

Subject: SFR

Substitute for return

Furthermore, if one carefully reads the **Internal Revenue Manual section at 5.1.11.6.8 (03-01-2007) IRC 6020(b) Authority**, you can easily see that there are numerous forms they are permitted to create a SFR for but **noticeable by its absence are any direct references to the Form 1040.**

As you well know, a fraud imposes no duty and imposes no obligation. When the IRS states a statute as their authority and even references it within their own IRM, one would expect to see the Authority listed for the creation of a Substitute for Return for a FORM 1040 as that was the tax labeled on the Notice of Deficiency letter to me that we are now addressing. Clearly, the IRS has utilized fraud as a 'legal tool'.

5.1.11.6.8 (03-01-2007)

IRC 6020(b) Authority

1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b):

- A. Form 940, Employer's Annual Federal Unemployment Tax Return;
- B. Form 941, Employer's Quarterly Federal Tax Return;
- C. Form 943, Employer's Annual Tax Return for Agricultural Employees;
- D. Form 944, Employer's Annual Federal Tax Return;
- E. Form 720, Quarterly Federal Excise Tax Return;
- F. Form 2290, Heavy Vehicle Use Tax Return;
- G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;
- H. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997,

revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have **the authority to prepare and execute returns under IRC 6020(b).**

There is, in fact, **no authority stated in the United States Code, the Code of Federal Regulations, the**

Internal Revenue Manual, in any Delegation Order [i.e. 182], and

certainly **none published in the Federal Register** for anyone within the IRS **to specifically create a SFR for a FORM 1040.**

Without the lawful authority to create a SFR for a FORM 1040 as specified in the IRS NOD letter there can

be no lawful assessment or lawful Notice of Deficiency even against those who are statutory "Taxpayers"