

# **Handbook for Financial Institutions**

## **Dealing With IRS Requests and Notices**

**You Are Receiving this Document  
at the Request of a Client of Yours**

**CitizensForTruthInGovernment.org  
Houston, Texas, USA**

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## **This Handbook is a Primer for Employees and Managers of Financial Institutions in dealing with IRS Notices, Letters, Lien and Levy Documents, and whether the Internal Revenue Service ( a Private Company ) has any authority over your business operations.**

The first thing to learn is: Almost all notices from the IRS are not what they appear to be. The IRS is **NOT** a division of the U.S. Treasury Department. Download and Printout the **Research Paper** available from CitizensForTruthInGovernment.org, which shows clearly the criminal aspect of what is going on with this bunch of Gangsters. **The IRS was not established by an act or law of congress.** The position of Commissioner of Internal Revenue was created by an **Order** from the Secretary of the Treasury. The bureaucracy grew from there. **The Internal Revenue Service is a Private Corporation,** acting as a Bureau ??? ( they refuse under FOIA Requests to show any contracts, or other proof ) of acting for the U.S. Treasury Department. The IRS is not actually a part of the Treasury Department per 31 USC. The Treasury Department also refuses to show any Contract for services. **The IRS itself has no powers to seize any money or property of any person.** The IRS has no authority to put a “ Hold “ on or seize anyone’s bank account, stock account, or Retirement Account without a **Court Order** from a U.S. District Court, an Order for Seizure and Forfeiture, as required under 28 USC 3001. The IRS has **no authority** to order any employer to disregard the W4 from an employee and withhold funds from someone who is exempt, and has turned in a W4 to them stating Exempt. Per the Federal Debt Collections Act, codified as 28 USC 3001, **property may only be seized** by the Government or any agency **by Court Order.** No **statute** allows the Permanent contracting of tax functions to a Private company by the US Treasury Department ( the current arrangement clearly and openly violates 5 USC 3109 (b).

Most of the Notices a Financial Institution receives are **fraudulent documents**, issued by clerks, who have no statutory right to issue them. When the U.S. Congress passed public Law 94-455 in 1976, the IRS clerks, revenue agents, and supervisors **lost the authority** to issue all the common documents that are sent out all the time to employers, banks, county and state registrars, and financial institutions. Only the **Secretary of the Treasury** has the authority to issue most of the common documents businesses receive from the IRS, telling them to seize an employee or customers funds or property. The IRS takes the position that if they can **trick** anyone into giving them someone else’s money or property, that that is acceptable. The U.S. Courts are completely in bed with the IRS, and have ruled that **it is up to the Individual person** who accepts the IRS notices as fact, to **verify whether they are valid or not.** The IRS says that the Internal Revenue Code gives them their authority, and Implements the different Taxes required, but this is Fraud, since the **IRC , Book 68A, is printed by the IRS, a Private Company, is not Statute Law,** and cannot **Implement** any actions or Tax liability. It is a NOVEL.

Taxes are implemented by CFR and U.S.C. laws created per the Public Laws passed by the US Congress. This activity is codified in 1 USC section 204. **There is no alternate provision for creating Codified Statute Law.** The Administration Branch of the Federal Government is authorized to create **Rules**, methodology of implementation, and **internal** Regulations for Implementation. These rules and Regulations may be published in many forms, but **cannot exceed the Specific Authority of the CFR or USC Code section** supporting the Regulation, **and only for the Subject Matter stated.** The Internal revenue Code ( the Book 68A ) is shortened to **IRC** here.

Notice of Levy documents are covered in IRC 6331 ( a ), which provides that they **only apply** to “salary or wages of U.S. Government employees”, and are for use only with their employer Supervisor. They are a “ Notice “ not an actual Levy.

You will need to be informed somewhat as to the true nature of the U.S. Federal Government. Most people think of Income Tax Returns every time they see or hear the word “ Return “. That is what the IRS wants everyone to believe, so they can keep their program of fraudulently stealing everyone’s money to feed them. The IRS creates so much fear in the populace, and the large media have sold out to them, just so they can keep the fraud alive. The truth is a “ Return “ is required for each of the different taxes the U.S. Government collects, although many of them use different names. The IRC ( Internal Revenue Code ) is a compendium of IRS Interpretive and Administrative regulations ( **administrative Rules** ) of what the Codified Statute Laws passed by the US Congress as Public Laws say ( in the IRS interpretation ). There are 2 versions; ( 1 ) is the Book entitled “ Internal Revenue Code “ book 68A, which is a Novel, containing **interpretations** of the Treasury Regulations, and it is **not Statute Law**. ( 2 ) there are 5 books, entitled “ Federal Tax Regulations “ in which the real Internal Revenue Code is embedded within the volumes. These are not Positive Statute Law either, as no Public Law passed by the US Congress ever made them so. Public Law 951 in 1954 allowed the Issue of the book, known as Volume 68A, **but did not make it Statute Law**. It was authorized for Publication thru the Statutes at Large, as a document to be referenced as The Internal Revenue Code of 1954. The problem is, that they use titles with no regard to subject matter, or the actual Statute Requirements in a clear program to confuse every one, to extend as law their rubbish which is not law, to steal billions in “ Taxes “ that never were, terrify and intimidate everyone. Because it is not Statute Law, it can be and regularly has been modified and sections added by the Commissioner of the IRS. Do not confuse the terms Commissioner of Internal Revenue ( a US Government employee ) with places which say “Commissioner” they deliberately leave out which one is being discussed, and there is a Commissioner of the Internal Revenue Service ( a private company employee ) Only the sections directly supported by the U.S. C. code statutes and CFR Code Statutes which are repeated word-for-word can be interpreted as “ valid“. The “ Statutes at Large “ consists of all documents entered into the Congressional

Register. **It is not “ Statute Law”, but an archive system**, a precursor to the NARA archives system now in place.

First let us deal with the “ **Withholding** “ that all employers, and many financial institutions are faced with. The term “ Withholding is a technical term, defined differently in multiple documents, rules, and regulations. It means “ any sums required to be withheld from one party by another party, for paying over for a Tax Withheld “.

1. There is **no statutory requirement** for any employer to have a Federal EEI ( Employer Identification Number ). This supposed requirement is told to all the accounting specialists to implement the entire scheme, and make businesses need the accountants and tax lawyers. None of them have any clue about the law, but they do know that the current system feeds them well. They have been spoon fed **disinformation** by the IRS all their careers. **There is no statutory requirement** for banks and financial institutions **to tie a persons SS# to their account**. This is a back door regulation? Which the IRS just tells every institution they have to comply with. It is not in the Tax Code ( IRC ) and is not in either 26 CFR or 27 CFR, and not in 12 USC which covers banking Regulations. **The recording, reporting, and withholding regulations do not exist**.

2. “ Wage Withholding “ started as a Victory Tax in 1942 when the war was on, and the government needed constant funding, not waiting for the April time of tax payment. The Victory Tax **applied only to** US Government employees. When the Victory Tax was repealed in 1944, they just left the section in the IRC ( Internal Revenue Code ) Chapter 24 IRC 3401 which said that a **Withholding Tax** ( a limited application Excise Tax ) was required to be paid by US Government employers, and other IRC sections said that somehow financial institutions would have to do **withholding** ( there is NO withholding in 26 CFR , so it cannot be part of any Income Tax )when required by other regulations. The added sections of the IRC requiring the other than employer Institutions to make “ Wage Withholding” for customers are not supported by any CFR laws. The reporting by 1099 forms is **only required** for persons identified in Chapter 24, IRC 3401 ( c ) as liable for the “ **Special Excise Tax on Wages** “, which are only U.S. Government employees, and U.S. Citizens with Foreign Earned Income, **who file return 2555**. A 1040 Form for years 1985 thru 2005 has no valid OMB control number, because it is a “ Proposed “ Form, attachment to Form 2555, **foreign earned income**. A 1040 form is used only with a Form 2555, for getting back excess amounts of Special Excise Tax, collected by employers on Foreign Earned Income, or income of Foreign citizens working in the United States. The income from investments and savings accounts is excluded from the Special Excise Tax on Wages ( IRC Chapter 24 ) because it is not Earned Wages.

Who is subject to the Tax is clearly identified in IRC 3401(c) There is no statutory law requiring any such thing. It is an administrative section, applying only to US Government employees. The withholding tax has nothing to do with “ Income Taxes “ as the IRS has mislead everyone to believe. It is instead a hidden secret wage tax, imposed by no law statute, on a select subset of persons. ( The Supreme Court threw out the Act of Excise Tax on US Government employees as **Unconstitutional** in 1939 ) All Income Tax Statutes are found in 26 CFR ( Code of Federal Regulations ). There is no “ Withholding Tax” mentioned in **26 CFR**, which is the Codified Statutory Laws covering Income Taxes. The IRC Chapter 24 is for **Excise Taxes**, has not one thing to do with Income Taxes. IRC Chapter 24, section 3401 (c) says exactly who is required to pay the “ Special Excise Tax on Wages “.

This is who it applies to:

**“ An officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the forgoing. The term “ employee “ also includes an officer of a corporation. ( but only Federal Government Corporations ) called FGC’s, which are considered licensed to do business in the Federal state.**

Those are the only persons named as having to pay the Special Excise Tax on Wages. **How many of your employees fit that requirement? How many of your depositors? Are you one of those persons? Only US Government employees are “ liable “.**

Why would they have such a requirement? That is simple, the **U.S. Supreme Court** ruled the Income Tax law was unconstitutional in 1913 in the case *Pollock v. Farmers Loan and Trust*, 157 U.S. 428. Then the so called 16<sup>th</sup> Amendment was passed by Congress, so they could continue to suck up all that new money for their pockets. Then the **US Supreme Court** reviewed the issue again, in 1916 in *Brushaber v. Union Pacific RR Co*, 240 US 1, said that **the 16<sup>th</sup> amendment Document did not amend the US Constitution**, as the States never ratified it, but as a true Bill passes by Congress, a liberal interpretation **would allow** a Special Excise Tax on Wages, **to be Levied against a specific defined subset of persons**. So they levied a Special Excise Tax against themselves ( US Government employees, but Supreme Court Judges refused to pay the Tax ), then lied to everyone, and **said** it applied to everyone. The IRS commissioner put sections 3402, 3403, 3404, 3405 into the IRC to confuse everyone that the “ Special Excise Tax on Wages “ had something to do **with Income Tax, which they do not. They are administrative sections, and are not found in 26 CFR or 27 CFR. The IRC is NOT Statutory Law. Only the CFR Statutes are Codified Statute Law.**

Then in 1916, the Supreme Court decreed that as part of case, *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, that there was no 16<sup>th</sup> Amendment, because the States never ratified it, and the bill did not in fact amend the U.S. Constitution. The Federal

Government lies about the 16<sup>th</sup> amendment to this day. The Federal Courts have refused 16 times to accept a case against the government addressing the validity of the 16<sup>th</sup> amendment. It is however, currently being reviewed, as part of another case, where the US Government is trying to ban the Books by “ The Law that Never Was “.

Crooked Federal Courts rule completely against the Statutory Law in every case. That is how they protect their daily bread ( \$ 168,000 ) and enormous power. Many Judges also are paid “ Special Awards “ by the Treasury Department.

The withholding of wage Tax is in fact **optional** for a non-government employer, and applies only to the persons named in IRC 3401 ( c ), Government employees and Persons who have to report **Foreign Earned Income** on Form 2555 . A 1040 form is not found in the IRC anywhere, because it is NOT an official form, and has no valid OMB control number, does not comply with the statutory requirements of the **Paperwork Reduction Act ( PRA )44U.S.C. 3500-3520**. It is a “ Proposed “ form, and is ONLY for use as an attachment to a Form 2555 for foreign earned income. **See 44 USC 3512**. The Internal Revenue Service is not found mentioned in the Internal Revenue Code either, because it **is not actually part of the Federal US Treasury Department**. ( Supposedly it can operate as a Collection contractor, although no Law permits the U.S. Secretary of the Treasury to “ Privatize the Collection of Taxes”. Filing of 1099 Forms **is not required** within the 50 states. A W4 Form is only required by Foreign Citizens working in the US who will need to file a Form 2555, Foreign Earned Income, per 26 CFR 602.101. Reporting by W2 or 1099 for banks is only required for those persons Liable for the Tax per IRC 3401 ( c ). For Form 2555. Foreign Earned Income, per 26 CFR 602.101.

The larger picture, is that the IRC ( Internal Revenue Code ) **is not itself Statutory Law**. It is a guide document, comprised of 1. Restatement of the Statutory Law ( from CFR Code of Federal Regulations ) passed by congress, 2. Parts explaining treasury rulings on implementation ( not Law ), and 3. **Internal Rules** for operating the Treasury departments (not Law ) but the IRS tries to Interpret that the IRC itself is all Law. The Supreme Court has ruled it ( the IRC ) is not all law, but the IRS pretends it is. The IRS is Not an official agency of the U.S. Treasury Department. The legal IRC ( Public Law 591 )of 1954 is the one embedded in the 5 volumes of the U.S. Treasury Regulations. The Book which has Internal Revenue Code as its cover, is a book of Interpretations of what the IRS **position** is on the laws and regulations. All elements are presented as “ Law “ which **they are not**. Only 27 % has some support as implementing regulations. To be Implementing Regulations, there must be direct support of the section in the IRC by the CFR Statute Law, word for word.

**The IRS was not created by Congress**, it is a Private Company, and has no statutory “ Rights “ **to interpret** the Laws passed by Congress. The IRS has no legal right to **disregard** U.S. Court rulings, but they do anyway. That is why files are transferred from the local branch to one out of the reach of the district U.S. Court in your home area. The IRS is operated as a “ Contractor “ agency. And is Chartered as a “ Pure Trust “ under the Maritime Statutes, based in Puerto Rico. It **has NO authority whatever** in the continental 50 States. They work for the Internal Revenue Service of Puerto Rico, answering only to the appointed Secretary of the Treasury of Puerto Rico.

The big deal here is that the IRS Commissioner can issue memos, rulings, and regulations, which are **worded** in the IRC book exactly to deceive and misdirect any one reading them into thinking they are Laws, which they are not. The Internal Revenue Service is not even mentioned in the IRC anywhere. The IRC is changed regularly by a Lawyer, the IRS General Counsel, and **Statute Law** can only be changed by the US Congress, by Public Law Act ( 1 USC 204 ). Somehow, but not legally, the Treasury Secretary of Puerto Rico ( who the IRS works for ) is writing rules for enforcement of Tax Regulations for the rest of the United States. The US Federal Government **ONLY** has authority and **exclusive jurisdiction** in the **Federal State**, which includes the District of Columbia, Guam, Puerto Rico, and the other offshore territories. The US Federal Government does not have any authority within the 50 states borders, except to regulate commerce with other countries, and commerce between the states. ( US Constitution )

The bureau of Internal Revenue and the alleged Internal Revenue Service nor the Bureau of Alcohol, Tobacco, and Firearms are not in fact listed in 31 USC, Chapter 3, as an authorized agency of the department of the Treasury. They are not in fact agencies of the U.S. Federal Government, but appear to be operated as Pure Trusts, administered by the Secretary of the Treasury ( Trustee ). The Settler of the Trusts is the World Bank. The Federal Alcohol Administration Act of 1935 was **found unconstitutional** by the Supreme Court in 1939. Then the operation was transferred to Puerto Rico, and set up as a **Department of the Secretary of the Treasury of Puerto Rico**, but operating as a Pure Trust organization. They do not have to tell who the owners are and are outside the reach of congress. See: 27 CFR 250.1. They operate as one entity.

The IRS / BATF have no statutory authority over sovereign U.S. Citizens in the continental 50 states. SEE: Research Paper: The IRS, a Private Company, on the CitizensForTruthInGovernment.org website, and other Research Papers posted.

If you have never applied for appointment, nor have been appointed, as a “ Withholding Agent “, and have never been required by statutory Law to withhold wages pursuant to provisions of IRC 1441 ( non-resident aliens), 1442 ( Foreign Corporation), 1443 ( foreign alien ), you are not required to file a form 941. Forms W4 and 1099 are applicable only to persons who are made liable for the “ Special Excise Tax on Wages” per IRC 3401 (c ). This IRC Section is supported by 26 CFR section 1, 35 and address only Corporate Income Tax. There is no correlation between the “ Special Excise Tax on

Wages in 3401 (c) and 26 CFR Income Tax. IRC Sections 3402, 3403, 3404, 3405, are administrative elements added by the IRS commissioner, and are **worded** to appear that they have something to do with Income Tax. **No part of IRC Chapter 24** has anything whatsoever to do with 26 CFR for Income Taxes.

Remember the IRC book is not Statutory Law, but IRS Interpretations and positions. The IRS is not even mentioned. There is no requirement in 26 CFR for any “withholding” of any Income Tax, or Reporting by a W2 or 1099 on any person not listed in IRC 2401 (c) to the IRS or any other Agency.

### Dealing With IRS Notices

Rule # 1. Never follow the directions to sign some form they send you to acknowledge receipt of some document, it always

has some parts which say you agree to take the actions they have instructed you to take. All the forms they send are fraudulent, issued by someone who has no authority to issue them, and they are almost never signed by anybody. Or if they are signed, it is by someone signing “for” the one named.

The IRS has no authority by statute to make any action or to cause any seizure of records or property without a U.S. District Court order of seizure. This is most difficult since they only have statutory authority to administer Tax Collection operations in the District of Columbia, Guam, Puerto Rico, and the American Trust offshore territories.

Rule # 2. Establish internally a specific person who takes care of IRS requests and documents received. Never agree to take any actions in a phone conversation, as they almost always are recording the conversation, and will later claim you “agreed”.

Rule # 3. Your first responsibility is your business relationship with your client. All business have adopted internal rules for confidentiality of client information. Why would you violate your own policy and give some unknown IRS person whatever personal information they asked for? In phone conversations, you must always ask the caller “do they have the Legal Authority by Statutory Law to require you to surrender the information they are demanding?”. All IRS letters are “Requests”, just read them.

Rule # 4. The IRS has no Legal Authority by Statute Law to put a Lien, Seize Property, change legal documents ( W4 ) or to Force any person or Third Party company to surrender someone else’s property. No property can be surrendered by anyone with out a

Court Order from a U.S. District Court. The “Tax Court” is a branch of the IRS, not a real Court, and has no authority to Issue a Court Order for seizure of documents or forfeiture of money / property. As Tax Court is not really a court, not part of the Justice Department, no US Marshals can serve any “Court Order “ it issues, and certainly no IRS agent of any kind can seize anything, documents or property by any such order. The IRS is a Private company, and can issue no lawful order to seize any property, papers, records, place any liens or holds on any persons property without a Court Order.

Rule # 5. No IRS Revenue Agent has any right of entry into or on any private property or business without permission, and certainly has no right to seize any records or property. **U.S. District Court Orders are served by U.S. Marshals**, not anyone with the IRS. The Treasury Agents who are Special Agents, and carry guns, cannot enter into or onto any private property with out permission or a Search Warrant issued by a U.S. District Court. “ Special Agents” of the CID ( Criminal Investigation Division – US Treasury Dept ) have their authority from 27 CFR laws, **and cannot take any actions of enforcement on 26 CFR Income Tax issues**. IRS Agents are **NOT Police Officers**, and have **no Police Powers**. It is not against the law for any business to refuse IRS agents entry into their premises. If they refuse to leave, call 911 and have them put out by the local police. The Police are becoming aware of the actual laws, and they cannot be filed upon for **interfering** with a Federal Officer, when that person is acting outside the law and their legal authority ( IRS personnel have NO police authority ). The rules are the same for all courts, state and federal. No warrant, no forced entry or search or seizure..

No documents can be seized without a Court Order. Any IRS employee who violates the law can be prosecuted under 18 USC 241 and civil suit brought under 26 USC 7214 to recover damages. They operate on bluff, ignorance, and fear. If they are attempting to enter upon Private Property, attempting to seize documents, serve a Summons ( IRS has no authority to issue a Summons ( only a US District Court Order ) can enforce a summons, and can issue only after an open court suit adversarial proceeding. If you get a Summons from the IRS, send it back and send a letter advising them they have no authority to issue or enforce such summons without a Court Order. This matter was totally settled by the 2<sup>nd</sup> Court of Appeals in Washington, DC in Case Schultz v. IRS, case No. 04-0196-cv completed Jan 25, 2005, and not appealed to the Supreme Court, as it was a unanimous decision, with a severe ruling by the court handed out to the IRS, and 6 times since enforced stringently by subsequent Court Orders issued to the IRS. Remember, the Internal Revenue Service is a Private Collection agency, not actually a part of the US Government, was never created by Congress, and has no Statutory Authority to do any thing to anyone. They bombard their target with documents which the target does not have any knowledge of how to deal with, and has no knowledge that the IRS has no damn authority over anybody to do anything. They will tell a bank to give them a persons entire records of their account ( read the letter, they are “ asking “ for the records. Your stupid Lawyer will tell you “ oh, you better give them whatever they want”. Ask the dumb turkey if he will defend the bank free when the citizen files a

lawsuit against the bank, and files a notice of lien against the bank property at the County Courthouse. It has happened thousands of times already. It is against State Law for the bank to give a persons private records to any third party, without the account holders specific permission in writing.

Rule # 6. If one of the Special Agents wants to ask you questions, refuse, and call your lawyer, while showing them the door. They must leave, and they cannot take anyone from private property without a warrant. Banking regulations 12 USC only confer enforcement regulations **on the FBI. The IRS has no authority whatsoever** to interfere with your business operations, employees, and has no right to review your records. If multiple persons come into your place of business, make sure who is who, and do not allow IRS personnel to assist any other agency personnel. ID everybody. Make photocopies of their ID before you allow them access to computer or hard copy private records. Photocopy their IRS ID, and their Pocket Commission, and their personal ID drivers license. Many IRS personnel operate under a phony name, to keep them from going to jail for their illegal activities. If the refuse to show ID, have the local police put them out. If they are carrying guns, have them arrested by the local police for Armed Intrusion without authority into your place of business. If they are attempting to seize records and documents by force, have them arrested by the local Police for armed Bank Robbery, under State Law. The institution has no responsibility to provide copies of any private records to any agency without a court order. The purpose for the request must be clearly identified, and if any criminal investigation is involved, this must be spelled out in the **court order**. If you let anyone go fishing in your private records without a court order, and your attorney present to review it, you are a fool.

Rule # 7. **Take no action** on any IRS request. The form they send always tells you to sign some form, and immediately send it to them. Think about it for a while, call your client, then send them their document back, unsigned, with one of the form letters in this handbook. If they ( the IRS ) call you up and make threats, **they are violating the Law**. Always require any phone caller to clearly identify who they are, what authority they have, and get a call back number, and give no information unless it is you calling them back, to verify who they are. The IRS has no authority to Order you to do anything.

## Common Forms and What They Really Mean

Letters: They may send you, as the employer, or as a financial institution a form directing you to disregard the W4 from your employee, or W4P from your client on 401, Keogh, and other trust accounts, or W4-W for retirement payments, and withhold the maximum in taxes from the employee's pay, or customers payments. **No one in the IRS** has the authority to do any such thing. They will use sections IRC 3402 as a reference, and claim that it is **for Income Tax**. This is rubbish. Chapter 24 of the IRC is the section for Excise Taxes. It has nothing to do with 26 CFR for Income Tax, and part 3402 is not

Law. It is an administrative section, not supported by any CFR or USC, added by the IRS Commissioner, and he worded it to look like that section had **something to do** with Income Tax, which it does not. The IRS has no right to review the W4 filed by your employee, W4P from a customer, and absolutely no authority to order the employer or financial institution to disregard the W4 on file, or to withhold any additional money / property. This would require a U.S. District Court order. A W4 document is only required from persons liable for the Special Excise Tax on Wages spelled out in IRC 3401 ( c ), and Foreign nationals and US Citizens who work in foreign countries who must file a Form 2555 return for “ Foreign Earned Income”.

Sign none of their acknowledgement forms and send them back with form letter # 1. **Your responsibility is to your employee or customer**, not to kiss up to the IRS. The forms will be computer generated, and not signed by anyone, and come from some out-of-state office. They are rubbish. They will tell you NOT to contact the customer or employee and advise them of the letter, to keep it a secret, until you have done the big nasty to them. You do this at your peril, as this constitutes Conspiracy under the State Laws in every State, and openly violates the Criminal Conspiracy Act in 18 USC 241.

If you are a Bank, Savings Institution, or other Institution holding property ( money / stocks/ etc. ) **KNOW that the IRS has no legal authority whatever** to place a “ Hold “ on some person’s account. This can be done ONLY with a U.S. District Court Order. A Lien can only be conferred with a U.S. District Court Order, and can only be issued for 27 CFR Taxes for Alcohol, Tobacco, and Firearms issues, for 27 CFR taxes owed.

### **Levy Notices: document 668-A Only valid to U.S. Government Employers.**

This is one of their favorite tricks. No one knows what it is. What does it require? See the Example:

It is another trick document. It is a legal document, authorized as part of IRC 6331 which is commonly referenced. It however is only good for service to a **Federal Government Employer**, issued against a **Federal Employee**. Do you have any of those?

**The IRS expects to trick you** into giving them someone’s money because you believe they would not send you a **false document**, and they say it is a “ Levy”. Right. Many persons have been afraid, and sent them an employee’s money, or a customer’s money / property, and then told the employee or customer later that they did it. The person who

## Financial Institutions Handbook P 12

accepts the rubbish as a fact, and acts without authority, is directly liable for civil litigation both personally, and the institution is severally liable. They tell the employee / customer that “ you have a problem with the IRS, and You have to work it out with them”. Then they are astonished when the employee / customer slaps them with a civil lawsuit and puts a lien on their house and a lien on the business pending outcome of the litigation. If you take any actions without a Court Order forcing you to do it, you are a fool, and will get sued. The Law says you have to notify your customer first.

### Notice of Lien

Look at the document, notice the part where it says “ Type of Tax “. Notice it says 1040. **There is no such thing as a 1040 tax.** This is a trick, to make you assume it has something to do with Income Tax. Why don't they just say “ Income Tax”? Because the one issuing the fraudulent document could go to jail for issuing a fraudulent document. The form has nothing to do with Income Tax, but is authorized as part of 27 CFR taxes for alcohol, tobacco, firearms, and gaming establishments. But since you do not know, it makes a convenient document to use to trick you. Also to be valid, it must be CERTIFIED, and so stamped in Red Ink, and the signature must be someone who holds an Enforcement Commission, which is required, as this is an Enforcement Action. The form is **almost never signed by a real person**, but is a synonym name. **Read the back of the form, it tells you plainly that the form is only valid for issue to a Federal Employee Supervisor concerning a Federal Employee.** ( You can read right? ) The persons with enforcement commissions are special agents, who know the law, and would never send such a fraudulent document, **as they could go to jail for doing so.** If someone calls you wanting you to take some action, ask them for the number of their pocket commission. The ones with numbers ending in **an A suffix** are Administrative pocket commissions, and the ones where the numbers end in an **E suffix** are Enforcement Commissions. If they refuse to advise you their number ( they **are** required if you ask ) break off the conversation. Only persons with Enforcement Pocket Commissions can take enforcement or collection actions. All enforcement provisions are in 27 CFR, and are valid only for 27 CFR taxes, **not for 26 CFR issues and Income Tax.**

The Supreme Court: Gould v. Gould, 25 U.S. 150, ruled that:

*The Government in any Agency cannot infer or allege that one portion of US Code can be used for another Code section subject matter.*

Actions: Sign none of their forms. Return the documents to the sender with form letter # 2, and save a copy for your records, call the person the document involves immediately.

Levy: document 668-B Only valid to Federal Employers

This is one of their favorites. Billions of dollars are fraudulently surrendered each year by stupid and uninformed employers, and financial institutions who just send the money, and do not even inform the employee or customer until after the fact. Then the ex-employee/customer sues the employer / institution, and it costs thousands. The IRS can take no actions against any company or bank who refuses to honor **an illegal trick document**, which has no statutory authority. IRC 3402(n) says that no action can be taken against the 3<sup>rd</sup> party by IRS, when the institution is following the Statutory Law.

Notice of Seizure:

This is the next one you get when the IRS clerk gets your form letter back. This is to **scare you into capitulating** and caving in because you are afraid of them. It is a **fraudulent document**, and you should look for the same issues as the Lien Notice. Type of Tax 1040, not certified stamped, signed by someone for someone else. Same deal. The part of the IRC where they get this form is 27 CFR, for alcohol, firearms, tobacco, and gaming establishments ( no CFR for Gaming Taxes, the IRS just made up their own ). It has no validity for 26 CFR Income Tax, no validity for IRC Section 24 Special Excise Tax on Wages, and has no validity unless accompanied by a U.S. District Court Order requiring a Seizure and Forfeiture. Send the notice back with Form Letter # 3.

We know that you are busy, and hate to be bothered with all this. **Truth is scary**, especially when you find out that your own government **is the most corrupt in the world**. We saved the best part for last.

There is no **Statutory Law** requiring any Individual Person to pay an Income Tax. Remember how the Supreme Court declared it unconstitutional. They did that each time an Income Tax was passed ( 4 times ). The IRC Section 1 is what the IRS references as making persons “ Liable “ for an Income Tax. Although it is cleverly worded, Section 1 only makes the Schedules and Charts applicable to those who “ File “ a Income Tax return, or those who are **elsewhere** made liable.

The Book labeled “ Internal Revenue Code “ is **NOT a statutory Law document**, and has no legal standing in the continental 50 U.S. States of America. It is valid? **Only for U.S.** Citizens in the District of Columbia and the offshore U.S. Territories. See: 31 USC, Chapter 3; Treasury orders 150-06, 120-01, Public Salary Tax Act of 1939 ( now called the IRC ).

If you read the IRC in it’s entirety you will not find one section which makes an **Individual Person** liable for Payment of a Tax on Income. They took that part out in 1954, so that the law would be constitutional. No where does it require that you have to make a “ Return “ of Income, and certainly does not identify a 1040 form anywhere. But then the IRC does not even mention the IRS either. The Secretary of the Treasury never has given the IRS or its Commissioner the authority to collect Income Taxes. The

wording of the real 26 CFR, not the IRC Book interpretation only makes the Income Tax applicable to Corporate profits, although it is very cleverly worded. There are no parts of 26 CFR which make criminal any non-conformance with 26 CFR issues. That is the reason that **Congress never gave** the U.S. District Courts any **criminal jurisdiction** for 26 CFR issues, there are none. In 28 CFR section 1340, and repeated in IRC section 7402 ( f ), the U.S. District Courts have only **Civil** Jurisdiction. Which means that every person who has been charged with Income Tax Evasion is a political prisoner, where their every civil right has been crushed by **criminal conspiracy** between the Court and the Justice Department lawyers, who cite 27 CFR issues to get persons indicted, then the judge refuses to let the hapless person use the actual lack of Subject Matter Jurisdiction, or the Statutory Law as a defense.

All this will soon come to an end, and the guilty will be receiving the ultimate punishment. Unfortunately, our country will lie in ruins.

In IRC part 3402 ( b ) it says that no person can bring action against an employer or agency for the employer or agency giving away their property or money to the IRS, but the wording is tricky, it applies only when the employee was liable for the Special Excise Tax on Wages in 3401 ( c ). Do not be fooled, this only applied to the U.S. **Federal** Courts, and it is an administrative rule, and is not Law. **You certainly can be sued** in State Court under the State Business Code, both the company and the individual signing off on the documents. Thousands of businesses have found this out the hard way. You can really feel like a fool when the ex-employee or customer files a lien against the business, pending outcome of the litigation ( yes they really can ). The key, which the IRS will never cite is IRC section 3402 ( n ), which says the Government can take no action against an employer for not doing withholding if they hold a W-4 document signed by the employee stating “Exempt”.

Remember, your lawyers make their living because things are so crooked, and hard to understand. If every non-government employer and every financial institution stands up to the IRS and demands that they follow the Statutory Law, our country would soon return to what it was in the beginning. A free nation. **Threat of retaliation** by the IRS with an “ Audit “ violates 18 USC 241, and suit can be enjoined under 26 USC 7214.

No agency of the U.S. Government can allege or imply that one section of US Code / CFR can apply to another section.

*Supreme Court in Gould v. Gould, 25 U.S. 150 ( 1917 ).*

**See the Attachment Examples, and the Form Letters**

**The IRS, Internal Revenue Service, and no Person working for them, has any Authority to issue a Notice of Federal Tax Lien, such document can only be issued by the US Secretary of the Treasury ( PL 94-455 ) and must be accompanied by a Court Order of Seizure, per 31 USC 3001**

Example Response Letter for any IRS Employee / Client Records Information Requests  
Example 1

Letter Response for IRS Letter Requesting Private Person's Bank/ Account Records

Date:

TO -----IRS

We have reviewed your communication Number xxxxxxxx dated xxxxxxxxx.  
Requesting private and privileged information be sent to you. We are returning your communication to you. We find under our internal Privacy Policies that the actions you are requesting violate those policies. The Records you are requesting are confidential, and will not be surrendered to any third party without a Court Order.

You say you have the authority to require the requested actions, but offer no statutory authority for same. Until you provide us with documented Statutory Law by USC or CFR Statutes giving your exact authority for the requested actions, and a signed affidavit that the requester has the Statutory Authority to Require the actions requested, we shall take no actions which will violate our established policies or relationship with our client / or employee. Additionally, our privacy rules require that we only surrender confidential documents in response to a Subpoena or Court Order requiring the documents, as the IRS cannot obtain them by an IRS Summons, as the IRS lacks the Authority to do so. Per 2<sup>nd</sup> Circuit Court of Appeals, case Schultz v. IRS, case 04-0196-cv ( 2005 )

On advice of Council we decline your request and return the documents to you. Any and all further requests from your office will require all the documentation noticed above. Any requests will be immediately noticed in writing to the client or employee involved.

Sincerely,

Signature  
Authority

Example Response Letter for any IRS Levy Notices      Example 2

Date:

TO -----  
IRS xxxxxxxxxxxx

We have reviewed your communication Number xxxxxxxx dated xxxxxxxxxx. We are returning your Notice communication to you. We find under our internal Personnel Privacy Policies that the actions you are requesting violate those policies. We do not understand why we have received this document, as the section referenced , IRC 6331 pertains only to forms 668-A and 668-B use for Government Employees , to be issued to their US Government employer supervisor.

We believe you have sent this notice to us in error, as it has no applicability to our firm or employees, or clients. Your Notice also cites a 1040 Tax as the source of the Lien. There is no Statutory 1040 Tax on record, which is confusing.

On advice of Council we return the documents to you. Any and all further requests from your office will require the Statutory authority of the person asking for an action to be taken, clearly detailed with documentation of requirements, statutes, their sworn affidavit giving their exact authority and Statute Law giving such authority, and specific details of any applicability to our company. Any actual Lien or Levy document regarding our employee or any customer must be accompanied by a Court Order from a U. S. District Court, ordering a seizure or forfeiture, per 28 USC 3001.

Sincerely,

Signature  
Authority

Example Response Letter for any IRS Levy Notices      Example 3

Date:

TO -----  
IRS xxxxxxxxxxxx

We have reviewed your communication Number xxxxxxxx dated xxxxxxxx. We are returning your Notice communication to you. Per IRC 6331 which is supported by 27 CFR, forms 668-A , 668-B, and 668-W are for use only to a US Government Supervisor, concerning a US Government employee. This communication has no applicability to any person at our company, or any client we serve. This is a “ Notice “ of Levy document, it is not an actual Levy document, to which we have no responsibility to take any actions.

You say you have the authority to take the requested actions, but offer no statutory authority for same. Until you provide us with documented Statutory Law giving your exact authority ( CFR or USC section )for any requested actions, and a signed affidavit that the requester has the Statutory Authority to Require the actions requested, we shall take no actions which will alter the status of our employee / customer. The IRC ( Internal Revenue Code, Book 68A ) does not confer any such authority to issue a Levy document outside of 27 CFR subject matter, Manufacturers Taxes on alcohol, tobacco, and firearms. The IRC confers no Authority on the IRS to issue these documents.

On advice of Council we decline your request and return the documents to you. Any and all further requests from your office will require the documentation noticed above. Any actual Lien or Levy document must be accompanied by a Court Order from a U. S. District Court, ordering a seizure or forfeiture, Per 28 USC 3001, the Federal Debt Collection Procedures Act.

Sincerely,

Signature  
Authority

## Example Letter for any IRS Lien Notices

Date:

To: XXXXXXXXXXXX

IRS

Address

We have reviewed your communication Number xxxxxxxx dated xxxx. We are returning your communication notice to you.

Under state law, and applicable Federal Laws, we find that you have no Statutory Authority to make any Lien Action on property held by any person or company without a U.S. District Court Order. A Lien is an encumbrance of rights to property. This can only be established with a court order. Review of the statutes involved, 26 CFR and the IRC section 6331, which is part of 27 CFR, disclose that the IRS has no such authority, without a U.S. District Court Order. A lien within this State, may only be recorded pursuant to a contract, signed by the property owner.

We will take no actions which contravene this statutory requirement. Any communications further will require exact details of your statutory authority for the actions requested, and any references to the IRC ( Internal Revenue Code ) will require the Statutory support basis CFR or USC reference, and must also include a U.S. District Court Order for seizure of any documents or property. To reference the IRC as 26 USC is incorrect, as no Codified Statute Law ever authorized the Book 68A, IRC as 26 U.S.C.. The specific CFR sections only are acceptable.

Sincerely,  
Signature

# Authority

DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
Andover Compliance Services  
Withholding Compliance Program  
Po Box 9047 Mail Stop 837  
Andover, MA 01810-0947

Letter 2800(CG) (Rev 4/05)  
Date of this Letter: October 31, 2005  
Social Security Number: [redacted]  
Employee: [redacted]

RECEIVED  
DEF 10 2005  
PAYROLL DEPARTMENT

[redacted] Company Inc  
[redacted]  
[redacted]

Dear [redacted] Company Inc:

This letter tells you why we're writing to you, what actions you need to take, how the law supports your actions, what happens if you do not take the necessary actions, and what to do if you have questions.

IAC 3401  
NOT INCOME TAX

**Why Are We Writing to You?**  
We're writing to you because our records show that your employee named above does not have the correct withholding tax, as required by law. *(SPECIAL ESCISE TAX ON WAGES) (NOT INCOME TAX)*  
*WHAT LAW?*  
IRC 3401(c) - No Connection to 26 CFR

IRS HAS NO AUTHORITY FOR THIS

**What Actions Do You Need to Take?**  
Disregard the information on this employee's Form W-4, Employee's Withholding Allowance Certificate, and withhold tax as if the employee were claiming the following:  
Filing Status: SINGLE  
Allowances: 000  
*DOES NOT SAY WHAT TAX*

NO PROVISION FOR THIS IN IRC OR 26 CFR

Please provide the attached Letter 2801, Employee Lock-in, to the employee named above.

You also must notify us in writing, at the address shown above, if this employee no longer works for you.

If your employee gives you a new Form W-4, follow it only if the employee does not:

- Claim exempt status,
- Claim more allowances than shown above, or
- Claim a filing status different from the one stated above.

IRS HAS NO AUTHORITY TO MAKE SUCH AN ORDER

If the new Form W-4 does claim any of the three items listed above, continue to withhold tax from the employee on the basis of the status and number of allowances shown above. Disregard the new Form W-4 and you don't need to send it to us.

CAREFULLY AVOIDS SAYING WHAT KIND OF TAX

**When Do You Have To Do This?**  
You must begin withholding tax at the rate directed above starting with the first pay period 60 days from the date of this letter. Otherwise, the law allows us to charge you a civil penalty in an amount equal to the tax that should have been withheld.  
*WHAT LAW? NOT IN IRC*  
*ONLY FOR 27 CFR FOR ALCOHOL, TOBACCO, FIREARMS TAXES NOT INCOME TAX*  
*LIE SEE 3401(N)*

ADMIN DOES NOT SAY INCOME TAX

**How Does the Law Support These Actions?**  
The Internal Revenue Code (IRC) Section 6672 imposes the withholding of Employment Taxes. Section 3402 requires employers to withhold tax. Section 3403 holds employers liable and accountable to the government for employment taxes they're required to deduct and withhold. This Section of the law also states that your employees do not have a "cause of action" (basis for legal action) to recover wages you withheld by law to pay taxes they owe. Section 7202 imposes a criminal penalty of up to \$10,000, or imprisonment for up to 5 years, or both for not withholding taxes as directed by the government.  
*DOES NOT*  
*ONLY IN FEDERAL COURTS*  
*27 CFR FOR ALCOHOL, TOBACCO, FIREARMS TAXES*  
*DOES NOT APPLY TO 26 CFR INCOME TAX OR IAC 3401*

REQUIRED IS KEY WORD ONLY THE U.S. GOVERNMENT HAS "ORDER" IS REQUIRED

**What If You Have More Questions?**  
If you have any questions, you may call 1-866-77-0289, on weekdays between 8:00 a.m. and 12:00 a.m. Eastern Standard Time. This is a toll free telephone number. IF YOU CALL THEY WILL TELL YOU MORE LIES.

NOT A "DEMAND" OR "ORDER" NOT SIGNED

Sincerely,  
/s/  
S. Hall  
Operations Manager, Collection

ONLY VALID FOR U.S. GOVT EMPLOYEES

THESE FORMS NOWHERE SAY "INCOME TAX"

ONLY VALID FOR A U.S. GOVT EMPLOYER SUPERVISOR FOR 27 CFR TAXES

Form 668-A (Rev. 5/20/87)

Department of the Treasury - Internal Revenue Service

Notice of Levy

Identifying number of levy: 713-2130

Name and Address of Taxpayer: 68 [Redacted] Drive, Hartford, Conn. 06514

Identifying number of levy: 097-16-2681K

Identifying number of levy	Identifying number of levy	Identifying number of levy	Identifying number of levy
1040	12/31/74	\$24,394.58	\$37,079.00
		\$12,684.42	\$37,079.00
			\$37,079.00

Chapter 64 of the Internal Revenue Code provides a lien for the above tax and statutory additions. Notice and demand, as required by the Internal Revenue Code, have been made on the taxpayer for the above amount that the taxpayer has neglected or refused to pay. This amount will date, accrue, and compound. All property, rights to property, and interests in property owned by the taxpayer, and all other obligations you owe this taxpayer, and all other obligations and all money or other obligations you owe this taxpayer, are all subject to the lien for the amount shown above. Demand is made on you, either to pay this tax liability, or pay any smaller amount that you owe this taxpayer. Please make your check or money order payable to the Internal Revenue Service. Write on your payment the taxpayer's name, the identifying number(s) shown above, and the words "LEVY PROCEEDS". Complete Part 3 of this form and mail it to us with your payment in the enclosed envelope. Keep Part 1 for your records and return it to us with your payment in the enclosed envelope. If you do not mail this taxpayer, please complete the back of Part 3 of this form and return all copies in the enclosed envelope.

Part 1 - ADDRESSEE'S COPY

Revenue Officer: [Redacted]

THESE IS NO 1040 TAX

THEY NEVER SEND THESE NOTICES

NO COPIES STAMP

Form 668-B (Revised January 1983)

Department of the Treasury - Internal Revenue Service

Levy

Identifying number of levy: 713-2130

Name and Address of Taxpayer: 68 [Redacted] Drive, Hartford, Conn. 06514

Identifying number of levy: 097-16-2681K

Identifying number of levy	Identifying number of levy	Identifying number of levy	Identifying number of levy
1040	12/31/74	\$24,394.58	\$37,079.00
		\$12,684.42	\$37,079.00
			\$37,079.00

Total amount due: \$ 37,079.00

Chapter 64 of the Internal Revenue Code provides a lien for the above tax and statutory additions. Notice and demand, as required by the Internal Revenue Code, have been made on the taxpayer for the above amount that the taxpayer has neglected or refused to pay. This amount will date, accrue, and compound. All property, rights to property, and interests in property owned by the taxpayer, and all other obligations you owe this taxpayer, and all other obligations and all money or other obligations you owe this taxpayer, are all subject to the lien for the amount shown above. Demand is made on you, either to pay this tax liability, or pay any smaller amount that you owe this taxpayer. Please make your check or money order payable to the Internal Revenue Service. Write on your payment the taxpayer's name, the identifying number(s) shown above, and the words "LEVY PROCEEDS". Complete Part 3 of this form and mail it to us with your payment in the enclosed envelope. Keep Part 1 for your records and return it to us with your payment in the enclosed envelope. If you do not mail this taxpayer, please complete the back of Part 3 of this form and return all copies in the enclosed envelope.

Part 4 - To be given to person in possession of taxpayer's property

Revenue Officer: [Redacted]

FRAUDULENT DOCUMENTS

SECTION 6331 OR IRC APPLIES ONLY TO 27 CFR TAXES FOR RECEIVED, BOARD, FIREARMS TAX

REVENUE OFFICERS CANNOT ENFORCE 26 CFR "INCOME TAX" ISSUES ONLY 27 CFR TAXES ON ALCOHOL, FIREARMS, TOBACCO, AND GAMING ESTABLISHMENTS

THESE FORMS ARE NOT VALID FOR "INCOME TAX" COLLECTIONS

FORMS 668-A AND 668-B ARE ONLY VALID FOR 27 CFR TAXES SEE INDEX REFERENCE PAGE RRRD: IRC 6331 - THESE NOTICES ARE ONLY VALID TO A U.S. GOVERNMENT SUPERVISOR CONCERNING A U.S. GOVERNMENT EMPLOYEE.

REFERENCE COPY HANDBOOK FOR EMPLOYERS





DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JAN 24 1996

Mr.

Las Vegas, NV 89

Dear Mr.

This is in response to your January 4, 1996, letter asking how you can tell what category a particular regulation falls.

Regulations are authorized by Internal Revenue Code section 7805. They constitute the primary source for guidance on the Treasury's position regarding the interpretation of the Code. Regulations have, generally, been classified into three broad categories: legislative, interpretative, and procedural.

Legislative regulations are those for which the Service is specifically authorized by the Code to prescribe the operating rules. Generally, legislative regulations have the force and effect of law unless the regulation exceeds the scope of the delegated power, is contrary to the statute, or is unreasonable. (BY CFR)

Interpretative regulations explain the Service's position on the various sections of the Code. Although interpretative regulations do not have the force and effect of law, the courts customarily accord them substantial weight.

Procedural regulations are considered to be directive rather than mandatory, and thus, do not have the force and effect of law. The purpose of procedural regulations is to outline both for public consumption and internal guidance those rules which control the operation of the Internal Revenue Service in carrying out its prime function of administering and enforcing the Internal Revenue laws.

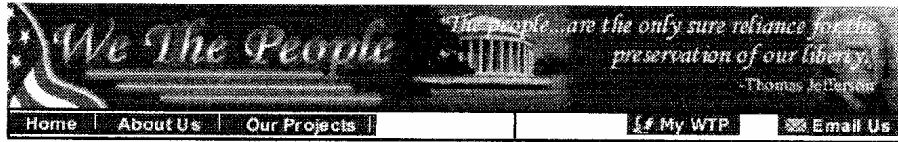
I hope that this information will be helpful to you.

Sincerely,

Cheryl Kordick, Chief  
Assistance Section

EMPLOYER'S HANDBOOK

THIS PAGE IS FOR  
REFERENCE ONLY  
DO NOT COPY TO IRS



January 29, 2005

## Dramatic Development:

### U.S. Court of Appeals Rules IRS Cannot Apply Force Against A Tax Payer Without A Court Order

#### Tax Payers Free To Ignore An IRS Summons

**Queensbury, NY – On January 25, 2005, the U.S. Court of Appeals for the Second Circuit held that taxpayers cannot be compelled by the IRS to turn over personal and private property to the IRS, absent a federal court order.**

Quoting from the decision (*Schulz v. IRS*, Case No. 04-0196-cv),

"...absent an effort to seek enforcement through a federal court, IRS summonses apply no force to taxpayers, and no consequence whatever can befall a taxpayer who refuses, ignores, or otherwise does not comply with an IRS summons until that summons is backed by a federal court order... [a taxpayer] cannot be held in contempt, arrested, detained, or otherwise punished for refusing to comply with the original IRS summons, no matter the taxpayer's reasons, or lack of reasons for so refusing."

Without declaring those provisions of the Code unconstitutional on their face, the court, in effect, nullified key enforcement provisions of the Internal Revenue Code, stripping the IRS of much of its power to compel compliance with its administrative demands for personal and private property. The court characterized IRS summonses issued under Section 7602 as mere "requests."

The court went on to say that the federal courts are there to protect taxpayers from an "overreaching" IRS, and that the IRS must go through the federal courts before force can be applied on anyone by the IRS to turn over personal and private property to the IRS.

#### Key Enforcement Provisions Of The Internal Revenue Code Nullified

The paragraphs above begin a press release that will be sent to thousands of media outlets and influential individuals across the nation over the next several days.

The evolution of this lawsuit, *Schulz v. IRS*, has played an integral role in the execution of the Right-to-Petition lawsuit strategy and may soon, after the conclusive and far-reaching decision of the Appellate Court, provide the legal basis necessary to finalize, and secure jurisdiction over the Internal Revenue Service and the Department of Justice to answer our claims of constitutional abuse.

In their decision in this case brought by WTP Chairman Bob Schulz, the court has expressly recognized that the IRS, as has been asserted in the Right-to-Petition lawsuit, routinely violates people's Due Process rights in their day-to-day administrative practices. As such, the findings of the Second Circuit firmly establish for

<http://www.givemeliberty.org/RTPLawsuit/Update2005-01-29.htm>

4/4/2006

[Code of Federal Regulations]
[Title 26, Volume 1]
[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR1.31-1]

Title 26 is
26 CFR

IN THE IRC BOOK 68A
REVIEW INDEX- PART 3401
GOT A • DOT BECAUSE OF
THIS SECTION OF CFR 26.
IT IS THE ONLY SUPPORTING PART.

[Page 100-101]

TITLE 26--INTERNAL REVENUE

CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

PART 1\_INCOME TAXES--Table of Contents

THEY ALWAYS CAREFULLY AVOID SAYING WHAT
KIND OF TAX BECAUSE IT IS NOT LEGALLY A
INCOME TAX- BUT A SPECIAL WAGES EXCISE TAX.

Sec. 1.31-1 Credit for tax withheld on wages.

(a) The tax deducted and withheld at the source upon wages under
chapter 24 of the Internal Revenue Code of 1954 (or in the case of
amounts withheld in 1954,

IRC BOOK 68A IS NOT POSITIVE CODIFIED STATUTE LAW

[[Page 101]]

INTERNAL REVENUE CODE WAS
CANCELLED IN 1939 BY NEXT
CONGRESS

under subchapter D, chapter 9 of the Internal Revenue Code of 1939) is
allowable as a credit against the tax imposed by Subtitle A of the
Internal Revenue Code of 1954, upon the recipient of the income. If the
tax has actually been withheld at the source, credit or refund shall be
made to the recipient of the income even though such tax has not been
paid over to the Government by the employer. For the purpose of the
credit, the recipient of the income is the person subject to tax imposed
under Subtitle A upon the wages from which the tax was withheld. For
instance, if a husband and wife domiciled in a State recognized as a
community property State for Federal tax purposes make separate returns,
each reporting for income tax purposes one-half of the wages received
by the husband, each spouse is entitled to one-half of the credit
allowable for the tax withheld at source with respect to such wages.

(b) The tax withheld during any calendar year shall be allowed as a
credit against the tax imposed by Subtitle A for the taxable year of the
recipient of the income which begins in that calendar year. If such
recipient has more than one taxable year beginning in that calendar
year, the credit shall be allowed against the tax for the last taxable
year so beginning.

THIS IS THEIR HIDDEN CRUTCH USED TO STEAL EVERYONE'S
MONEY. THEY GET AN EMPLOYER, BANK, INVESTMENT HOUSE TO
DEDUCT MONEY UNDER IRC CHAPTER 24, PARTS 3401, 3402, 3403
AND 3404 (WHICH HAVE NO CFR OR USC SUPPORT, CLAIMING THAT
CHAPTER 24 HAS SOMETHING TO DO WITH "INCOME TAXES".
CHAPTER 24 IS EXCISE TAXES, SPECIFICALLY A HIDDEN TAX ON
"EARNED WAGES" ESPOUSED IN IRC SECTION 3401. PART 3401(C)
SPECIFICALLY IDENTIFIES WHO IS LIABLE FOR THIS SPECIAL EXCISE TAX-
ONLY U.S. GOVERNMENT EMPLOYEES AND EMPLOYEES OF GOVERNMENT
OWNED CORPORATIONS ARE LIABLE.
THE ILLEGALLY STOLEN DEDUCTED PAY/PROPERTY IS INSTANTLY CREDITED
AGAINST THE INDIVIDUAL PERSONS "INCOME TAX ACCOUNT." IN THIS
TRICK, THE EMPLOYER OR STOCK BROKER HOUSE IS CALLED THE "TAXPAYER"
AND IS THE ONLY ONE WHO CAN FILE FOR A REFUND OF IRC 3401 WAGE TAX-
COLLECTED IN ERROR. THE IRS DOES NOT HAVE A FORM FOR THIS
REFUND. ONCE PAID, IT BY MIRACLE IS NOW "COLLECTED INCOME TAXES".

UPDATED 28 JAN 2007  
 26 CFR INCOME, CORPORATE TAXES  
 27 CFR ALCOHOL, TOBACCO, FIREARMS TAXES  
 OTHER USC IS SUBJECT MATTER SPECIFIC

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 FROM FIRSTGOV  
 NOT COPYRIGHTED

PARALLEL AUTHORITIES  
 INDEX - FROM FIRSTGOV  
 UPDATED JAN 2007

THIS DESIGNATION ADDED BY  
 ADMINISTRATIVE ORDER 1985

THERE IS NO 26 USC.  
 NO PUBLIC LAW EVER MADE IT SO.

Authorities

25 U.S.C.—Continued	CFR	26 U.S.C. (1939 I.R.C.)—Continued	CFR
1466	25 Part 151	2710	26 Part 291
1469	25 Part 101	2715	26 Part 516
1485	25 Part 151	3791	26 Parts 509, 520
1498	25 Part 103		
1511	25 Part 193		
1574	25 Part 296		
1633	29 Part 5		
1815	25 Part 41		
1901—1952	25 Part 23		
1952	25 Part 13		
2001—2003	25 Part 36		
2006	25 Part 33		
2008	25 Part 39		
2010	25 Part 32		
2011	25 Part 38		
2013	25 Part 32		
2015	25 Part 38		
2101 et seq.	30 Parts 202, 203, 206, 207, 212, 218, 230, 241, 243		
2101—2108	25 Parts 211, 225		
2107	30 Parts 210, 216		
	43 Parts 3160, 3590		
2201—2211	25 Part 179		
2417	25 Parts 10, 12		
2458	25 Parts 10, 12		
2651	34 Part 263		
2701 et seq.	25 Part 502		
2702	25 Part 522		
2705	26 Parts 573, 575		
2706	25 Parts 501, 514, 518, 519, 522—524, 531, 533, 535, 537, 539, 542, 556, 558, 571, 573, 575, 577		
2708	25 Part 514		
2710	25 Parts 290, 501, 514, 518, 522—523, 531, 533, 535, 537, 539, 556, 559, 571		
2711	25 Parts 531, 533, 535, 537, 539		
2712	25 Parts 522—524, 556, 558		
2713	25 Parts 513, 573, 575, 577		
2715	25 Parts 571, 573, 575, 577		
2716	25 Part 571		
2717	25 Part 514		
2717a	25 Part 514		
2802	25 Parts 10, 12		
2901	25 Part 36		
3101 et seq.	46 Part 1437, 1452		
3101—3120	25 Part 163		
3201 et seq.	25 Part 63		
3201—3211	42 Part 36		
3681	28 Part 38		
3701—3703	25 Parts 162, 166		
3711—3714	25 Part 166		
3712—3715	25 Part 162		
3731	25 Part 162		
3731—3734	25 Part 166		
3733	25 Part 162		
3741—3745	25 Part 166		
4001	25 Parts 124, 1200		
4101 et seq.	24 Part 995		
4115	24 Part 58		
4226	24 Part 58		
		26 U.S.C. (1939 I.R.C.)	
		62	26 Parts 509, 513, 514, 520, 521
		143—144	26 Part 521
		211	26 Part 521
		231	26 Part 521
		2706	25 Part 516

START 1986  
 DESIGNATION AS  
 26 USC NOT IN  
 ANY STATUTE LAW.  
 ADDED BY ADMINISTRATIVE  
 ORDER IN 1985,  
 PARTS  
 2 THRU 22, 24, 26, 27, 29  
 63, 64, 65, 66  
 NO CFR

START  
 26  
 (1939)  
 CANCELLED/DELETED  
 BY CONGRESS IN  
 1939

NO CFR FOR  
 302+303

PER USC 31: ONLY IAC SECTIONS PRINTED "WORD FOR WORD"  
 AS DUPLICATION OF THE PARTS IN 26 CFR, 27 CFR, OR SECTIONS  
 OF U.S.C. ARE "LAW". OTHER PARTS ARE "ADMINISTRATIVE RULES".

LOOK FOR MISSING  
IRC PARTS ON LIST

PRINTED 6-30-2006  
FROM FIRSTSOV

CFR Index

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
304	26 Part 1	883-885	26 Part 1
305	26 Part 1	885	26 Part 301
337	26 Part 1	874	26 Part 1
339	26 Part 1	882	26 Part 1
351	26 Part 1	884	26 Part 1
355	26 Part 1	882	26 Part 1
357	26 Part 1	884	26 Part 1
367	26 Parts 1, 7	902	26 Part 1
382	26 Part 1	904	26 Parts 1, 301
383	26 Part 1	907	26 Part 1
401	26 Part 1	911	26 Part 1
	29 Part 2550	924	26 Part 1
408	26 Part 1	925	26 Part 1
408A	26 Part 1	927	26 Part 1
410-414	29 Part 2530	936	26 Part 1
410	26 Part 1	937	26 Parts 1, 301, 602
411	26 Part 1	954	26 Parts 1, 4
414	26 Part 1	957	26 Parts 1, 301, 602
417	26 Part 1	980	26 Part 1
420	26 Part 1	985	26 Part 1
	32 Part 282	987	26 Part 1
422	26 Part 48	988	26 Part 1
441	26 Part 1	989	26 Part 1
444	26 Part 1	1032	26 Part 1
448	26 Part 1	1043	5 Part 2634
453	26 Parts 1, 15a	1059	26 Part 1
453A	26 Part 1	1089	26 Part 1
459	26 Part 1	1092	26 Part 1
460	26 Parts 1, 301	1202	26 Part 1
461	26 Part 1	1221	26 Part 1
465-467	26 Part 1	1244	26 Part 1
468A	26 Part 1	1255	7 Part 14
468B	26 Part 1	1274A	26 Part 1
469	26 Part 1	1275	26 Part 1
471	26 Part 1	1285	26 Part 1
472	26 Part 1	1291	26 Part 1
475	26 Part 1	1293	26 Part 1
481-483	26 Part 1	1295	26 Part 1
501	32 Part 736	1296	26 Part 1
	34 Part 73	1301	26 Part 1
	46 Part 502	1361	26 Part 1
504	26 Part 1	1368	26 Part 1
514	26 Part 1	1374	26 Part 1
527	26 Part 1	1377	26 Part 1
565	26 Part 1	1391 et seq	7 Part 25
597	26 Parts 1, 301	1391	24 Parts 597, 598
642	26 Part 1	1397D	7 Part 3401
643	26 Parts 1, 301		26 Part 1
653	26 Part 1	1397E	26 Part 1
664	26 Part 1	1397E-1	26 Part 1
672	26 Part 1	1441	26 Parts 1, 31
679	26 Part 1	1445	26 Part 1
684	16 Part 1	1445	26 Part 1
701-761	26 Part 1	1502-1504	26 Part 1
809	26 Part 1	2056	26 Part 301
831	26 Part 301	2056A	26 Part 301
832	26 Part 1	2523	26 Part 301
	31 Part 343	2518	26 Part 25
835	26 Part 301	2632	26 Part 26
845	26 Part 1	2682	26 Part 26
846	26 Part 1	2683	26 Part 26
848	26 Part 1	3121	26 Parts 31, 32, 36
852	26 Part 1	3127	26 Part 301
880	26 Part 55	3231	26 Part 32
860E	26 Part 1	3301 et seq	20 Part 601
860G	26 Part 1	3304	20 Parts 604, 616

No  
CFR for  
861 or 862 →

1400 THRU 1403  
NO CFR  
1461 THRU 1464  
← NO CFR

← FICA

ONLY IRC SECTIONS WITH CORRESPONDING CFR OR USC  
ELEMENTS ARE LAW. IRC SECTIONS WITH NO SUPPORTING CFR  
ARE "ADMINISTRATIVE INTERPRETATIONS", NOT LAW.

PARALLEL AUTHORITIES INDEX  
 UPDATED 6-30-2006  
 FROM FIRSTGOU

CHAPTER 24  
 SPECIAL EXCISE TAX  
 ON WAGES 3401(c) - GOVT. EMPLOYEES ONLY

INCOME TAX  
 FOR CORPORATIONS  
 WITH PROVISION NO 3403  
 OR 3404  
 NO CFR 26  
 NO CHAPTER 25  
 3601 TO 3610  
 NO CFR 26  
 NO CFR AT ALL

4401 THRU 4424  
 TAKES ON WAGERING  
 NO CFR OR USC

4384 NOT IN BOOK

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
3306	26 Part 604	5111	27 Part 25
3309—3311	26 Part 601	5113	27 Part 25
3401—3402	26 Part 31	5114	27 Parts 26—27, 251, 252
3401	26 Part 1	5116—5117	27 Part 31
3405	26 Part 35	5121—5124	27 Part 31
3406	26 Parts 31, 35a	5125—5122	27 Parts 34, 26—27, 251
4041	26 Part 56	5123	27 Part 22
4051—4052	26 Parts 46, 145	5123	27 Part 252
4051	26 Part 41	5124	27 Parts 26—27, 251, 252
4061	26 Parts 48, 142	5131—5134	27 Parts 17, 36
4064	26 Part 48	5141	27 Part 26
4071	26 Part 48	5142—5143	27 Parts 19, 22, 24—26, 31, 44, 270
4073	26 Part 48	5143	27 Part 17
4081	26 Part 48	5145—5146	27 Part 31
4082	26 Part 48	5146	27 Parts 17, 19, 23, 25—26, 34, 70, 270
4083	26 Part 48	5149	27 Part 17, 19, 24—27, 31
4101	26 Part 48	5171—5173	27 Parts 18, 19
4181—4182	27 Parts 53, 70	5171	27 Part 19
4216—4218	27 Part 53	5173	27 Part 24
4221—4223	27 Part 53	5175—5177	27 Part 252
4222	26 Part 48	5175—5176	27 Part 19
4226	27 Part 53	5178—5181	27 Part 19
4251	25 Part 49	5178—5179	27 Part 18
4283	26 Part 48	5179	27 Part 28
4374	26 Parts 46, 47	5181	27 Part 19
4451	19 Part 24	5201—5204	27 Parts 18, 70
4481	19 Part 24	5204—5207	27 Part 252
4482—4483	26 Part 41	5204	27 Part 30
4483	26 Part 48	5205	27 Parts 27, 251, 252
4489	26 Part 154	5206—5207	27 Parts 15, 31
4492	26 Part 52	5207	27 Parts 17, 20, 52, 24
4493	26 Part 53	5207	27 Parts 26—27, 70, 251, 252
4494	7 Part 28	5211—5215	27 Part 19
4495	26 Part 54	5211	27 Part 30
4900B	26 Part 54	5214—5215	27 Part 24
4901A	26 Part 54	5214	27 Parts 20, 22
4985	26 Part 150	5221	27 Part 19
4982	26 Part 51	5222	27 Part 25
5001—5002	27 Part 19, 31, 144	5231—5232	27 Part 19
5001	27 Parts 18, 20, 22, 24, 28—27, 251, 252	5232	27 Parts 26—27, 251, 252
5002	27 Parts 25, 26	5235—5236	27 Part 19
5004—5006	27 Part 18, 199	5237	27 Part 251
5007—5008	27 Parts 26—27, 252	5241—5243	27 Part 19
5006	27 Parts 15, 24	5242	27 Part 21
5010	27 Parts 17, 19, 26—27, 251	5271—5273	27 Parts 20, 22
5041—5042	27 Part 24	5271	27 Parts 19, 26, 71
5041	27 Parts 18, 26—27, 250	5273	27 Parts 17, 19, 27, 252
5044	27 Part 24	5274	27 Part 71
5051—5054	27 Part 25	5275	27 Part 71
5051	27 Parts 26—27, 251, 252	5275	27 Parts 20, 70
5053	27 Part 262	5276	27 Parts 22, 26
5054	27 Part 27, 251	5281	27 Part 29
5055—5056	27 Part 252	5301	27 Parts 8, 18, 19, 28—27, 31, 251, 252
5056	27 Part 25	5311—5313	27 Part 19
5061—5062	27 Parts 19, 24	5311	27 Parts 20, 22
5061	27 Parts 25—27, 251, 252	5313	27 Parts 27, 251, 252
5062	27 Part 30	5314	27 Part 26
5066	27 Part 19	5351	27 Parts 18, 24
5081	27 Parts 19, 24, 26	5353—5354	27 Part 24
5091	27 Part 25	5354	27 Parts 18, 252
5101	27 Parts 19, 23	5355	27 Part 18
5102	27 Part 29	5356—5357	27 Part 24
5111—5114	27 Part 31	5361—5362	27 Part 24
5111—5112	27 Parts 16, 24	5362	27 Parts 19, 252
5111—5112	27 Parts 26—27, 251, 252		

43  
 ONLY IAC PARTS DIRECTLY SUPPORTED BY THE CORRESPONDING  
 CFR ARE "LAW", AND CAN ONLY APPLY TO THE CFR.  
 SUBJECT MATTER LISTED, 27 CFR CANNOT BE USED FOR 26 CFR ISSUES.

THERE IS NO  
26 U.S.C.  
ONLY 26 CFR

PARALLEL AUTHORITIES INDEX  
UPDATED 6-30-2006  
FROM FIRSTGOL

CFR Index

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
5364—5373	27 Part 24	6038—6038B	26 Part 1
5367	27 Parts 70, 252	6041	26 Part 1
5370—5371	27 Part 252	6043	26 Part 1
5370	27 Part 19	6045	26 Parts 1, 5f
5373	27 Part 19	6046A	26 Part 1
5381—5388	27 Part 24	6047	26 Part 35
5391—5392	27 Part 24	6049	26 Part 1
5401—5403	27 Part 25	6050E	26 Part 1
5401	27 Part 252	6050H—6050I-J	26 Part 1
5411—5417	27 Part 25	6050K	26 Part 1
5415	27 Parts 70, 252	6050M	26 Parts 1, 301
5501—5505	27 Part 19	6050P	26 Part 1
5504	27 Part 70	6050S	26 Part 1
5511	27 Parts 18, 24	6051	26 Part 31
5551—5555	27 Part 19	6056	27 Part 22
5551—5552	27 Parts 24—25, 252	6060	26 Part 1
5552	27 Parts 18, 20, 22	6061	26 Parts 1, 156, 301
5555—5556	27 Part 25	6064	27 Parts 22, 25, 31, 44, 53, 73, 270
5555	27 Parts 20, 22, 26—27, 31, 70, 194, 251, 252	6065	26 Part 1
5559	27 Part 19	6071	27 Parts 17—20, 22, 24, 25, 31, 44, 252, 270
5561—5562	27 Part 19	6071	26 Parts 31, 40, 55, 154, 156
5601	27 Parts 19, 29	6081	27 Parts 31, 53
5607	27 Part 20	6081	26 Parts 1, 31, 301
5612	27 Part 19	6090	27 Part 53
5613	27 Part 31	6091	26 Part 43
5615	27 Part 29	6091	26 Parts 40, 44, 46, 55, 156
5661—5662	27 Part 24	6101—6104	27 Parts 17, 24, 25, 31, 53, 194
5671	27 Part 25	6101	27 Part 53
5673	27 Part 25	6101	26 Part 40
5681	27 Part 31, 194	6102	27 Part 70
5682	27 Part 19	6103	20 Parts 401, 402
5684	27 Parts 24—25, 70	6103	26 Parts 301, 602
5687	27 Part 29	6104	42 Part 401
5689	19 Part 162	6104	26 Part 301
5691	27 Part 31	6109	26 Parts 40, 150, 301
5701	27 Parts 41, 44, 270	6109	27 Parts 17, 19, 22, 24, 25, 31, 53, 194, 270
5703—5705	27 Parts 41, 44, 45, 270	6111	26 Part 301
5704	27 Part 46	6112	26 Part 301
5707	27 Part 270	6114	26 Part 301
5708	27 Parts 41, 46, 296	6151	27 Parts 17, 22, 25, 31, 44, 53, 270
5711—5713	27 Parts 44, 270	6155	27 Part 53, 70
5712—5713	27 Parts 41, 71	6157	26 Part 31
5721—5723	27 Parts 41, 44, 270	6159	27 Part 70
5723	27 Part 45	6161	26 Part 156
5731	27 Parts 44, 270	6201	27 Part 53
5741	27 Parts 41, 44, 45, 70, 270	6203—6204	27 Part 70
5751	27 Parts 44—46, 270, 296	6205	26 Part 31
5753	26 Part 127	6223	26 Part 301
5754	27 Part 270	6230	26 Parts 1, 301
5754	27 Parts 41, 44, 46	6231	26 Part 301
5761—5763	27 Parts 41, 46, 270, 296	6232	26 Parts 41, 150
5761—5762	27 Part 270	6233	26 Part 301
5761	27 Part 70	6241	26 Part 301
5762—5763	27 Part 45	6245	26 Part 301
5801 et seq.	27 Part 179	6301—6303	27 Part 53
5802	27 Part 70	6301—6302	27 Parts 24—26, 41, 270
6001	26 Parts 1, 31, 55, 156	6301	27 Part 70
6001	27 Parts 19, 26, 31, 46, 53, 296	6302	26 Parts 1, 20, 25, 31, 40
6011	26 Parts 31, 40, 55, 156, 301	6303	27 Parts 19, 27, 251
6011	27 Parts 17, 25, 31, 53, 73	6303	31 Parts 203, 214
6020	27 Parts 53, 70	6311	27 Part 70
6021	27 Parts 53, 70	6311	26 Part 301
6031	26 Part 1		
6035	26 Part 1		
6036	26 Part 301		

RETAINED BY  
SECRETARY



ASSESSMENT  
AUTHORITY OF  
SECRETARY  
6202, 6206, 6207  
6211 thru 6216  
NO CFR OR USC

COLLECTION AUTHORITY  
BY TREASURY SECRETARY  
DOES NOT INCLUDE IRS

NOTICE AND DEMAND  
FOR TAX

44  
ONLY IRC PARTS SUPPORTED BY THE CORRESPONDING CFR  
CAN BE CONSIDERED "LAW" AND CAN ONLY APPLY TO THE  
CFR SUBJECT MATTER LISTED.

**PARALLEL AUTHORITIES INDEX**  
 UPDATED 6-30-2006 FROM FIRSTGOU

**Authorities**

	26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
<b>ACTIONS AGAINST GOVT. EMPLOYEES ONLY</b>	6313-6314	27 Parts 19, 24, 25, 31, 53, 70, 270		
<b>LEAD FOR TAXES</b>	6321	27 Part 70	7215	15 Part 0
<b>27 CFR ONLY</b>	6323	27 Parts 70, 301	7302	27 Part 70
<b>LEVY - AUTHORITY OF SECRETARY</b>	6325	26 Part 401	7304	27 Parts 24, 252
<b>ABATEMENTS &amp; REFUNDS</b>	6326	27 Part 301	7323-7326	27 Part 70
	6331-6343	27 Part 70	7325	27 Part 72
	6343	26 Part 301	7326	27 Part 72
	6401-6404	27 Part 70	7327	27 Parts 24, 25, 41, 44-46, 270, 296
	6402	10 Part 16	7401	27 Part 70
		12 Part 1730	7403	27 Part 70
		26 Parts 1, 301	7406	27 Part 70
		27 Parts 17, 25, 31, 44, 53, 270	7423-7426	27 Part 70
		31 Part 285	7429-7430	27 Part 70
	6404	26 Part 301	7432	27 Part 70
		27 Parts 41, 44, 53, 270	7502-7503	27 Parts 24, 70, 270
<b>6419 WAGERING TAX NO CFR</b>	6407	27 Part 70	7502	27 Parts 53, 75
	6411	26 Parts 1, 301	7505	27 Part 70
	6416	27 Parts 53, 70	7505A	26 Part 301
	6423	27 Parts 70, 270	7510	27 Part 19
	6426	26 Part 154	7513	26 Parts 1, 20, 25, 301
	6427	26 Part 48	7520	27 Part 70
	6501-6503	27 Part 70	7601-7606	27 Parts 24, 46, 296
	6511	27 Parts 17, 31, 70	7606	27 Parts 24, 25, 41, 44-46, 270, 275, 296
	6513-6514	27 Part 70	7609	27 Parts 70, 296
	6532	27 Part 70	7609	27 Part 70
	6601-6602	27 Part 70	7610	27 Part 70
	6601	27 Parts 31, 46, 296	7622-7623	27 Part 70
	6611	27 Part 70	7624	26 Part 301
	6621-6622	27 Parts 46, 70, 296	7651	40 Part 76
	6621	27 Part 31	7651-7652	27 Parts 26, 41
<b>ADDITION TO TAX FAILURES TO FILE OR PAY</b>	6651	27 Parts 24, 25, 31, 70	7652	27 Parts 17, 275
<b>No CFR For 6652 or 6654</b>	6653	27 Part 70	7653	27 Part 70
	6656-6658	27 Part 70	7654	26 Parts 1, 301, 602
	6656	27 Part 25	7701	26 Parts 1, 31, 301
	6657	27 Part 31	7804	26 Parts 301, 602
	6658	26 Part 1	7804 note	26 Part 301
<b>EMPLOYER FAILURES TO COLLECT</b>	6671-6673	27 Part 70	7805	19 Parts 1, 301, 602
<b>SUBCHAPTER A</b>	6672	27 Parts 19, 24, 25, 270		20 Part 615
<b>6700 + 6702 + 6703</b>	6689	26 Part 301		26 Parts 1, 2-5, 5c, 5e, 6a, 7, 8, 9, 11-13, 14a, 15, 15a, 16, 16a, 17-20, 22, 25, 26, 27, 31, 32, 35, 35a, 36, 41, 43-47, 48, 49, 52-55, 141, 143, 145, 148, 156, 157, 301-303, 305, 400, 401, 403, 404, 420, 502, 503, 509, 514, 515, 517, 601, 602, 701, 702
<b>ADMINISTRATIVE</b>	6701	27 Part 70		27 Parts 3, 5, 13, 17-22, 24-27, 29, 30, 31, 41, 44-46, 70-72, 170, 178, 250-252, 270, 296
<b>* NO CFR REG.</b>	6801	27 Part 70		7851
<b>6704 THRU 6716</b>	6804	27 Part 26, 250		9002
<b>6721, 6722, 6724</b>	6806	27 Parts 19, 22, 25, 44, 270		9003
<b>ADMINISTRATIVE</b>	6851	26 Part 1		9004
<b>SUBCHAPTER C 6751</b>	6862-6863	27 Part 70		9005
<b>ADMIN - NO CFR</b>	6901	27 Part 24		9006
<b>* NO 7203 or 7201-7206</b>	7011	27 Parts 17, 19, 22, 24, 25, 31, 44, 70, 270		9007
<b>* UNLAWFUL ACTS BY IRS / TREASURY AGENTS</b>	7026	27 Part 197		9008
	7101-7102	27 Part 26		9009
	7101	27 Parts 41, 70, 72		9012
	7102	27 Part 70		9031
	7121-7122	27 Part 70		9032
	7207	27 Part 70		9033
	7209	27 Part 70		9033
	7212	27 Parts 41, 44-46, 270, 296		9033
	7213	27 Part 17		9033
	7214	5 Part 3101		9033

← 7215 NO CFR \*

← 7402 NO CFR  
 ← 7404 NO CFR  
 ← 7405 NO CFR  
 ← 7408, 7407, 7409, 7410 NO CFR

← 7421, 7422, 7427, 7428, 7431, 7432, 7434, 7435, 7436, 7437 NO CFR

← 7605 NO CFR  
 ← 7501 NO CFR

← PREMISES ENTRY  
 ← IRS-IRS ENFORCEMENT (PERMITS TO ENTER ONLY)

← NO CFR OR USC FOR 7801, 7802 OR 7803

← NO 7804 in 26 PART 301  
 7804 in 801 is EMPLOYER RESOURCES THEORY

26 CFR INCOME TAX ONLY

27 CFR ALCOHOL, TOBACCO, AND FIREARMS TAXES - ONLY

PRINTED 6-30-2006  
FROM FIRSTGOU

NO CFR  
90407MAY 9042

CFR Index

NO CFR FOR  
9501 thru 9510  
9601 - 9602

NO CFR 9701 thru 9722  
END IRC

ALCOHOL TAX ACT  
DECLAISED  
UNCONSTITUTIONAL  
BY U.S. SUPREME COURT  
IN 1939  
THIS IS ALL RUBBISH

26 U.S.C. (1986 I.R.C.)—Continued	CFR	28 U.S.C.—Continued	CFR
9034	11 Part 9034		40 Part 23
9035	11 Part 9035		46 Part 502
9036	11 Part 9036	2343—2344	40 Part 23
9037	11 Part 9037	2401—2402	32 Part 536
9038	11 Parts 201, 9038	2401 note	48 Part 228
9039	11 Parts 201, 9039—9039	2402	32 Part 842
9801	26 Part 54	2412	34 Part 21
9806	26 Part 54	2461	14 Part 13
9833	26 Part 54		18 Part 385
27 U.S.C.			20 Parts 356, 702
202	27 Parts 6, 8, 10, 11		30 Parts 723, 645
203—204	27 Part 1		32 Part 269
203	27 Parts 26, 251, 252		48 Part 506
204	27 Part 71		49 Part 224
205	27 Parts 4—13, 16, 26, 179, 197, 251, 252	2461 note	5 Parts 2634, 2636
211	27 Part 1	10 Parts 2, 13, 207, 218, 430, 501, 601,	820, 1013, 1017, 1050
215	27 Part 16		11 Part 111
218	27 Part 16	12 Parts 19, 263, 308, 509, 622, 1411,	1773, 1780
28 U.S.C.			14 Part 383
50	32 Part 516		15 Parts 6, 25, 28
418	36 Part 3		16 Part 1
503	28 Part 45		17 Part 143
509—510	8 Parts 1—3, 1103		24 Parts 23, 30, 81, 3282, 3500
	21 Part 1316		27 Part 16
	28 Parts 0, 1, 3, 5, 8, 9, 11, 14—17,		29 Parts 578, 579, 2575, 4071, 4302
	26, 28, 29, 33, 37, 38, 42, 46, 47, 49,		31 Parts 500, 501, 505, 515, 535, 536,
	50, 51, 55, 58, 61, 71, 73, 76, 81, 500,		540, 545, 550, 560, 576, 585, 590—592,
	501, 503, 504, 506, 509—511, 513, 522—		594, 595, 597, 598
	524, 527, 540—545, 547—553, 570—572,		33 Parts 27, 326
	600—603, 1216		34 Part 36
	49 Part 2819		40 Parts 19, 27
509	28 Parts 27, 35, 64, 80, 549, 551		45 Part 672
510	28 Parts 27, 36, 549, 551		49 Parts 107, 171, 208, 213, 214, 215—
	48 Parts 2801—2810, 2812—2817, 2822,		216, 217, 218, 220—225, 228, 230—241,
	2824, 2825, 2828—2835, 2845, 2852, 2870		244, 1503
513	32 Part 516	2671—2680	14 Part 1261
515—519	28 Parts 0, 17, 27		22 Part 511
515	28 Parts 600—602		28 Part 543
	32 Part 516		32 Part 536
515—518	38 Part 9		38 Part 14
524	38 Part 9		39 Part 912
528	38 Part 45		43 Part 22
530B	38 Part 77	2671—2672	32 Part 842
534	28 Parts 16, 20	2672	5 Part 177
	32 Part 635		10 Parts 14, 1014
534 note	32 Part 637		13 Part 114
543	28 Parts 600, 603		14 Part 15
	32 Part 516		15 Part 2
586	28 Part 58		20 Part 429
1346	28 Part 543		22 Part 304
	32 Parts 536, 842		24 Part 17
1498	10 Part 782		28 Part 14
1608	22 Part 93		29 Parts 13, 100
1733	22 Part 131		31 Part 3
1746	8 Part 3		32 Part 1280
	30 Part 870		33 Part 25
	34 Part 690		34 Part 35
1784	32 Part 92		40 Part 1620
1821—1825	38 Part 21		45 Part 35
1821	22 Part 713		46 Part 204
1823	32 Part 534		49 Part 1
2112	5 Part 2423	2674—2680	32 Part 842
	21 Parts 10, 12—16	2675	14 Part 15
	29 Parts 101, 2200	2679	10 Part 14

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**Research Project Jan 2006  
IRC Book 68A Index of Sections**

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**Book 68A is Not Statute Law**

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**27 CFR cannot be used for 26 CFR Subject Matter, or 20, or 28**

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**27 CFR is Subject Matter Specific: Alcohol, Tobacco, Firearms**

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**Many Book 68A sections have wording differences from CFR**

**Many Book 68A sections have wording differences from USC**

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**27 CFR cannot be used for 26 CFR Subject Matter Issues**

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**CFR is Subject Matter Specific**

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**USC is Subject Matter Specific**