and credit amounts may be input separately for the same IRS Number.
 - B. Airlines IRS No. 26 for ticket tax represents tax that has been collected in one quarter, and later refunded in the next quarter. The credit claimed may represent ticket cancellations.
 - C. Chassis, No. 33, items determined to be sold to tax exempt organizations, such as school districts.
3. IRS No. Sequence Posting On The Tax Module:
- A. IRS Numbers appear in the sequence they were input on ISRP.
 - B. IRS No. sequence is usually the same as on the return for TC 150.
 - C. Adjustment transaction IRS Numbers are normally in a logical sequence based on the input adjustment request record or else sorted by IDRS into ascending sequence.

3.17.41.9.48 (01-01-2001)

Form 720 Zero Liability Returns

- 1. Zero Tax Liability Returns:
 - A. Filer did not have a tax liability for that quarter, but filed a return so as not to have the Account put into TDI status.
 - B. Posts to normal IRS No. due if marked.
 - C. IRS No. 80, Unidentified coded for input if filer did not mark/check a No. on the return.
 - D. Number of zero tax liability returns processed are reported on the Form 720 IRS Number Count Report, TR:R-268. The report is run one month after the end of each processing quarter in order to include late and perfected returns due for that processing quarter being reported.

3.17.41.9.49 (01-01-2001)

IRC 59A Environmental Taxes Review

- 1. IRC 59A, Environmental Taxes are reported on Schedule J of Forms 1120, MFT 02, 990-C, MFT 33, and 990-T, MFT 34. These amounts are listed at the end of the Million Dollar BMF Reports.

3.17.41.9.50 (01-01-2001)

ANMF Trust Fund Taxes Review

- 1. Automated Non Master File (ANMF) data is reported on NMF Report of U.S. Internal Revenue Receipts, SCF-13-41.
- 2. Confirm all MFT 03 amounts for \$5,000 or more to ensure the abstracts are correct.
- 3. If abstracting incorrect, have data corrected for the next monthly cumulative report.
- 4. If the error is uncorrected at the end of a quarter or fiscal year, please call Headquarters and report the dollar amounts and the abstract numbers being corrected.
- 5. Special emphasis should be placed on those excise taxes dedicated to the trust funds.

3.17.41.9.51 (01-01-2001)

TC 370 Account Transfer-In Review

- 1. Review all TCs 370 listed on the:
 - A. A-QETL and or
 - B. Posted Million Dollar listings.
- 2. Do not make any corrections unless:
 - A. Doc Code is 51.

B. Blocking Series is 100-199. These represent manual assessments and should be included in TREAS-92.

3. All other TC 370 Accounts brought back from the Retention Register have already been included in the TREAS-92 Report.

3.17.41.9.52 (01-01-2001)

Abs 99, AIMS Expired/Repealed/Default Use:

1. Abstract 99, effective 1-1-92, for use by AIMS when their system will not accept the original abstract because of programming restrictions. Reasons original abstracts may not be accepted for input are:
 - A. Expired tax.
 - B. Repealed tax.
 - C. Unprogrammed or other systemic reasons.
2. Abstracts input by AIMS will be primarily on TCs: 300 and 301. However, they could also be on TC 150 and 370.
3. All AIMS abstract 99 TCs should be primarily on TXPDs 9112 and prior.
4. AIMS TCs may have District Office number in DLN, instead of SC Identity Number.
5. Any Abstract 99 present on a TC with a SC Identity Number in DLN may just be a SC input error:
 - A. Code & Edit
 - B. DIS input
 - C. IDRS input by Adjustments or other areas.
6. Abstract 99 postings should be reviewed and considered for correction in the same manner as abstract 80 Unidentified postings are.
7. To determine reclassification of abstract 99 postings:
 - A. Compare to original return, and all prior adjustment TC postings.
 - B. Use process of elimination of abstracts if the amount does not obviously match up to a prior posting.
8. If Abstract 99 correction unclear:
 - A. Requisition audit document. However, it may be too difficult and time consuming to get the source document.
 - B. Contact revenue agent and ask if agent's records/memory indicates the tax being adjusted.
 - C. Contact Headquarters if unable to resolve and a decision will be made.
 - D. Leave as is, especially if a non trust fund tax, or the change might cause more data distortion.
9. If the amount is under \$50,000, and the issue is unclear, forgo research efforts. Headquarters will advise if any actions are required.
10. Note that IDRS was reprogrammed to allow corrections using ADJ54 for all abstracts.

3.17.41.9.53 (01-01-2001)

Million Dollar Procedures

1. If no return has been posted, and there are deposits that amount to a Million Dollars or more, the account is listed on the Weekly Million Dollar Report. Special expedite procedures have been implemented to assure returns post in the quarter received so they are certified in the correct quarter.
 - A. Make folder for each account. Prepare history sheet.
 - B. Research to see if a return is pending. Call Taxpayer if necessary to see if return has been filed. If it has, request a copy. If it has

The IMF [according to the IRM] only apply to Form 1040. See the next page from the IRS “IMF Operations” manual (look at blue arrow item).

BMF only applies to the following Business Taxes and IRS business Forms

- (1) Employment taxes using Forms 940-942-943
- (2) FICA taxes using Form 941
- (3) Corporation taxes using Form 1120
- (4) Excise taxes using Form 720
- (5) Railroad Retirement Taxes using Form CT-1
- (6) Fiduciary taxes using Form 1041
- (7) Partnership return taxes using Form 1065.

See the second page down from here from the “Handbook For Special Agents”

30(55)0 IMF Operations

30(55)1.4**30(55)1 (-1-96)****Introduction****30(55)1.1** *r1-1-96***Purpose**

This Section provides a general description of Individual Master File (IMF) operations at the Martinsburg Computing Center (MCC).

30(55)1.2 *(1-1-96)***Scope**

(1) These procedures are limited to those general processes required at MCC to process data to the IMF, effect settlement with the taxpayer, and to output data for further processing into final outputs at Internal Revenue Service Centers.

(2) Returns processed to the IMF are limited to Estimated Tax Form 1040ES and Income Tax Forms 1040.

30(55)1.3 *(i-1-96)***Related Text**

(1) LEM 3(27)(68)0, ADP Systems Codes contains definitions, listings and descriptions of all codes used on Individual Master File source documents and outputs, including transaction and status codes.

(2) The definitions for all abbreviations used herein are also included in LEM 3(27)(68)0.

30(55)1.4 *(1-1-96)***Related Projects**

- (1) 029 DATC/ASTA
- (2) 404 Reconciliation of Withholding and Information Documents with IMF (IMF Delinquency Check)
- (3) 405 Magnetic Tape Reporting
- (4) 408 Processing Individual Income Tax Forms
- (5) 418 Audit Selection System
- (6) 438 Deceased Persons Accounting
- (7) 439 IMF Account Numbers
- (8) 444 Cleanup Operations
- (9) 701 Accounting & Operating Reports
- (10) 713 Accounts Receivable Reporting
- (11) 704 Error Resolution
- (12) 705 Taxpayer Service
- (13) 706 Files Management and Service
- (14) 707 Media Transport & Control
- (15) 708 Accounting Control
- (16) 709 SC Data Controls
- (17) 710 Revenue Receipts
- (18) 711 Credit and Account Transfer
- (19) 712 Master Files Accounts Maintenance
- (20) 714 Refund Transactions
- (21) 715 Audit Adjustments
- (22) 716 DP Tax Adjustments
- (23) 717 Transcripts
- (24) 718 Adjustment Controls

(2) Requests for information should be submitted by the District Director to the Director, Criminal Investigation Division, National Office, Attention: CP:CI:O. The information desired will be submitted through official channels and when obtained referred promptly to the District Director.

333.7 (1-18-80) 9781
Comptroller of Currency (Bank Examiners' Reports)

(1) National bank examinations are made to determine bank financial positions and to evaluate bank assets. Bank examiners' reports contain information about bank records, loans, and operations.

(2) In view of their purpose and the basis on which they are obtained, reports of national bank examinations and related correspondence and papers are deemed to be of a confidential nature. If it is necessary, in an examination of a taxpayer's books and records, that a special agent have access to information contained in a bank examiners' report, the request should be submitted by the District Director to the Collection Division of the National Office, Attention: CP:C:O. The request should set forth the taxpayer's name and address, the information desired, the reason it is needed, and the intended use thereof. The National Office will address the request to the Comptroller of the Currency.

334 (1-18-80) 9781
Government Records

334.1 (1-18-80) 9781
Internal Revenue Service

334.11 (1-18-80) 9781
National Computer Center

The National Computer Center maintains the master file which is a tax record of all known taxpayers. The master file is separated into several categories, some of which are the business master file (BMF), the individual master file (IMF), residual master file (RMF) and the retention register.

334.111 (1-18-80) 9781
The Business Master File

(1) The Business Master File (BMF) maintained on magnetic tape is a tax record of business taxpayers required by law and regulations

to have Employer Identification Numbers (EIN) as identifying account numbers.

(a) *Design*—The Business Master File is designed to accumulate on tape all data pertaining to the tax liabilities of one taxpayer. The returns filed for each type of tax, the assessments, the debit and credit transactions for each tax account, and a record of all changes made on a tax return are maintained for each taxpayer in the master file.

(b) *Business Taxpayer*—A business taxpayer is a taxpayer conducting a business enterprise, the operations or products of which are subject to Federal taxation.

(c) *BMF Taxes*—The types of taxes processed to the BMF are limited to:

- 1 Employment Taxes (Return Form 940)
- 2 Withholding and FICA Taxes (Return Form 941)
- 3 Corporation Income Taxes (Return Form 1120)
- 4 Excise Taxes (Return Form 720)
- 5 Railroad Retirement Taxes (Return Form CT-1)
- 6 Employment (Household) Taxes (Return Form 942)
- 7 Employment (Agricultural) Taxes (Return Form 943)
- 8 Corporation Income (Small Business) Taxes (Return Form 1120S)
- 9 Fiduciary Income Taxes (Return Form 1041)
- 10 Partnership Income Taxes (Return Form 1065)
- 11 Foreign Corporation Income Tax Return (Return Form 1120F)
- 12 Life Insurance Company Income Tax Return (Return Form 1120L)
- 13 Mutual Insurance Company Income Tax Return (Return Form 1120M)

(d) In addition, tax returns on exempt organizations which have income from investments are processed on BMF.

(e) *BMF Sections*—Each taxpayer's record on the Business Master File, as on the IMF, contains an entity file and a tax module file.

334.112 (1-18-80) 9781
The Individual Master File

(1) The Individual Master File is a magnetic tape record of all individual income tax filers, in Social Security Number sequence, and is maintained at the National Computer Center. All tax

Check your IMF specific for a TC 370 entry and that means you have had transaction moved from the Retention Register to your IMF. The TC 370 will have an associated Document Locator Number (DLN) attached and the 4th and 5th numbers of that DLN are called the Document Code (Doc Code).

The next four pages show that a TC 370 transaction can have Doc Code 51 or 52 associated with it.

Doc Code 52 is associated with IRS internal Form 3413 used form ordering the Retention Register Account Transfer-In on zero balance accounts. If you have a Doc Code 52 then FOIA request a Form 3413.

Doc Code 51 with a DLN 9th –11th position (called a Blocking Code) of 100-199 means a manual assessment was made in other words a Substitute for Return (SFR). If your IMF Specific contains a TC 400 then your Master File (MF) was transferred to the Retention Register by this TC 400 code. If your IMF Specific does NOT contain a TC 400 then it was transferred from the BMF (Business Master File) module see IRM 3.12.21.3.2. This means you will want to do a FOIA request for the Business Master File (BMF) to see if the IRS will produce any BMF documents. BMF not apply to businesses with Employer Id Numbers (EIN) so you must do your FOIA request for BMF documents using your SSN number as a Employer ID No XX-XXXXXXX or they will not respond to your FOIA request.

Reminder a BMF only applies to the following Business Taxes and IRS business Forms

- (1) Employment taxes using Forms 940-942-943
- (2) FICA taxes using Form 941
- (3) Corporation taxes using Form 1120
- (4) Excise taxes using Form 720
- (5) Railroad Retirement Taxes using Form CT-1
- (6) Fiduciary taxes using Form 1041
- (8) Partnership return taxes using Form 1065

If your return FOIA says no BMF documents then all of these business taxes and IRS forms do not apply to you.

5.19.7.14.6 (10-01-2001)**Notices of Potential Manual Penalty/Interest Adjustment (CP186)****1. The CP 186 Notice generates when:**

- A. A payment transaction posts to a module and the credit amount is greater than the assessed module balance due amount, and
- B. There is an interest or penalty computation restriction present.
- C. It also generates when an account is transferred in from the Retention Register with Doc Code 51 or 52.
- D. An additional CP 186 Notice generates when subsequent credits post and the same situation as above is present. The Adjustment function will work all CP 186s other than those meeting SCCB criteria.

NOTE:

The Retention Register contains all entity and tax modules removed from the Master File. Basic criteria for removal include: zero module balance; no freeze or unsettled condition(s) present; no activity to the module for 27 months.

2. Conditions which create restrictions are:

- A. Interest has previously been manually assessed (TC 340) or abated (TC 341).
- B. FTP penalty has previously been manually assessed (TC 270) or abated (TC 271).
- C. Returns with period ending prior to January 1, 1970.
- D. Audit or DP tax adjustment (TC 29X or 30X) posted with a 23C date prior to January 1, 1970.
- E. Any transferred in transaction (Doc. Code 51 or 52 posted).
- F. Assessed fraud penalty (TC 320).
- G. Fiduciary return (Form 1041) assess as an installment account (Status Code 14).

3. Analyze the module and take the required action as follows:

- A. If unresolved TC 480 or TC 780 is present on the module, forward to the Offer-in-Compromise File for resolution or routing to the Technical Support function, (formerly Special Procedures function).
- B. If an unreversed TC 520 is on the account, refile any returns associated with notices and destroy the CP 86/186. When the bankruptcy is closed, Technical Support function, (formerly Special Procedures function), will dispose of any credit.
- C. Do not make any adjustments on Form 706 accounts with installment privileges (Status 14). Forward to the Accounting function for action.
- D. Recompute the interest or penalty using CC COMPA or COMPAF per IRM 20.2, on the remaining CP 86/186.
- E. If additional interest or penalty is due, input an adjustment transaction to assess the additional amount using CC REQ54. Caution should be taken when there is a 120% interest charge on the account. The interest TC will have a Julian date of 999.
- F. If no additional interest or penalty is due, input TC 290 for a zero amount with blocking series 15 and Hold Code (HC) 3 using CC REQ54. Use blocking series 00 if you have the original return. Use the CP 186 as your source document.

4. Charge time spent on this program to OFP Code 810-6113X. Count

various master files document (e.g., for IMF, BMF, and IRAF). Also described are the input documents (i.e., Forms 3413 and 3552) used to re-establish accounts to or transfer assessments to or between these files.

3.12.21.3.1 (01-01-2002)

Non-ADP Document

1. A non-ADP document is a document being processed for a tax period that ended before the ADP (Automated DATA Processing) system was in place for the particular document.
2. For IMF (Individual Master File) documents, the non-ADP tax period is 196211 and prior.
3. For IRAF (Individual Retirement Account File) documents, the non-ADP tax period is 197511 and prior.
4. For BMF (Business Master File) documents, the non-ADP tax period is 196111 and prior, unless the MFT is 60; then the non-ADP tax period is 195807 and prior.
5. When a document is for a non-ADP period, reject, using Action Code 3. Prepare **Form 4227 (Intra-SC Reject or Routing Slip)**, and process as Non Master File (NMF).

3.12.21.3.2 (01-01-2002)

Form 3413--Transcription List

1. **Form 3413, Transcription List (Account Transfer-In)**, with **Doc Code 51**, is used to transfer into the Master File a list of all transaction codes, dates and amounts on a single record. All money amounts are entered in dollars and cents.
2. These documents are prepared for accounts which have been either on Non Master File (NMF) or had been previously on the master file and were transferred out using Transaction Code (TC) 400. (See **Figure 3.12.21-9**.) See IRM 3.12.37.0, General Instructions.

[Figure 3.12.21-9](#)

[Figure 3.12.21-9 \(Cont.\)](#)

3. Form 3413 is also used with **Doc Code 52** to re-establish an IMF or BMF account on the master file which had been previously removed and placed on the Retention Register.

3.12.21.3.3 (01-01-2002)

Form 3552--Prompt Assessment Billing Assembly

1. **Form 3552, Prompt Assessment Billing Assembly**, is used to transfer Quick, Prompt, and Jeopardy Assessments to the BMF, IMF, or IRAF. All money amounts are entered in dollars and cents. (See **Figure 3.12.21-10**.)

[Figure 3.12.21-10](#)

3.12.21.4 (01-01-2002)

Section 01

1. This section provides descriptions of the fields and correction procedures for Section 01 of the register.

3.12.21.4.1 (01-01-2002)

Here is where the creative lying to the IRS computer begins to show up using the Retention Register. Remember the Retention Register is ONLY for archiving of Zero Balance accounts with no transaction activity posted for 27 months.

The next page discusses the Account Transfer in program using TC 370 and using Form 3413 with Doc Code 52. We just finished studying the IRM pages showing a TC 370 is used to move transaction from the Retention Register to the IMF. Now the next four (4) IRM pages are discussing using the TC 370 for a Transfer-In Program and little hits about using the Retention Register to create a manually assessment outside of the IMF module safeguards and then using code TC 370 to transfer-in those entries.

The fourth page down says Substitute for Returns (SFR) and manual returns re-established from the Retention Register are not corrected. Well this is how they can "lie" to the computer system to create your phony tax liability.

I have one tax year where my IMF shows four (4) TC 370 entries within a matter of several months.

- overflows, so they should be a very rare occurrence.
2. If an account is in overflow status on the Master File, a TC 400 is generated with block number 999. A CP96, 296, or 396 is also generated. The transcript is identified by a block number 999 and the word "Overflow" under the transcript title. The account will be established and thereafter maintained on NMF with the 999 Blocking Series.
 3. Assign a NMF DLN to Form 514-B and the CP Notice.
 4. Prepare Form 813, and forward Part 1 to the RACS unit.
 5. Route Form 514-B1 & 2 to the RACS and then the NMF unit.

3.17.21.4.5.1 (01-01-2002)

Transfer to Masterfile

1. To Transfer back to Master File, do the following. This also applies to MFT 31 IMF accounts.
 - A. Prepare Form 3413, Transcription List (Account Transfer-In), from the data on the CP Transcript notice.
 - B. See 3.17.21.4.2 for retransfer and TC402/972 procedures
 - C. Update the IDRS command code ACTON as action is taken and monitor the case to insure the TC 370 has posted to the correct taxpayer.

3.17.21.4.5.2 (01-01-2002)

Closing Control

1. When all action is completed and posted to the file it will remain on, close the case control on IDRS with Command Code ACTON.
2. File the transfer request and supporting data in the closed alpha file.
3. Notify the requestor that the action has been completed.
4. When the IMF TC 400 and the MFT 31 accounts have posted after generating with TC 971, Action Code 45, make a folder for each block of work to be sent to the Files Section.
5. Put the CP Notice in the folder, with all background information attached. The TC 400 DLN is the controlling DLN on the Masterfile.
6. Write the DLN of the TC 400 block on the folder, i.e. XX-251-XXX-888-X. The julian date will always be the same as the julian date of the TC 971, Action Code 45.
7. Attach a Form 3210 to the front of the folders showing the DLN's of all the folders with the words "**TC 400 Actions. Shelve Immediately.**"
8. Send the folders weekly to the Files Section, Cycle Control Unit.
9. If requests are made for the originating documents, refer them to the Files Section, and tell them that the TC 400 DLN is the controlling DLN. Returns should be refiled behind this DLN when returned from the originator.

3.17.21.5 (01-01-2002)

Account Transfers-In

1. The Account Transfer-In program is designed to transfer into the master file a list of all transaction codes, dates, and amounts on a single record.
 - A. Each Account Transfer-In will post a primary TC 370 to the master file, additional debit or credit transaction codes, plus other wage amounts and appropriation, status, and abstract codes.
 - B. The TC 370 does not appear on the transfer document, but is generated as part of the program with the transfer-in amount. The TC 370 must be entered on Form 813.
2. Accounts may be transferred into the master file on either Form 3413,

Transcription List, or Form 3552, Prompt Assessment Billing Assembly.

- A. Forms 3552 are prepared and routed to ISRP for input to the master file. Forms 3552 represent new assessments. See IRM 3.17.24.3.
 - B. Forms 3413 are prepared by the transfer function and represent previously-made assessments. The requestor should be identified on the request for a transfer so that unprocessable transfers may be returned to the originator.
 - C. Reactivations from the Retention Register are covered in detail in section . These are numbered with document code 52.
 - D. Other account transfers on Form 3413 include true NMF accounts, MFT 31 IMF transfers, retransfers, and manual assessments. These are numbered with document code 51.
3. All account transfers-in must contain either a debit or a zero balance. If the account is in credit balance, contact the requestor for resolution. A debit must be added before the transfer can be processed.
 - A. Contact the requestor to verify that the credit is valid. If the credit is not valid, return to the originator for resolution.
 - B. If the credit balance is valid, the originator should transfer the excess credit on Form 2424 (or DRT 24) or Form 3809 (or DRT 48) to the new module. Then transfer the account after the balance has been reduced to zero.
 4. Do not enter any amount of over \$99,999,999.99. The master file limits each amount field to fewer than 11 positions.
 - A. Form 3413 may be corrected by splitting any amount other than the Transfer-In amount and creating one or more new transactions.
 - B. If the Original Assessment Transaction Amount is too large, split the amount and enter the balance in the first available field(s) in sections 02-19, using TC 290 in place of TC 150.
 - C. If the Transfer-In Amount is too large, prepare an additional Form 3413 and split the transactions so that the amounts will not be over \$99,999,999.99.

3.17.21.5.1 (01-01-2002)**Account Retransfers**

1. The following types of cases require retransfer action:
 - A. A master file account is posted to an incorrect TIN or tax period, creating a no-merge MCC transcript on a statute account that cannot be abated and reprocessed or reassessed.
 - B. A Form 3552 assessment must be transferred.
 - C. An NMF account previously on the master file must be transferred back to IMF, BMF, or IRAF.
 - D. An assessment needing transfer so a 23C date can be maintained, since the assessment statute period has expired. This kind of transfer, to be legal, must be made to the same taxpayer and account.
 - E. A request to transfer only specific transactions from one module to another, without the transfer-out module remaining closed with a TC 400.
 - F. Merge of an invalid to a valid TIN. This may require the creation of a temporary TIN.
 - G. A transfer from one Master File TIN to another Master File TIN

payment code	X
POD code	XF1 X
project code	XF1 X
related MFT code	X
related return alpha code	X
related tax period	X
related TIN	X
renumbered DLN	X
source code	X
status code	XF1
TC 300 indicator	X
unagreed amount	X
verified assessment indicator	X
whipsaw indicator	X

F1 = skeletal record corrections

4.4.34.3.1 (02-08-1999)

Activity Code

1. The activity code is based on the return as filed without considering any later changes made by IRS.

4.4.34.3.1.1 (02-08-1999)

Substitute for Return

1. An exception to this is that the activity code that was used when a substitute for return was established on AIMS, must be updated based on the amounts after examination.

4.4.34.3.1.2 (02-08-1999)

Non-Master File

1. If the estimated activity code of a Non-Master File requisitioned return is wrong, it must be corrected.

4.4.34.3.1.3 (02-08-1999)

Retention Register

1. Generally, returns manually re-established on Master File after being placed on the retention register will receive an incorrect activity code or 000. These are returns that were originally listed on the TC 424 Reject Register with reject codes 3471 or 1970. These cases should be flagged so that the activity code is reviewed when AIMS becomes a full record.

4.4.34.3.2 (02-08-1999)

Claim Amount

1. Claim amount is not valid with Source Code 31.

4.4.34.3.3 (02-08-1999)

Disposal Codes

1. Disposal codes cannot be changed

from: to:

non-examined examined

examined non-examined

changed no change if Exam Results are present

Records Control Schedule 203 (formerly IRM 1(15)59.23).

[7.3.1] 2.41.4.2 (04-30-1999)

Use of Form 5598, EO Correction Request

1. Form 5598 is limited at group level. The only common uses for groups are to change source codes and activity codes. Corrections can be made as long as the account(s) are on AIMS. Generally, an account is available for ninety days after it has closed. If the correction is to a record that has aged off of AIMS, a correction cannot be done. Instructions for preparing Form 5598 are in Exhibit 2-28.
2. Corrections must be made at the time that the error is discovered. Responsibility for making corrections falls to the EO function (Group, RPM, Review Staff, etc.) handling the account at the time the error is discovered. A maximum of twenty accounts can be corrected using the same Form 5598, if the identical corrections are being made to each of the accounts.
3. Use Form 5598 whenever:
 - A. An error is found on an AIMS--generated output such as a Form 5546, Examination Charge-Out, a label, a CC AMDIS/AMDISA print, etc.
 - B. An error is discovered during quality review of a document previously used as terminal input to AIMS
 - C. An error is recorded on the Service Center or Detroit Computing Center error registers.
4. Completed forms are routed to the approving official who reviews the forms to ensure the quality and integrity of the requested action. The approving official will return an unapproved Form 5598 to the requester with a statement indicating the action that should be taken in lieu of that recorded on the correction request. The Group Manager of the initiator approves district Form 5598 requests to correct items.
5. A correction to a closed record, Status 8X or 90, causes the Report Extraction Indicator to be reset. If the record passes all the consistency and validity checks, the corrected record will be extracted during the next report extraction period and the EO tables for the Key District Office will be updated with the correct information. If the correction is to a record that was closed to an Appeals Office that is outside the jurisdiction of the Key District Office's service center, the AIMS data base must be backed-down to EO in the closing Key District Office in order to input a correction.
6. Disposition of Form 5598 -- Retain Form 5598 sixty days after returned from EP/EO-SP. Form 5598 should then be disposed of according to Records Control Schedule 203 (formerly IRM 1(15)59.23).

[7.3.1] 2.41.4.3 (04-30-1999)

Correcting Activity Codes

1. Activity codes should be entered on all requests for returns. When the activity code is not known, it should be estimated. If the estimated activity code of an EPMF or BMF requisitioned return is wrong, it is corrected automatically and the AIMS data base will reflect the true activity code. Refer to Document 6476 or Document 6379 for listings of valid EP and EO Activity Codes.

EXCEPTION:

Substitutes for returns and returns manually re-established from the retention register are not corrected.

FOIA after reviewing IMF Specific

Name
Without Prejudice
c/o Street Address
City, postal code 95621
CALIFORNIA

Certified Mail # 7001 2510 XXXX XXXX XXXX
(Include the Requester's name and this number in your reply)

July 2, 2003

Internal Revenue Service
Agent for Department of the Treasury
ATTN: Disclosure Office, FOIA Request
55 South Market St., M/S HQ-4603
Use Your IRS FOIA ADDRESS

RE: Account No. XXX-XX-XXXX used to identify and maintain your system of records.

FREEDOM OF INFORMATION REQUEST

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 and § 6110.** This request does not fall under exception 26 USC § 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 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 (a) those portions reasonable 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] 13.1 08-31-2000), and (c) provide the name of the official and correct address to whom an administrative appeals should be addressed.

I am request 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), that I am a category 5 CFR 294.103(d) requester.

Please send me a copy of all documents maintained in a system of records identified as:

1. Attached is a copy of IRM as **Exhibit A** highlighted in yellow showing the exact IRS information I am requesting **IMFOL**. Please provide printed copy of **IMFOL** regarding requester for the tax years 1997-2000.
2. Attached is a copy of IRM as **Exhibit B** highlighted in yellow showing the exact IRS information I am requesting **CP 186** created when TC 370 with Doc Code 51 or 52 is posted to the IMF. Please provide printed copy of **CP 186** regarding requester for the tax years 1997-2000.

3. Attached is a copy of IRM as **Exhibit C** highlighted in yellow showing the exact IRS information I am requesting **Form 3413 – Transcription List (Account Transfer-In)**. Please provide printed copy of **Form 3413** regarding requester for the tax years 1997-2000.
4. Attached is a copy of IRM as **Exhibit C** highlighted in yellow showing the exact IRS information I am requesting **Form 3552 – Prompt Assessment Billing Assembly**. Please provide printed copy of **Form 3552** regarding requester for the tax years 1997-2000.
5. Please send me a copy of the front and back of the document identified from Traction Code TC 370 with Document Locator Number (DLN) 12345-123-12345-1 (enter your DLN for TC 370 from your IMF's records) for the tax year (put year here) which pertain to the above referenced requester and SS#.

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,

Name, Requester. All rights reserved.

Enclosure: Photocopy of Drivers License for proof of Identification.
 Exhibit A -C