

# **INDIVIDUAL MASTER FILE (IMF) DECODING FREEDOM OF INFORMATION ACT REQUEST FORM INSTRUCTIONS**

*Last revised: 12/22/08*

## **1. PURPOSE:**

This series of Freedom Of Information Act (FOIA) requests is provided for those who wish to participate in the Individual Master File (IMF) Decoding service offered by SEDM. These requests must be sent out and all responses must come back before the reader is able to sign up for IMF Decoding Service with SEDM. They must be sent using the instructions provided in the next section. There are three different FOIAs provided which are intended to be sent out one per week over a period of three weeks. These FOIAs are numbered and their purposes are summarized below:

1. Individual Master File (IMF) Specific and Non Master File (NMF) reports.
2. TXMODA and IMFOLT reports.
3. Examination and Substitute For Return information as well as Information Returns filed against the account.

## **2. PROCEDURE FOR USE:**

- 2.1. Find the IRS Disclosure Office nearest you to send the FOIA. IRS Disclosure Offices are listed in section 7 at the link below:  
<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>
- 2.2. Place the address of the nearest IRS disclosure office in the "TO" address within each of the three letters by locating it in the list above.
- 2.3. Fill in the return address and date at the beginning of each of the three FOIA request letters.
- 2.4. Fill in the name at the end of the FOIA letter.
- 2.5. Fill in the account number in section 5 of each of the three FOIA requests.
- 2.6. Fill in the tax years in section 5 of each of the three FOIA requests.
- 2.7. Print out the document on double-sided paper to keep the size down.
- 2.8. Sign the end of each of the three FOIA request letters.
- 2.9. Make one copy to mail off and keep the original.
- 2.10. You now have three FOIA letters to send out. Please stagger them, sending one each week for a total of three mailings. If you send them all at once, the disclosure officer is more likely to delay responding, whereas if you divide his work into manageable chunks, information will trickle in constantly and responses are more likely.
- 2.11. Send the request by one of the following or more methods:
  - 2.11.1. Using our *Certificate/Proof/Affidavit of Service*, Form #01.002  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.11.2. Certified mail at your local post office with return receipt requested.
- 2.12. Wait approximately a month after the sending of the FOIA request to get a response back.
- 2.13. When you have responses to all three FOIA requests in your hand, please sign up for our IMF Decoding service at the address below and your decoding will immediately begin:  
<http://sedm.org/ItemInfo/Services/IMFDecoding/DecodingSignup.htm>

## **3. PROTECT YOUR LEGAL EVIDENCE.**

Keep the original in a safe place locked up, preferably away from your house so that it may not be seized. Also, scan it in as a full color PDF and make backups you keep in several locations. One of the first things a judge will do if you want the document admitted as evidence in a legal trial is ask about the chain of custody of the document and whether it has remained under your own control at all times so that there is an assurance that it was not tampered with. See the free article *Techniques for Building a Good Administrative Record* available below for further details:

*Techniques for Building a Good Administrative Record*, Form #09.008  
<http://sedm.org/Forms/FormIndex.htm>

## **4. FURTHER READING AND RESEARCH:**

- 4.1. Privacy Act, 5 U.S.C. §552a  
[http://www.law.cornell.edu/uscode/html/uscode05/usc\\_sec\\_05\\_00000552---a000-.html](http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---a000-.html)
- 4.2. Freedom of Information Act, 5 U.S.C. §552  
[http://www.law.cornell.edu/uscode/html/uscode05/usc\\_sec\\_05\\_00000552---000-.html](http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---000-.html)
- 4.3. *A Citizen's Guide to Using the Freedom of Information Act and the Privacy Act of 1974 to Request Records*, Form #03.001  
<http://sedm.org/Forms/FormIndex.htm>

- 4.4. *Important Government Contacts*-Family Guardian. Section 7 contains a list of all the IRS Disclosure Offices that you can send your FOIA to.  
<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>
- 4.5. *Dept. of Justice FOIA Guide*  
<http://www.usdoj.gov/oip/foi-act.htm>
- 4.6. *Dept of Justice Basic FOIA Training Manual*  
<http://www.usdoj.gov/oip/trainingmaterials.htm>
- 4.7. *IRS Freedom of Information*  
<http://www.irs.gov/foia/index.html>
- 4.8. *Government Information Locator Service (GILS)*  
<http://www.gpoaccess.gov/gils/browse.html>
- 4.9. SEDM Forms Page, Section 1.3: Discovery  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. SEDM Litigation Tools Page, Section 1.3: "Discovery"  
<http://sedm.org/Litigation/LitIndex.htm>
- 4.11. *The Political Graveyard*-Most Comprehensive source of U.S. political biography
- 4.12. National Political Index  
<http://www.politicalindex.com/index.htm>
- 4.13. Congressional Quarterly: Publishes contact information for politicians in Washington, D.C. within all departments  
<http://public.cq.com/>

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Email: \_\_\_\_\_  
\_\_\_\_\_

Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #1

Dear Sir,

This correspondence constitutes a formal request under the Freedom of Information Act at [5 U.S.C. §552](#), the Privacy Act at [5 U.S.C. §552a](#), and Internal Revenue Code 6103 and 6110. These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records herein requested.

**1. My status and promise to pay costs**

1. I am requesting copies of records in lieu of personal inspection of the requested records.
2. I am neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "permanent resident" pursuant to 26 U.S.C. §7701(b)(1)(A). Consequently, I am a "foreigner" under the provisions of the Freedom of Information Act about whom you have *no lawful authority* to keep any records..
3. I am not making this request while acting in the capacity of a public office or a "trade or business" as defined in 26 U.S.C. §7701(a)(26), a "taxpayer" as defined in 26 U.S.C. §7701(a)(14), a "fiduciary" pursuant to 26 U.S.C. §6903, or a "transferee" pursuant to 26 U.S.C. §6901, but rather as a private human being not subject to federal statutory law. Furthermore, it is a crime in violation of 18 U.S.C. §912 for me to act in the capacity of either a "public officer", "taxpayer", "fiduciary", or "transferee". Please correct your records accordingly.
4. You do not have my permission to maintain any records about me. Pursuant to the Privacy Act, 5 U.S.C. §552a(b), you must have my consent to maintain records about me and you do not have my consent and must destroy ALL records about me or be in violation of the Privacy Act.
5. I understand the penalties provided in [5 U.S.C. §552](#)(a)(i)(3) for requesting or obtaining access to records under false pretenses.
6. I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. §1746(1) and from without the "United States", that I am a category "other requesters" identified at 5 CFR §294.103(d) and 26 CFR §601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR §601.702(f)(3)(ii)(E).
7. I attest that I have a material interest in the records being requested so am exempt from 26 U.S.C. §6103 restrictions. [26 CFR §601.702(c)(3)(v)].
8. In order to positively identify myself, I am having my autograph notarized by a commissioned notary public who is a state public officer. [26 CFR §601.702(c)(4)(ii)( c)].
9. You have my firm promise, that upon your billing, I will pay the Internal Revenue Service a sum of up to \$250.00 for photocopying and other costs for location and reproduction of the requested records.

**2. Requirements Imposed by Law**

1. Response time will be governed by provisions of 26 CFR §601.702(c)(7)-(9) and [5 U.S.C. §552](#)(a)(6)(A)(i).
2. You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will

confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional 20 days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.

3. This request is submitted in accordance with 26 CFR §601.702(c)(3)(ii) Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested.
4. Records being requested are adequately described to be easily located. [26 CFR §1.702(c)(3)(iv)].
5. Response may be made and records should be sent to me at the postal delivery address listed in the heading of this request. [26 CFR §601.702(c)(3)(vii)].

### **3. Additional Procedural Requirements**

Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

1. Those portions reasonably segregable after the exempt material is deleted;
2. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
3. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

### **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### **5. Records and Information Requested**

This correspondence constitutes a formal request for Transcripts pursuant to IRM 21.2.3.4 et seq. "Taxpayers" are authorized to request such records under IRM 21.2.3.4.1.1, paragraph 1.A. These transcripts are requested internally by Disclosure Officers using IRS form 6882, Catalog 60221H using the procedures found in IRM 4.71.2.3.

Please send me copies of all documents described as follows in connection all of the identifying numbers listed below. I do not claim this number for it is the property of the SSA pursuant to 20 CFR §422.103(d) and I never personally applied for it, but this is the fraudulent number that keeps showing up on the notices you have been mailing me, so this is the number I am compelled to use:

Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. A copy of all documents maintained in the system of records identified as "Individual Master File (IMF) specific and not literal; Data Service, Treasury/IRS 24.030" or simple "IMF MCC TRANSCRIPT-SPECIFIC".
2. A copy of all documents identified as Individual Master File (IMF) complete and not literal; Data Service, Treasury/IRS 24.030" "IMF MCC TRANSCRIPT-COMPLETE" that includes the period in question but may include a longer time period if not selectable for only the specific interval requested.
3. A copy of all documents identified as "OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT" spelled exact as listed here. Please take notice that I am not requesting the "Official Internal Revenue Service Non-Master Transcript" which does not exist. I am requesting the exact spelled "OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER FILE TRANSCRIPT" which does exist in your system of records as demonstrated by the attached exhibit from the IRS Automated Non-Master File Accounting Manual, on page 3(17)(46)0-137.
4. A copy of all documents identified as Business Master File (BMF) specific and not literal; Data Service, Treasury/IRS 24.046 for EIN number listed above as SSN.
5. A complete copy of the "ICS History Transcript; Data Service, Treasury/IRS 24.030" which includes the time period in question, with no entries redacted or blacked out.
6. AMDISA examination files and IRS form 5546. Data Service, Treasury/IRS 42.001

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

\_\_\_\_\_

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**NOTARY PUBLIC'S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_mailer/server did appear and was identified by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/\_\_\_\_\_SEAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
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Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #2

Exhibits:

- A: IRS Manual 6209 pg 13-59
- B: IRM 3.13.222.13.8 (01-01-2002)
- C: IRS Manual 6209 pg 13-63
- E: IRS Manual 6209, section 14.10 pp. 14-14 to 14-15

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5. I understand the penalties provided in [5 U.S.C. §552\(a\)\(i\)\(3\)](#) for requesting or obtaining access to records under false pretenses.
6. I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. §1746(1) and from without the "United States", that I am a category "other requesters" identified at 5 CFR §294.103(d) and 26 CFR 601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR §601.702(f)(3)(ii)(E).
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## **2. Requirements Imposed by Law**

1. Response time will be governed by provisions of 26 CFR §601.702(c)(7)-(9) and [5 U.S.C. §552\(a\)\(6\)\(A\)\(i\)](#).
2. You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional 20 days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.
3. This request is submitted in accordance with 26 CFR §601.702(c)(3)(ii) Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested.
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Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

4. Those portions reasonably segregable after the exempt material is deleted;
5. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
6. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

## **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

## **5. Records and Information Requested**

Please send me copies of all documents described as follows in connection all of the identifying numbers listed below. I do not claim this number for it is the property of the SSA pursuant to 20 CFR §422.103(d) and I never personally applied for it, but this it the fraudulent number that keeps showing up on the notices you have been mailing me, so this it the number I am compelled to use:

Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. Please provide printed copy of TXMOD using command code "CC" or whatever named hardcopy document containing this same information regarding requester. The procedures for entering this command code are found in IRM 4.4.13.4.15 ((02-08-1999). See Exhibit A- IRS Manual 6209 pg 13-59 showing the exact IRS information I am requesting. See Exhibit B- IRM 3.13.222.13.8 (01-01-2002) which shows use of command code "CC" has more detailed information than any other command code.
2. Please provide printed copy of TXMOD – Transaction Section using command code "CC" or whatever named hardcopy document containing this same information regarding requester. See Exhibit C- IRS Manual 6209 pg 13-63 showing the exact IRS information I am requesting. See Exhibit B- IRM 3.13.222.13.8 (01-01-2002) which shows use of command code "CC" has more detailed information than any other command code.
3. Please provide printed copy of "IMFOLT" report using command code "IMFOLT" or whatever named hardcopy document containing this same information regarding requester for each year covered by this request. Procedures for entering this command code are found in IRM 4.4.13.4.6.3. See Exhibit E, IRS Manual 6209, section 14.10 pp. 14-14 to 14-15 for an example showing the exact IRS information I am requesting.

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

\_\_\_\_\_

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**NOTARY PUBLIC’S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/server did appear and was identified by driver’s license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/ \_\_\_\_\_ SEAL

## EXHIBIT "A"

### (44) TXMOD

Reference IRM 3(25)(77)(11)

This CC is used to request a display of all tax module information for a specific tax period on the TIF.

**CC TXMOD has more detailed information than any other single command code.** Therefore, the examples and identification of the elements will be broken into five sections:

- Heading Section
- Transaction Section (IMF and BMF)
- Notice Section
- Case Control and History Section
- Status History Section

If there is no data for a specific section, the succeeding sections will move up.

Every element within the CC TXMOD capability is identified in the following exhibits of the five sections of TXMOD. A definer must always be used when addressing CC TXMOD.

#### **Heading Section 3(25) (77) (1)**

1	2	3	4	5	6
TXMOD 888-88-8888	30	9212	BLUE	"PDT"	
7	8	9	10		
DLN	FOREIGN TRANS	LARGE CORPORATION	OOB CAWR		
11	12	13	14	15	
IRS-EMP-CD	REVERSE VALIDITY ON TIF	DUMMY MODULE	ENTITY CONTROL	SADA	
16	17	18	19	20	21
INVLD SSN REL	SCSSN	MOP/UN	COMBAT ZONE	MF-XTRCT-CYC	SC-REASON-CD
22	23	24	25	26	27
SC-STC	MOD-BAL	CYC	NXT	MAX-NUM-CYC-DLY	+
28	29	30	31	32	
MF-STC	MOD-BAL	CYC	TODAY'S DT	ICS	
33	34	35	36	37	
PENDING TRANS	LAST NOTICE	ARDI-CD	PRIMARY-LOC	ACS	
	38	39	40	41	
	AICS -CD	FIDO-CD=	TDA/TDI LOC	SRC	
42	43	44	45	46	
ASED	FRZ	AIMS-CD	COLLECTION-ASSGMT=		
47	48	49	50	51	52
CSED		CAF	LIEN	MOD-YLD-SCOR	
53	54	55	56	57	
RSED	NAICS-CD	TDI	TDI-CYC	OIC	
	58	59	60		
	ELCTRNC-DEPOSIT	EFT	DEFER-ACT-IND	GATT	
61	62	63	64	65	
FR	C-COPR	2%-INT	EMPLMNT-CD	DLQ-MOD-FR	
		66	67	68	
		IRA-CD	BWI	BWNC	
69	70	71	72		
CASE-CTRL-INFO	OPEN-CTRL-BASE	CLSD-CTRL-CYC	LST-CD-CTRL-ACTY		
73	74	75	76	77	78
C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT
					ASSGN-TO
					CAT
					ORG
					F
					S

**Any line marked with # is for official use only**

**3.13.222.13.8 (01-01-2002)****CC TXMOD**

1. This Command Code is used to request a display of all tax module information for a specific tax period on the TIF. CC TXMOD has more detailed information than any other single command code.

**3.13.222.13.9 (01-01-2002)****CC UPTIN**

1. This Command Code displays all open unpostables for a specific TIN and will maintain the unpostable on its file for display purposes for 90 days after it is closed.

**3.13.222.13.10 (01-01-2002)****CC PLINF/PLINFZ**

1. Refer to IRM 3.12.278 Exempt Organization Unpostable Resolution.

**3.13.222.13.11 (01-01-2002)****CC UPBAT**

1. This Command Code is used to batch (mass) close unpostable cases.

**3.13.222.13.12 (01-01-2002)****CC UPASG**

1. This Command Code is used to assign or reassign an unpostable case or group of unpostable cases.

**3.13.222.13.13 (01-01-2002)****CC UPCAS/UPCASZ**

1. See IRM 3.12.32, General Unpostables for GUF Command Codes Definers and Status Nullification Codes.
2. **NOTE:** Research using CC IMFOL/BMFOL when possible before CC UPCAS for generating a MFTRA Transcript.

**3.13.222.13.14 (01-01-2002)****CC UPDIS**

1. CC UPDIS is valid for all master files, and is used to display an unpostable record.
2. When UPDIS is input, the automatic screen display shown will be UPRES.
3. UPDIS will display the unpostable information which was previously displayed on UPCAS.

**3.13.222.13.15 (01-01-2002)****CC UPRES**

1. See 3.12.32 for Command Code (CC) UPRES.
2. The valid unpostable command code definers and definer-modifiers are in IRM 3.12.32

**3.13.222.13.16 (01-01-2002)****CC UPREV**

1. CC UPREV is to be used by Quality Assurance to review the accuracy and completeness of corrected (closed) unpostable records.

**3.13.222.13.17 (01-01-2002)****Unpostable Resolution Codes (URC)**

1. Unpostable resolution codes (URC) are used as definers with CC

**Transaction Section**

POSTED RETURN INFORMATION IMF  
 RCC= 1 MATH-STS-CD = 2  
 RET-RCVD-DT = 3 MO-DELQ= 4 CRD=5 TX/TPR= 6  
 MTH-ERR=7 MULT MATH ERRORS=8 NON-CMPT-CD=9 EST TX DISCREPANCE=10 HIGH-  
 INCOME=11  
 FS=12 NUM-EXEMPT=13 XREF-TIN=14 MF-P=15 F8615=16 EST-PNLTY-IND=17  
 AGI= 18 AEIC = 19 EST-TX-BASE = 20  
 TXI= 21 PRIM-SE-INCM = 22 EST-CR-CLMD = 23  
 SET = 24 SECND-SE-INCM = 25 UNAPPLD-CR-ELECT 26  
 PRIM-UNREPRPTD-TIP-INC = 27 DIR-DEP-RES-RSN-CD = 28  
 SECND-UNREPRPTD-TIP-INC = 29 EST-TX-FRGVNS-% = 30  
 PRIM-MEDICARE-INC = 31 PRIM-MEDICARE-TIP-INC = 32  
 SECND-MEDICARE-INC = 33 SCND-MEDICARE-TIP-INC = 34  
 \*\*\*\*\*RETURN TRANSACTION\*\*\*\*\*  
 T/C POSTED TRANS-AMT CYC T DLN 6020B  
 SUB 35 36 37 38 39 40 41 42  
 610 43 44 45 PYMNT PSTD WTH RTRN  
 806 46 47 48 WITHLDRG TAX CRED POSTED WITH RETURN

- | Item | Description  |
|------|--|
| 1    | RETURN CONDITION CODE  |
| 2    | MATH STATUS CODE<br>2 = math error within tolerance<br>3 = math error exceeds tolerance  |
| 3    | RETURN RECEIVED DATE   |
| 4    | MONTH DELINQUENT CODE-number of months delinquent (0-5)  |
| 5    | CORRESPONDENCE RECEIVED DATE   |
| 6    | TAX PER TAXPAYER-displayed if significant for any MFT.   |
| 7    | MATH ERROR CODE-the first of any Math Error Codes posted on return is displayed.   |
| 8    | MULT-MATH-ERRORS-indicates multiple math errors posted on return.  |
| 9    | NON COMPUTE CODE-values are<br>1 = Non-Compute Code 2 return filed non-timely.<br>2 = OIO return.<br>4 = IRS prepared or reviewed return with type A math error code that was timely filed and resulted in an increase in tax and interest less than \$5.<br>6 = Combination of 2 and 4 above. |
| 10   | EST-TX-DISCREPANCY-indicates posted ES payments/credits disagreed with amount claimed on return.   |
| 11   | HIGH INCOME INDICATOR  |
| 12   | FILING STATUS  |
| 13   | NUMBER OF EXEMPTIONS   |
| 14   | CROSS-REFERENCE TIN-from a Schedule C or D   |
| 15   | MASTER FILE "P" CODE   |
| 16   | MINOR INDICATOR-"F8615" displays if this schedule filed on return.   |

**Any line marked with # is for official use only**

**ERTVU WILL NOT**

- display unpostable or rejected returns
- show Schedule A processed through the General Purpose Program (GPP), the return must be requested using CC ESTAB.

**10 IMFOL**

IMFOL INPUT FORMATS:

IMFOL NNN-NN-NNNN
IMFOL NNN-NN-NNNN NNYYYMM

**(1) VALID DEFINERS FOR IMFOL**

<b>DEFINER</b>	<b>DESCRIPTION</b>
A	ADJUSTMENT SCREEN
B	Reestablish tax module onto Masterfile
E	ENTITY SCREEN
H	HELP SCREEN
I	INDEX (SUMMARY) SCREEN
R	RETURN SCREEN
S	COLLECTION STATUS HISTORY SCREEN
T	TAX MODULE SCREEN
V	VESTIGIAL DATA (RETENTION REGISTER)
Z	AUDIT HISTORY SCREEN

**HELPFUL HINTS**

- use the index (definer "I"), first for a complete snapshot of taxpayers filing history
- if the tax module does not exist; it will not show on the index screen
- if the "I" screen shows a balance and the tax module "T" screen does not, check the interest & penalty amounts on the "T" screen for accruals to date
- substitute for a return will not be updated to reflect receipt of a return filed by the taxpayer
- definer "V" cannot be accessed unless the entity is on-line
- use IMFOL to access retention register accounts dropped to retention in 1994 and beyond
- if there is an "R" to the left of the tax period on the index screen, the account information for that tax period is located on the on-line retention register
- use IMFOL with the appropriate definer (e.g., "T" for tax modules) to access tax account information on the on-line retention register
- once an account is requested from the on-line retention register, account information is returned in up to 10 minutes

The Individual Master File On-Line (IMFOL) provides read-only access to the IMF. IMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "no data." IMFOL also provides on-line research of the IMF retention register. It should be used in lieu of MFTRA, where possible.

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An index (summary) of tax modules shows the tax years available. The index contains nationwide information which includes entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific Social Security Number (SSN).

The IMF contains information provided via weekly computer tapes submitted from each service center. Several validity checks are performed prior to posting the information to the IMF. The IMF is updated weekly.

### IMFOL WILL

- provide information currently on the master file (same as MFTRA)
- allow research even when IDRS is down
- display listing of the modules removed to the retention register
- display TCs 29X and 30X transactions
- allow viewing of posted transactions at master file on Thursday prior to weekend updates at the service center
- allow research of tax modules dropped to retention
- allow reestablishment of tax modules to the master file

### IMFOL WILL NOT

- show pending (AP/PN) transactions, control bases, history items, unpostables, or resequencing transactions
- allow you to compute interest via INTST if the module is not on IDRS. Use COMPA to update the interest from data on IMFOLT. Review command codes on Universal Access for on-line updates
- allow any changes to tax modules dropped to retention
- allow access to accounts that merged to a new TIN after the tax module has dropped to retention (use IMFOR)
- allow access to accounts dropped to retention prior to 1994
- show pending unpostable or resequencing transactions

## 11 IMFOR

IMFOR INPUT FORMAT:

1	2	3 4	5	6	7
IMFOR	NNN-NN-NNNN	NNYYYYMM	YYYY		

- |   |                          |
|---|--------------------------|
| 1 | Definers (T,R,S or A)    |
| 2 | SSN                      |
| 3 | File Source (blank or *) |
| 4 | MFT                      |
| 5 | Tax Period               |
| 6 | blank                    |
| 7 | Year Removed             |

**Any line marked with # is for official use only**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

Internal Revenue Service  
Disclosure Officer

Cert. Mail #

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Subject: FOIA/Privacy Act Request for Information #3

Dear Sir,

This correspondence constitutes a formal request under the Freedom of Information Act at [5 U.S.C. §552](#), the Privacy Act at [5 U.S.C. §552a](#), and Internal Revenue Code 6103 and 6110. These documents are not sought for any commercial purposes. This is my firm promise to pay fees and costs for locating and duplicating the records herein requested.

**1. My status and promise to pay costs**

1. I am requesting copies of records in lieu of personal inspection of the requested records.
2. I am neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "permanent resident" pursuant to 26 U.S.C. §7701(b)(1)(A). Consequently, I am a "foreigner" under the provisions of the Freedom of Information Act about whom you have *no lawful authority* to keep any records..
3. I am not making this request while acting in the capacity of a public office or a "trade or business" as defined in 26 U.S.C. §7701(a)(26), a "taxpayer" as defined in 26 U.S.C. §7701(a)(14), a "fiduciary" pursuant to 26 U.S.C. §6903, or a "transferee" pursuant to 26 U.S.C. §6901, but rather as a private human being not subject to federal statutory law. Furthermore, it is a crime in violation of 18 U.S.C. §912 for me to act in the capacity of either a "public officer", "taxpayer", "fiduciary", or "transferee". Please correct your records accordingly.
4. You do not have my permission to maintain any records about me. Pursuant to the Privacy Act, 5 U.S.C. §552a(b), you must have my consent to maintain records about me and you do not have my consent and must destroy ALL records about me or be in violation of the Privacy Act.
5. I understand the penalties provided in [5 U.S.C. §552](#)(a)(i)(3) for requesting or obtaining access to records under false pretenses.
6. I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. §1746(1) and from without the "United States", that I am a category "other requesters" identified at 5 CFR §294.103(d) and 26 CFR 601.702(f)(3)(i)(E). I am therefore billing schedule prescribed by 26 CFR 601.702(f)(3)(ii)(E).
7. I attest that I have a material interest in the records being requested so am exempt from 26 U.S.C. §6103 restrictions. [26 CFR §601.702(c)(3)(v)].
8. In order to positively identify myself, I am having my autograph notarized by a commissioned notary public who is a state public officer. [26 CFR 601.702(c)(4)(ii)( c)].
9. You have my firm promise, that upon your billing, I will pay the Internal Revenue Service a sum of up to \$250.00 for photocopying and other costs for location and reproduction of the requested records.

**2. Requirements Imposed by Law**

1. Response time will be governed by provisions of 26 CFR §601.702(c)(7)-(9) and [5 U.S.C. §552](#)(a)(6)(A)(i).
2. You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will

confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional 20 days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.

3. This request is submitted in accordance with 26 CFR §601.702(c)(3)(ii) Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested.
4. Records being requested are adequately described to be easily located. [26 CFR §1.702(c)(3)(iv)].
5. Response may be made and records should be sent to me at the postal delivery address listed in the heading of this request. [26 CFR §601.702(c)(3)(vii)].

### **3. Additional Procedural Requirements**

Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

1. Those portions reasonably segregable after the exempt material is deleted;
2. Detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records.
3. The name of the official and correct address to whom an administrative appeal should be addressed.

In your agency's response to my request, please identify the record systems searched as well as the scope, depth and nature of the search for appropriate data. Should you decide this request has been sent to the wrong office, please make certain that you forward it to the proper office and notify me of same.

### **4. Certification of Records Demanded**

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### **5. Records and Information Requested**

Please send me copies of all documents described as follows in connection all of the identifying numbers listed below. I do not claim this number for it is the property of the SSA pursuant to 20 CFR §422.103(d) and I never personally applied for it, but this is the fraudulent number that keeps showing up on the notices you have been mailing me, so this is the number I am compelled to use:

Account number: \_\_\_\_\_

Tax period(s): \_\_\_\_\_

I have previously notified you in writing using SSA Form 521 and IRS form 56 that the above number is not my number, that it is false, and to remove it from your records, but you repeatedly and injuriously refuse your legal duty to do so. By omitting and refusing to discontinue use of this fraudulent number, you are committing identity theft in civil violation of [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#) and [42 U.S.C. §408\(a\)\(7\)](#) and in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and [18 U.S.C. §654](#), for which I intend to press charges.

Specific documents requested include:

1. Information Returns filed for each tax year, including forms W-2, 1042-S, 1098, 1099, etc.:
  - 1.1. Please provide all copies of the Individual Returns Files, Adjustment and Miscellaneous Documents File, Treasury/IRS 22.034.
  - 1.2. Please provide all copies of the Wage and Information Returns Processing (IRP) File and also the Wage and Information Document (WAID) File, Treasury/IRS 22.061.

2. Examination and Substitute For Return (SFR) Documentation for all examinations performed pertaining to the tax years indicated above:
  - 2.1. Form 5344 (see attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.2. Examination Reports-Form 4549, Form 1902B, and Form 4666 (see attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.3. Form 895 (See attached copy of IRM 4.4.9.8 for details on the specific document requested).
  - 2.4. Form 1902E-Explanation of Adjustments (see attached copy of IRM 35.4.27.2 for details on the specific document requested).
  - 2.5. IRS 6020(b) Assessment Case File-RCS Part and Item No. IV/57 (See attached copy of IRM 1.15.2.21 Exhibit 1.15.2.21-3 for details on the specific document requested).
  - 2.6. Form 5604, Section IRC 6020(b) Action Sheet (see attached copy of IRM 5.1.11.9.2 for details on the specific document requested).
  - 2.7. Letters 1085(DO) or 1616(DO) signed by the Collection Manager (See attached copy of IRM 5.1.11.9.2 for details on the specific document).
  - 2.8. Document 6469 Expedite Processing Cycle (See attached copy of IRM 4.23.11.10 for details on the specific document).
  - 2.9. Form 3198 "Taxpayer does not have a TIN" (See attached copy of IRM 4.23.11.10 for details on the specific document requested).
  - 2.10. Form 5345 to submit to Case Processing Support (See attached copy of IRM 4.23.11.10 for details on the specific document requested).
  - 2.11. Completed Form 5604: Section 6020(b) Action Sheet
  - 2.12. Completed Form 13496: 6020(b) Certification
  - 2.13. Completed Form 6469: Expedite Processing Cycle
  - 2.14. Completed "SFR RTF" Substitute for Return executed under IRC 6020(b)

**6. Conclusions**

Thank you for your prompt attention to timely satisfying all the elements of this request.

Sincerely,

\_\_\_\_\_

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**NOTARY PUBLIC’S JURAT**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_(statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/server did appear and was identified by driver’s license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

/s/ \_\_\_\_\_ SEAL