

The Internal Revenue Service, a Private Corporation

There are 2 United States or 2 Americas:

The United States of America, is a Political entity, comprised of 50 Sovereign States, confederated together by a Constitution, and Amendments, and Public Laws enacted by a collective representative (Congress), overseen by an independent Judiciary (the Article III Supreme Court) acting under direction of the Constitution. All persons who are Sovereign Citizens of these Sovereign States are protected by the Constitution of the United States of America. The Federal “ United States “ is a Foreign entity to the 50 Sovereign States, as each Sovereign State is a “ Foreign State “ to the other States. The Federal “ United States” has no Jurisdiction over the 50 Sovereign States. The Congress (as Representatives) of the States, may pass Public Laws, when codified as Positive Statute Law, and Published in the Federal Register, apply equally to all 50 States, and their inhabitants.

The “ United States “ is a separate Sovereignty, “ the District of Columbia “, which operates outside the Constitution of the United States of America, and is a “ Corporate Entity “ known as “ United States Corporation “ operating per 28 U.S.C. section 3002 (15)(A). It has a President, operating under the War Powers Act of 1914, who has dictatorial powers, and can make “ laws “ by executive order. All “ Laws “ for operation of this entity, administration Rules of Laws Implementation, Private Laws permitting contracts, subsidiary Corporations, are not Germaine to the 50 States of the Union, as they are outside the Jurisdiction of the “ United States “ also designated as the “ Federal Zone “. All Federal District Courts are operated as Territorial Courts, under Article IV of the “ United States “ Laws. Somehow, which cannot be determined, the Offshore Territories became physical Property under the ownership and Jurisdiction of the “ United States Corporation “, who acts as Sovereign over them and their inhabitants. Multiple “ Statutes “ of the “ United States “ formed partnerships, treaties, and duplication of Corporate Subsidiaries in the Offshore Territories, with the Identical Name. What people in the United States of America know as the Internal Revenue Service, is in fact the Internal Revenue Service of Puerto Rico, supposedly acting under contract to the Secretary of the Treasury of Puerto Rico.

In 1913, the US Congress passed the Tax Act of 1913, which illegally gave control of the Money Supply of the “ United States “ to 12 Private Banks, “ the Federal Reserve System “, and as that was illegal, back dated the Act to 1870, before the law making such an act illegal was passed in 1876. The “ United States “ was declared bankrupt and insolvent in 1933, by the Emergency Banking Act, and the entire country was sold, lock stock and barrel to the 12 Federal Reserve Private Banks, who hold title to every thing public and private, the rights to earn wages, and future

rights of every kind. It has not been possible to figure out which “ America “ was sold, and which America was to derive the benefits of this unconstitutional sale and subsequent illegal acts, by subsequent Administrations to implement the Communist agenda. The “ United States “, Federal Government, Federal Government Corporation, “ United States “ entity has no Jurisdiction over the 50 United States of America, and any such act to be Legal, would have to be by Amendment to the Constitution of the United States of America.

This is NOT what was originally set up in the Constitution of the United States of America, which was one country, with one combined People, with 50 Sovereign States who retained all rights to serve and protect their State Citizens, and to maintain State Police Powers. The Constitution only recognized Police Power at the Federal Level for Treason as a Crime, against the “ collective “ United States of America.

The “ United States”, “ U.S. Federal Government “, “ United States Corporation “; *“has nothing approaching a Police Power within the Physical borders of the States of the Union, of the United States of America; per the United States Supreme Court in the Case: United States v. Lopez, No. 93-1260, 115 S. Ct. 1624, 131 L. Ed. 2nd 626*

The US Justice Department lawyers, in Sworn affidavits, in the Case : Diversified Metal Products, Inc. v. T-BOW Company Trust, and Internal Revenue Service, and Steve Morgan; CV-93-405-E-EJL, in the United States District Court for the District of Idaho, stated that: *The United States denies that the Internal Revenue Service is an agency of the United States Government....*” And in multiple parts of the same case, admits that the IRS made demands and filed documents to seize the persons wages, and assets, and place notices of liens on multiple properties of the plaintiff. The Faggot Jew Judge would not force any production of evidence as to the authority of the IRS to do any of these things, and changed the citation to read the “ United States “ instead of the Internal Revenue Service, with no allowed argument, or explanation of why. The USDJ says it is exempt from the FOIA Laws, and refuses to produce any orders, Statutes, or Regulations which allow PUBLIC FUNDS to be spent in defense of the Private Company- Internal Revenue Service.

Did you learn any of this when you went to school? You are supposed to Know!

The Positive Codified Statute Laws – Code of Federal Regulations + administration issued Rules of Implementation. For the United States of America, and the citizens of the 50 States of the union: BOTH Positive Statutes (U.S.C. / CFR) and Regulations are required, and both must have been Published in the Federal Register (so all persons can know the Law), or they do not apply to the 50 States, or their Sovereign Citizens.

For the **“ United States “** defined alternately as District of Columbia, United States Corporation, Federal Zone, or for Federal Employees: the US Constitution does not apply, and only one rule or phony regulation or **“ Statute “** is necessary, and Publication in the Federal Register is not required, as all persons are considered a **“ Public Office “** and all Corporations are part of the Federal Collective, none of which require any kind of Public Notice. Their crooked interpretation is that if you sign any form (W4, Form 2555, or any other benefits document, or file any return of any kind with the IRS, (1) you have contracted with them (a Private Company) for their Jurisdiction, and (2) you have declared yourself a **“ Public Office “**, **“ Federal Employee “** and surrendered all the rights you had as a Sovereign Citizen of a Sovereign State of the Union a few minutes before, irrevocably.

Title 31, or 31 U. S. C. is the Codified Statute Law which governs the Treasury Department of the United States. (apparently the **“ United States “** one kept all the money), and none of the Laws on the books admit there are 2 entities. All of the Laws, Statutes, and Regulations are written in legal terms, not common use language, and the definitions of the legal terms used are often taken from other non-related Statutes, on other Subjects, and all the Laws, Rules and Regulations are written in Generic Legal Doublespeak, never saying specifically what the mean, or apply to. Somehow by magic, each person is supposed to figure out and memorize all 234 million pages of laws, rules, and regulations (with 23,000 daily changes) on their own.

A Thorough review of available 31 U.S.C. sections, Executive Orders of the Secretary of the Treasury (United States of America ?) disclosed the following Facts:

1. 31 U.S.C. is the designated US Code section for **Tax Regulations and Administration** of the U.S. Treasury Department Operations. Subsequent regulatory administration activities are covered by Treasury Orders from the U.S. Treasury Secretary. Several sections within 31 U.S.C. state explicitly that Authority may only be delegated to subordinates by the Treasury Secretary through **Executive Treasury Orders**. Public Law 94-455 in 1976 further clarified this, specifically requiring all Regulations and Internal Revenue Code Sections be amended to reflect that **only the Treasury Secretary** had the Authority to take enforcement actions, and carry out Administration of all Treasury functions, and that any Delegation of Authority had to be by **Treasury Order**.
2. A close review of 31 U.S.C. disclosed that the Internal Revenue Service, a Private Corporation, is **not** shown as a division, bureau, or any part of the U.S. Treasury Department. All this can be looked up any time on Firstgov. 31 U.S.C. Chapter 3 does not list the IRS as an agency or part of the Treasury Department. 31 U.S.C. Subtitle VI section 9101 does not show the IRS as a Government Owned Corporation under **“ Government Corporations “**. 31 U.S.C. Subtitle I Chapter 9 section 901 does not list the IRS as an authorized agency. 31 U.S.C. does not list the BATF either.

3. The Internal Revenue Service lists its Authority for operation as Internal Revenue Code section 7801 (27 CFR)in many of the IRS publications. IRC 7801 does not say one word about the IRS, only the ATF and the US Justice Department. The IRC is **not statutory law** in the States of the Union in any case, and cannot serve to authorize any Agency operations outside the enclave of the Federal Zone of exclusive Jurisdiction. Section 7801, section 7802, section 7803 of the IRC are Administrative Sections, added by the IRS Special Council, and are not supported by any CFR, and are not “ Law “. Only CFR or U.S.C. is Law, which are promulgated **by Acts of the US Congress** through Public Law passage, per 1 U.S.C. section 204. **Federal Judges cannot make new law** by case law, where there was no Statute Law in the first place, and **only** Article III Federal Courts may interpret Statutes or the Constitutional Requirements of the Statutes.

4. There are two different things called the “ Internal Revenue Code “. The official Internal Revenue Code is imbedded in the 5 books of Federal Treasury Regulations, with the correct Citation and Enactment into Law cited in Section 1.1-1 as required. This is the Internal Revenue Code derived by Public Law 951 in 1954. There is a second Book entitled “ Internal Revenue Code “, Volume 68A, published by the IRS, which is a **reference book of IRS Interpretations** of what the CFR and USC underlying Law requires. It is a **Novel**, and most sections are **not conforming** to the requirements of the CFR requirements, or the Federal Tax Regulations 5 books. Neither of these books is positive Statute Law, as Public Law 84-951 never made them so. Despite the numerous references by the IRS and the USDJ, **there is no 26 U.S.C., and never was**, as Congress never passed any Public Law designating the IRC as 26 U.S.C. The IRC, Book 68A is not Title 26 either. Go to the Government Printing Office, where you will find the 20 volumes of Title 26 which is 26 CFR for sale. Only CFR or USC sections are Law, and a Internal Revenue Code Section can only be considered valid as **implementing regulations** where it is directly supported by CFR or USC sections, word for word.

Deliberately, None of the Statutes or Rules or Regulations say which America they are/can be used for, or where specifically. Legalized Propaganda Disinformation.

None of the few areas mentioning the IRS identify which one; the Internal Revenue Service of Puerto Rico, the internal revenue service of Guam, the internal Revenue Service Department of the Virgin Islands, and only the IRS website and documents carry any sign of them being part of the “ Department of the Treasury “, but never say which one, Guam, Puerto Rico, Virgin Islands, Marana Islands, but no reference says United States Department of the Treasury, and the Logo is different.

The 5 books of the Federal Tax Regulations cannot be **considered valid** at this point, as they **deliberately have not been updated** with the requirements and Law sections passed by congress since 1976. Sections which make it more convenient for the Treasury or specifically the IRS to continue their fleecing of American citizens have been updated, but not any of the sections affected by Public Laws intended to correct the **misapplication** of the laws by the IRS.

The Internal Revenue Service, a Private Company, was **not established** by any Act of the US Congress, as most of the US Government Agencies and boards and Commissions have been. The Act of Congress in each case spells out specifically the rights and responsibilities, organizational structure, methods of regulations issue and approval, where the organization fits within the US Federal Government structure, and whether it is to operate autonomously or as part of another divisional structure. **Legally, in so far as the “ United States of America “ neither the IRS or it’s evil twin the BATF even exist.** No **Statute Law** ever established the Office of Commissioner of Internal Revenue, **which position does not legally exist.** How can a non-entity have all this damn authority to issue rules and regulations binding on 300 million persons? The Internal Revenue Service is a private Collections Company, acting as a permanent contractor? (illegal per 5 U.S.C. section 3109 (b)) for the Treasury Department of Puerto Rico, without any Legal Statute authorization. It is chartered offshore, as an Insurance Underwriter Trust, and no one knows who the owners are, or who gets the loot they steal, although it apparently feeds directly to the Federal Reserve Banks.

5. The IRS says that the Internal Revenue Code (the Novel, Book 68A) gives them the **Authority** to operate, and regulates its activities. Treasury Order 150-10 delegates Authority to the Commissioner of Internal Revenue (a US Government Employee with no legal office) to administrate implementation of the Internal Revenue Code, but makes no mention of the **Internal Revenue Service**, a Private Company. In IRC (Book 68A) section 7802, an appointed Oversight Board is authorized, which can make recommendations on appointments, and makes reports to congress, but has **no actual Oversight Authority** over the operations of the IRS. The appointed Commissioner of Internal Revenue, and Deputy Commissioners, the Special Council to the IRS (and staff), and the Taxpayer Advocate **are** US Government employees (with no legal office). **All other IRS personnel** work for the Internal Revenue Service, a Private Company contractor. *There is NO CFR supporting IRC 7802, it is an administrative Section, added to the IRC by the Special Council.* The IRS, in multiple publications (internal) says it can be an authorized contractor by IRC (Book 68A) section 7803, which references 5 USC section 3109 (b). *There is no supporting CFR for IRC section 7803, therefore it is Administrative, and is not Law.* 5 USC 3109 (b) only provides for *Temporary and Intermittent Services* to be contracted by Federal Agencies. There is **no Public Law** which ever established that government Services could be permanently “ Privatized “, which is the very reason that Congress has been trying desperately to pass a law to allow Privatization of Government functions for 6 sessions. No Public Law ever allowed the Privatization of Tax Administration and collections. Since **the IRS was not established by Act of Congress**, or approved for implementation by Statute Law, it has no authority whatever to **interpret** the CFR and USC Laws, which it does with no authority. No **US Treasury Order** delegates any authority to the Internal Revenue Service.

Neither the Internal Revenue Code (in the Federal Tax Regulations 5 books, the official one) or the Novel reference IRC (Book 68A) are statute Law, but **promulgated rules of implementation**, and cannot by themselves confer any authority not specifically found in CFR or USC supporting Law. **It is illegal** to refer to the Internal Revenue Code in a public court document, indictment, or publication as **26 USC** (it is violation of 18 USC 241 and 18 USC 1018) as it has **never** been made such by Public Law in an Act of Congress.

6. The contracting of the IRS by the US Department of the Treasury is somewhat problematic, in that the stated 5 USC Section 3109 (b) allows only for “ Temporary and Intermittent Services “ of contractors to supplement US Government personnel. There is no supporting CFR section to authorize IRC 7802, so it is administrative in nature. There is no Statute which allows the **privatization** of Government Tax Administration. There are multiple sections of USC which regulate and control the use of contractors, contract proposals, bidding, and transparency of the process. All these provisions have apparently been bypassed, and USC completely disregarded. **FOIA Requests** to the Treasury Department for the contract between the Treasury Department and the Internal Revenue Service will not be responded to except with rubbish that it is classified, and it is not subject to the FOIA requirements. FOIA Requests to the Internal Revenue Service for a copy of their Corporate Charter, will similarly be responded that it is privileged internal administrative data, and not subject to the FOIA. FOIA Requests to the IRS on what authorizes their activities in Statute Law, come back with the same frivolous gibberish that their activities are authorized by the Internal Revenue Code. FOIA for the Delegation Orders from the Secretary of the Treasury to the IRS for authorization to Implement and Collect the tax programs get the same no answers. FOIA Requests to the IRS for the Delegation Order from the Commissioner of Internal Revenue to the Commissioner of the Internal Revenue Service to implement the administration and collection of US Government Taxes, are only responded with frivolous gibberish that they are unnecessary, as it is all contained in the Internal Revenue Code. The IRS will not define which of the Internal Revenue Code versions is the official version, Book 68A which is the reference book, or the official version in the 5 books of Federal Tax Regulations. *Only the Internal Revenue Code version in the 5 Books of Federal Tax Regulations has the required legal citations.*

7. Federal Jurisdiction. **The zone of Federal Jurisdiction**, where the U.S. Federal Government **has exclusive legislative authority**, is within the District of Columbia, Guam, American Samoa, Puerto Rico and the other American Offshore Territories and possessions, and under admiralty Law in the territorial waters off the continental coasts, (federal zone) outside of the territorial waters controlled by the states (state zone waters). **No Federal Legislative Jurisdiction lies within the borders of the 50 States.** Federal rules, laws, and jurisdiction can only be applied **within** the 50 states borders with written permission from the state, for designated Federal Forts, Magazines, Interstate Waterways, and needful buildings.

This clearly prohibits the Internal Revenue Code from any application outside of the zone of Exclusive Federal Jurisdiction, and **prohibits its application** within the borders of the 50 states. Without constitutional amendment, this also clearly prohibits any Federal Contractor (IRS ?) from exerting **any** jurisdiction within the borders of the 50 states. *United States Constitution, Article 1, Section 8, clause 17 . Implementing statute 40 USC part 7, section 7 (3) , is absolutely clear on this point, and is not open to interpretation.*

7 (a). Citations:

Supreme Court : Spreckles Sugar Refining Co. v. McClain, 192 US 397, page 416

A Citizen is exempt from Taxation, unless the same is imposed by Statute in clear and unequivocal language.

So clearly, per this Supreme Court ruling, and the United States Constitution, no **Implementing Regulation**, such as the Internal Revenue Code, in either form (imbedded in the Federal Tax Regulations 5 books) or the IRS Novel (Book 68A) can **Impose** any Tax. A Tax may be imposed **only by Statute Law** (CFR or USC) which is specifically codified from **Public Laws** passed by the United States Congress.

Supreme Court: Gould v. Gould, 245 U.S. 150 (1917) ruled that:

The Government, in any agency, cannot apply or implicate that one portion of US Code can apply to another US Code section subject matter or application

So clearly, IRC sections supported by 27 CFR for alcohol, tobacco, and firearms cannot be used for 26 CFR activities and subject matter. There are **no** criminal penalty provisions in 26 CFR as regards Income Taxes. There are no sections of 18 USC addressing non-payment of Income Taxes, or non-filing of returns. There are no sections of 28 USC allowing the IRS to investigate or make submittal of criminal information and complaints to the USDJ on 26 CFR issues, as the Federal District Courts have no **Criminal subject matter Jurisdiction for 26 CFR**. Congress only gave the Federal District Courts **Civil Jurisdiction** of 26 CFR matters. The use of Book 68A sections which attach to 27 CFR, claiming they attach to 26 CFR issues is a clear violation of 18 USC 241. The IRS making a Return of Information document to the USDJ to attempt illegal prosecution of a Citizen for a 26 CFR offense (of which there are none) knowingly falsely using IRC sections (the Book 68A) which can only be used for 27 CFR issues is a **Felony**, violating 18 USC 241 Conspiracy against citizen rights, 18 USC 1018 False writings and fraud, and 18 USC Chapter 73 Obstruction of Justice, and Executive Order 12630 March 15, 1988. **No treasury Order** gives authority to the IRS to conduct investigations, secure “ evidence “ by fraud, conduct searches and seizures, or make a Return of Information Complaint to the USDJ. The US District Courts **cannot by Case Law** make Statute Law, where Statute Law does not exist, nor can the Courts **give themselves Jurisdiction** where the Legislative body (Congress) by Public Law has not given them specific Subject Matter Jurisdiction. 28 USC section 1340 confers **only Civil Jurisdiction** for 26 CFR.

8. The IRS (a Private Company)has **NO authority** to Take by Force any records, property, money, or thing of value, without a Court Order from a United States District Court. **Citizens do not have to respond** to a request for documents, an Order to Produce Documents, or a **Summons** from the **IRS**, which is not issued under Court Order. **This ruling also applies to all third party agencies and persons, And includes all administrative orders and directives.**

U.S. Court of Appeals, 2nd Circuit, Washington, DC : Schultz v. IRS, case 04-0196-cv

Not appealed to Supreme Court. Subsequent actions to enforce ruling have been made by the 2nd Circuit Court. The second ruling by the Court of Appeals on motion by the IRS for Relief, was substantially stronger in details and Court Ruling clarifications. ** These documents are a must read for Patriots.

The IRS “ **Takes the position** “ however, that they can **disregard** the Court Rulings in one Circuit, and continue operations and issue of false documents in any other Circuit, and issue Subpoenas, Liens, Summons, Issue Illegal Levys, Notice of Levy, Letters of Demands for Records, and access (illegally) civil fines **on their own issue** without due process or a hearing of any kind. Any Court Ruling in the favor of the IRS is deemed to apply everywhere. See IRS Publication “ Your Federal Income Tax for Individuals”.

8 A. Supreme Court Citations referenced in the Schultz v. IRS Case supporting Schultz

The Antelope, 23 U.S. 66, 120 (1825)

Citizens Savings & Loan Assn v. City of Topeka, 87 U.S. 655 (1874)

Butchers’ Union Co. v. Crescent City Co., 111 U.S. 746 (1884)

Adair v. United States, 208 U.S. 172

Flint v. Stone Tracy Co., 220 U.S. 107 (1911)

Stratton’s Independence Ltd. V. Howbert, 231 U.S. 399, 414 (1913)

Brushaber v. Union Pacific RR Co., 240 U.S. 1 (1916)

Peck v. Lowe, 247 U.S. 165

Doyle v. Mitchell Bros. Co., 247 U.S. 179 (1918)

Eisner v. Macomber, 252 U.S. 189 (1920)

Truax v. Corrigan, 257 U.S. 312, 331, 338 (1921)

Bowers v. Kerbaugh-Empire Co., 271 U.S. 174D (1926)

Tyler v. U.S., 281 U.S. 497, at 502

Railroad Retirement Board v. Alton Railroad Co., 295 U.S. 330, 55 S. Ct 758 (1935)

Murdock v. Pennsylvania, 319 U.S. 105 at 113 (1943)

James v. United States, 366 U.S. 213, p.213, 6L Ed 2nd 246 (1961)

Central Illinois Public Service Co. v. United States, 435 U.S. 21 (1978)

South Carolina v. Baker, 485 U.S. 505 (1988)

Other Documents Submittals

Amendment 1 of the United States Constitution

Articles and Affidavits from the WTP foundation, and Members

IRS Manual

28 USC 1746 For Unsworn Declarations

Spreckles Sugar Refining Co. v. McClain, 192 U.S. 397

Gould v. Gould, 245 U.S. 150 (1917)

26 CFR, 27 CFR

Summary: The Internal revenue Service does not legally exist

The BATF or ATF does not legally exist (they are the same organization)

Neither entity has any authority to do anything outside the Federal Zone

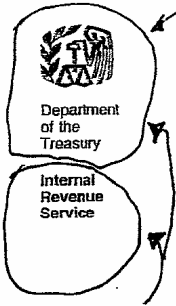
The Book 68A “ Internal Revenue Code “ is internal to the Federal Zone

The Book 68A “ Internal Revenue Code “ has no application within the 50 States

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CitizensForTruthInGovernment.org July 2007 United States of America

The Following Pages are Exhibit Documents



2 SEPARATE ENTITIES PER 31 USC

* THIS DOCUMENT CITES NO CODIFIED STATUTE LAW ANYWHERE IMPOSING AN INCOME TAX ON INDIVIDUAL HUMAN PERSONS

THE TREASURY DEPARTMENT REFUSES TO PRODUCE ANY TREASURY ORDER

Your Federal Income Tax For Individuals

ALLOWING THE IRS TO USE THIS "LOGO" ON THEIR DOCUMENTS, OR CLAIM IN THOSE DOCUMENTS THAT THE IRS IS "PART" OF THE U.S. TREASURY DEPARTMENT, PER 31 U.S.C. THE IRS IS NOT PART OF THE U.S. TREASURY DEPT.

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All material in this publication may be reprinted freely. A citation to Your Federal Income Tax (2000) would be appropriate.

The explanations and examples in this publication reflect the interpretation by the Internal Revenue Service (IRS) of:

- Tax laws enacted by Congress,
- Treasury regulations, and
- Court decisions.

NO STATUTE LAW (CFR OR USC)

However, the information given does not cover every situation and is not intended to replace the law or change its meaning.

GIVES THE INTERNAL REVENUE SERVICE, A PRIVATE COMPANY ANY AUTHORITY TO INTERPRET LAWS PASSED BY THE U.S. CONGRESS

This publication covers some subjects on which a court may have made a decision more favorable to taxpayers than the interpretation by the IRS. Until these differing interpretations are resolved by higher court decisions or in some other way, this publication will continue to present the interpretation by the IRS.

All taxpayers have important rights when working with the IRS. These rights are described in Your Rights as a Taxpayer in the back of this publication.

The IRS Mission. Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

THE INTERNAL REVENUE SERVICE IS A PRIVATE COMPANY—NOT A PART OF THE UNITED STATES TREASURY DEPARTMENT



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 CFA)

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

Cheryl Kordick, Chief
Assistance Section

EMPLOYER'S HANDBOOK

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