

TAX DEPOSITION QUESTIONS: 12. INDIVIDUAL MASTER FILE (IMF)

12. INDIVIDUAL MASTER FILE (IMF)

Introduction

The IRS uses the IMF computer system to track all working Americans. The IRS uses this system in an unlawful manner to fraudulently, and without legal authority, to fabricate tax assessments, documentation and enforcement actions to collect income taxes.

Please see the "IRS FRAUD" and "6020(b)" sections for a full discussion of IMF files. Note: These questions were not asked at the Hearing due to time constraints.

Findings and Conclusions

With the following series of questions, we intend to prove that the IRS falsifies taxpayer information contained in its computer systems to create an artificial liability for private employees who have W-2 reported wage income. We will also show that:


- IMF records are arguably kept non-decipherable to hide their abuse by IRS agents.
- The IRS unlawfully alters its computer records by the improper use of computer code fields to create and maintain records in ways that eventually lead to unlawful tax enforcement actions by the agency.
- IRS agents unlawfully and fraudulently alter its computer files to facilitate the illegal assessment and collection of taxes from the American public.
- There is proof and sworn testimony of widespread and intentional illegal tax assessments and accounting practices by agents of the United States Internal Revenue Service.
- The evidence documents IRS fraud and abuse including: manipulation of taxpayers' master files, illegal time-barred assessments, underpayment of interest owed to taxpayers, illegal levies and liens against taxpayers' social security benefits, illegal civil penalties, fraudulent certifications of records and more.
- IRS agents are entering fraudulent transaction dates in some taxpayer's master files to cover-up and conceal illegal time barred assessments.
- Prior to the 1998 IRS Reform and Restructuring Act, a taxpayer had no way to prove that the IRS had committed illegal or fraudulent accounting against them. IRS master files for each and every taxpayer were, and continue to be written, in a complex, technical code. Any illegal activity by the IRS could not be decoded. But the IRS was forced to release the code as a result of the 1998 Reform and Restructuring Act.

Bottom Line: IRS agents are falsifying official records and committing other criminal acts.


Section Summary

 [Acrobat version of this section including questions and evidence](#) (large: 2.31 Mbytes)

Further Study On Our Website:

- [Master File Decoder](#) (OFFSITE LINK) -SEDM
- [IMF Decoding, Item #3.3](#) (OFFSITE LINK) -SEDM
-  [Sovereignty Forms and Instructions](#) book:
 - Section 2.4.5: Individual Master Files (IMF's)
 - Section 2.5.4.5: Use the FOIA, Privacy Act, and Discovery to Gain an Advantage

12.1. Admit that the Internal Revenue Service tracks every working American through a computer-based records system. (See Treasury/IRS System of Records 22.061). (WTP #216)

-  [Click here for Excerpt From Dec. 17, 1998 Federal Register Showing Treasury/IRS System of Records 22.061](#) (WTP Exhibit 141)

12.2 Admit that Treasury System of Records 24.030 is titled as follows: "Individual Master File (IMF); Returns and Information Processing. D:D:R--Treasury/IRS". (See Treasury System of Records 24.030). (WTP #217)

-  [Click here for Treasury System of Records 24.030](#) (WTP Exhibit 142)


12.3 Admit that the Individual Master File relates to: (WTP #218)

"Taxpayers who file federal income tax returns (i.e., forms 1040, 1040A) and power of attorney notifications for individuals."

- [Click here to see Handbook for Special Agents MT9781-150, pp. 978-52, Section 334.112\(10 \(a\)\).](#) (WTP Exhibit 143)


12.4 Admit the Privacy Act codified in [5 U.S.C. 552a](#)(e)(5) states that: (WTP #219)

"Each agency that maintains a system of records shall..maintain all records which are used by the agency in making any determinations about any individual with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination..." (See [5 U.S.C. 552a](#)(e)(5).)

-  [Click here for 5 U.S.C. §552a](#)
- [Click here for 5 U.S.C. §552a](#) (WTP Exhibit 003)


12.5 Admit that the Privacy Act codified in [5 U.S.C. 552a](#)(e)(6) states that: (WTP #220)

Each agency that maintains a system of records shall...prior to disseminating any record about an individual to any person other than an agency, unless the dissemination is made pursuant to subsection (b)(2) of this section, make reasonable efforts to assure that such records are accurate, complete, timely, and relevant for agency purposes..." (See 5 U.S.C. 552a(e)(6))


-  [Click here for 5 U.S.C. §552a](#)
- [Click here for 5 U.S.C. §552a](#) (WTP Exhibit 003)

12.6. Admit that the Internal Revenue Service is subject to the Privacy Act requirements codified at [5](#)

U.S.C. 552a(e)(5) and (6), which requirements are set out in relevant part at questions 12.4 and 12.5, above. (WTP #221)

-  [Click here for 5 U.S.C. §552a](#)
- [Click here for 5 U.S.C. §552a](#) (WTP Exhibit 003)


12.7. Admit that the Individual Master File computer records use various codes to represent agency actions, determinations, and transactions regarding taxpayers. (WTP #222)

-  [Click here for Law Enforcement Manual III, hereinafter "LEM," 3\(27\)\(68\)0-3, Sections 1.1\(1\) and \(2\)](#) (WTP Exhibit 144)

12.8. Admit that Document 6209 is the IRS reference guide which describes the meaning of most of the codes used on the Individual Master File record. (WTP #223)

-  [Click here for Document 6209 ADP and IDRS Information 1997](#) (WTP Exhibit 145)


12.9. Admit that the Law Enforcement Manual 3(27)(68)0 is the underpinning authority for the [Document 6209](#). (WTP #224)

-  [Click here for LEM 3\(27\)\(68\)1.4](#) (WTP Exhibit 146)



12.10. Admit that the taxpayer's IMF account number is the taxpayer's social security number. (WTP #225)

-  [Click here for LEM 3\(27\)\(68\)2.2\(1\)](#) (WTP Exhibit 147)

12.11. Admit that all returns and transactions processed on the Individual Master File must contain the taxpayer's correct social security number. (WTP #226)

-  [Click here for LEM 3\(27\)\(68\)2.2\(1\)](#) (WTP Exhibit 147)

12.12. Admit that an account freeze is placed on an Individual Master File record to indicate that the social security number on the record is invalid. (WTP #227)

-  [Click here for MT 3500-182, Exhibit 35\(65\)0-17, pp. 56-58](#) (WTP Exhibit 148)
-  [Click here for Document 6209, pp. 13-26 through 13-29](#) (WTP Exhibit 149)

12.13. Admit that no transactions can be posted to an Individual Master File entity module which is identified by an invalid social security number. (See LEM 3(27)(68), p. 7, §2.2(1) and (3)). (WTP #228)

-  [Click here for LEM 3\(27\)\(68\)2.2\(1\) and \(3\)](#)

12.14. Admit that a "VAL-1" code posted on an Individual Master File record means an invalid social security number freeze has been released. (WTP #229)







-  [Click here for MT 3500-182, Exhibit 35\(65\)0-17, pp. 56-58](#) (WTP Exhibit 148)
-  [Click here for Document 6209, pp. 13-26 through 13-29](#). See also [Document 6209](#) (WTP

Exhibit 149)

12.15. Admit that the "VAL-1" invalid social security number freeze release indicator is effective only during the calendar year to which it has been posted. (WTP #230)

-  [Click here for MT 3500-182, Exhibit 35\(65\)0-17, pp. 56-58](#) (WTP Exhibit 148)
-  [Click here for Document 6209, pp. 13-26 through 13-29](#). See also [Document 6209](#) (WTP Exhibit 149)

12.16. Admit that the "VAL-1" invalid social security number freeze release indicator allows the Internal Revenue service to post transactions to an Individual Master File record which has been frozen because the social security number on that IMF record is invalid. (WTP #231)

-  [Click here for MT 3500-182, Exhibit 35\(65\)0-17, pp. 56-58](#) (WTP Exhibit 148)
-  [Click here for Document 6209, pp. 13-26 through 13-29](#). See also [Document 6209](#) (WTP Exhibit 149)

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This private system is NOT subject to monitoring

SECTION 12-Individual Master File (IMF) SUMMARY

(Note: This topic was not covered by live testimony in the hearing)

The IRS maintains a centralized computer system with records relating to “taxpayers”, i.e., those that file tax returns.

In general, these computer data records can be retrieved under the Freedom of Information Act but are virtually indecipherable to a human without the use of extensive code translation books, etc.

These questions go to heart of how this computer system is used and by what legal authority are certain transaction entries made in this database.

Specifically, the computer system is designed to detailed specifications and parameters established by the government in the form of laws and the promulgated regulations which describe and limit IRS operating procedures and legal restrictions.

In the case of these questions, evidence is established that IRS improperly and without legal authority uses certain codes to create and keep data files on taxpayers who file and those who do not. They use the “VAL-1” code to open and maintain tax records that would not otherwise exist.

These questions are better put in context with the questions that were testified about in the “6020(b) Substitute for Returns” section where clear evidence and testimony of ex-IRS agent and a “forensic” CPA is presented that establishes unlawful manipulations of IRS IMF files to illegally assess taxes against Americans.

Please review that section’s video testimony and evidence first.

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MASTER FILE (MF) DECODER


TABLE OF CONTENTS:


1. [General Program Description](#)
2. [Full-service IMF decoding](#)
3. [Help with Downloading and Using the Program](#)
4. [Detailed Program Specifications](#)

1. General Program Description

The *Master File (MF) Decoder* program is a specialized Microsoft Access database intended to automate the decoding and analysis of your IRS electronic records. It:

- Is a law enforcement and self-defense tool, and is not intended or authorized to be used as a "[tax shelter](#)" or way to reduce the liability of a "[taxpayer](#)"
- Provides an important new source of evidence to use against the government during the administrative and litigation phases of your tax case.  [Click here](#) for an IMF Decoding training course which explains the great importance of IMF Decoding
- Provides the FOIA forms needed to obtain your IRS electronic records.
- Produces automated FOIA requests to obtain the records from the IRS
- Accepts inputs of codes in IRS master file records provided in response to your Privacy Act requests.
- Flags illegal, fraudulent, or time-barred transactions that need to be corrected in your record.
- Reports the results of its analysis in an attractive report that you can send to the IRS in a Privacy Act request to have added to your IMF file
- Contains a database catalog of all evidence upon which every determination it makes is based, and each piece of evidence comes right out of the IRS' own publications and laws
- Is designed to be shared on a network for use by multiple users simultaneously
- Can do decodes for multiple users or clients, or used by professional IMF decoders who have multiple clients.
- Imports data from older versions when you upgrade so you don't have to reenter your data every time you upgrade
- Algorithms for decoding are constantly being improved to increase effectiveness.
- Comes in two versions: [Professional](#) and [Standard](#) editions

Attribute	Professional Edition	Standard Edition
MF Decoder Program	√	√
MF Decoder  User's Manual (200 pages, PDF format)	√	√
MF Decoder Video Tutorial	√	
<u>Automated Rebuttal Letter Template</u>	√	
Produces an automated rebuttal letter with your personal information entered. Must be customized using the reports produced by the program. Procedure for using the automated rebuttal letter found in Chapter 5 of the latest version of the MF Decoder User Manual .		

<p><u>CD-ROM Format</u></p> <p>Bootable, browsable CD-ROM (350 Mbytes). Advantages:</p> <ul style="list-style-type: none"> • Available to people with slow dial-up lines • Can be copied to your hard drive and accessed from your browser at any time • Content small enough to fit on a USB flashdisk so you can take it on the road! • Copy your decoded IMF onto a CD and send the corrected version, rebuttal letter, and the MF Decoder program in with your Privacy Act Amendment request to be added to your administrative record! <p> Click here to see the startup browser screen for the Professional version</p>	√	
<p><u>Exhibit Catalog</u></p> <p>Complete exhibit library proving the meaning of nearly every field or process or transaction decoded by the MF Decoder program:</p> <ul style="list-style-type: none"> • Browsable PDF files with scanned images of IRS documents showing the meaning of each field or transaction or illegal technique • Tied to Exhibits form within MF Decoder program • Each exhibit is catalogued and organized for ready reference during court litigation against the IRS 	√	
<p><u>IMF Decoding Manual Library</u></p> <p>Complete electronic library of IRS IMF decoding manuals in PDF format. Each manual has a navigation pane on the left consisting of the complete table of contents for easy navigation throughout the document. Includes the following publications:</p> <ul style="list-style-type: none"> • <u>IRS Document 6209</u>, 2003 Edition (665 pages) • <u>IRS Document 6209</u>, 1998 Edition (622 pages) • <u>IRS Document 6209</u>, 1997 Edition (317 pages) • <u>IRS Document 6209</u>, 1976 Edition (97 pages) • <u>IRS Document 11734</u>, Rev. 12-2001: Transaction Codes Pocket Guide • <u>Substitute For Returns Program Handbook MT5480-4</u>, dated 02-06-91 (130 pages) • <u>Substitute For Returns Program Handbook MT5480-7</u>, dated 09-04-93 (246 pages) • <u>Service Center Collection Branch Procedures MT5000-34</u>, dated 03-27-89 (200 pages) • <u>AIMS Processing Handbook</u>, dated 02-08-99 (91 pages) • <u>IRS Law Enforcement manual (LEM) III, 3(27)(68), LEM III-386</u>, dated 01-01-90 (292 pages) • <u>Individual Master File (IMF) Operations Manual, 3(55)(0), MT 3000-353</u>, dated 01-01-96 (37 pages) • <u>Business Master File (BMF) Operations Manual, 3(52)0, MT 3000-346</u>, dated 01-01-95 (27 pages) • <u>Automated Non Master File (ANMF), 3(17)(46), MT 3(17)00-271</u>, dated 01-01-96 (216 pages) • <u>Transcripts Manual, 3(65)0, MT 35-00-219</u>, dated 01-01-96 (168 pages) • <u>IRS Federal Tax Lien Handbook</u>, dated 02-02-2000 (42 pages) • <u>IRS Collection Manager's Handbook</u>, dated 02-2000 (90 pages) • <u>Department of Justice Criminal Tax Manual</u>, dated 05-28-1998 (1298 pages) • <u>Federal Rules of Evidence</u>, last updated 05-12-2003 (181 pages) 	√	

<p><u>Freedom of Information Act and Privacy Act Documents Library</u></p> <p>Complete electronic library of Freedom of Information Act and Privacy Act Reference Documents, including:</p> <ul style="list-style-type: none"> • Freedom of Information Act, 5 U.S.C. 552 (link) • Privacy Act, 5 U.S.C. 552a (link) • Internal Revenue Service (IRS), <u>Systems of Records</u>, Federal Register Vol. 66, pp. 66784-63875 (93 pages) • Internal Revenue Service (IRS), <u>Systems of Records</u>, Internal Revenue Manual Exhibit [1.3] 15-2 dated 08-19-98 (13 pages) • Dept. of the Treasury, <u>Systems of Records</u>, Federal Register Vol. 66, pp. 44205 thru 44213 (10 pages) • <u>Citizens Guide to Using the Freedom of Information Act and the Privacy Act</u> (74 pages) • <u>IRS Disclosure Litigation Reference Book</u>, dated 4-2000 (314 pages) 	√	
<p><u>IMF Decoding Training Curriculum</u></p> <p>IMF decoding and tax training materials:</p> <ul style="list-style-type: none"> • IMF Decoding presentation by SEDM (40 slides) • Richard Standing's audio IMF training (MP3 audio) • Great IRS Hoax: Why We Don't Owe Income Tax (latest edition) • Assumption of Liability book (latest edition) • How to Keep 100% of Your Earnings movie (1.5 hours) 	√	
<p><u>Anti-Propaganda Materials</u></p> <p>Rebutted versions of the government's two most popular propaganda publications:</p> <ul style="list-style-type: none"> • IRS "<i>The Truth about Frivolous Arguments</i>" • Congressional Research Service report 97-59A: "<i>Frequently Asked Questions Concerning the Federal Income Tax</i>" 	√	

- Minimum system requirements:
 - **Microsoft Access 2000 or later installed-mandatory.** [Microsoft Access](#) is part of [Microsoft Office Professional](#).

NOTE: Microsoft Access 97 or earlier WILL NOT work so please don't contact us to complain about this fact or ask us to help you to get it to work. Microsoft Access is also not available on the MAC or any platform other than the PC.

- Personal Computer or compatible
 - Windows 2000, Windows XP, or Windows 2003
 - **Note:** Does *not* work on the Macintosh, unless there is a version of Microsoft Access available for it
- 128MB RAM
- 50 MB available disk space
- Complete user manual available for FREE as follows:

[Download Free](#)
[MF Decoder User Manual](#)
Version 1.68 (3.31 Mbytes, Last updated 11-6-06)
 (Right-click and select "Save-As" to save to your local hard drive)

You can obtain the program by clicking on one of the two options below. This website is the **ONLY** outlet for this program. If you obtained this program any other way, you were **SCAMMED** and we want to hear about WHO scammed you. Please send us an email identifying the scamster so we can black list him:

[Watch a Demo! \(68 Minutes, Windows Media Player 9, 250 Kbits/sec cable bandwidth required\)](#)

[Get](#)
[MF Decoder \(MFD\)](#)
[PROFESSIONAL](#)
 Version 1.91
 (Shipped as CD,
 Last updated 5-8-06)

[Get](#)
[MF Decoder \(MFD\) STANDARD](#)
 Version 1.91
 (27 Mbytes download,
 Last updated 5-8-06)

[Click here for a detailed history of changes since the first release of this program](#)

[Click here to read what people are saying about this program](#)

2. Full Service IMF Decoding:

If you do not have the time to obtain, learn, and use this program because you are under the gun and have a restrictive time schedule or if you would rather have a professional obtain and decode your Individual Master File (IMF), SEDM offers full-service IMF decoding based on the Master File Decoder program. Your decoded IMF is delivered to you in CD-ROM format for the period of years you specified. The CD also contains a full version of the Master File Decoder Professional program that you can use in the future to do your own IMF decode or to update the decoded data provided by SEDM.


[Click here](#) for more information about full-service, professional IMF Decoding Services offered by the Sovereignty Education and Defense Ministry (SEDM).

3. Help with downloading and using the program:

1. Visit our [Support area](#) for answers to frequently asked questions and video tutorials demonstrating how to do selected tasks with this program.
2. [Click here](#) for a video demo of the program. 68 Minutes. Requires Microsoft Media Player 9.
3. [Click here](#) for a video tutorial on how to enter IMF data on the IMF Decoding Screen. 81 Minutes. Requires Microsoft Media Player 9.
4. For more information about why we had to write this program, [click here](#).
5. You can obtain more information about how to decode your IMF from [step 0.8](#) of the [Sovereignty Forms and Instructions](#) area.
6. You can use this program to automatically generate your FOIA requests. Alternatively, you can do it manually by [clicking here](#) if you don't have the program.
7. If you don't want to use or can't use the MF Decoder program, you can also have your file decoded professionally by [clicking here](#).
8. To get your questions answered about how to decode your master file, consult other users at the [Family Guardian Forums](#) by [clicking here](#), but please read the user manual for the program first so you don't burden people with needless questions.
9. To report bugs or problems with this program, [click here](#). Please read the user manual first before you submit a bug report, because your problem may be operator error and we don't want to clutter the forum with frivolous questions.
10. The program is large (28 Mbytes) and requires Winzip (<http://www.winzip.com>) to unzip once downloaded.
11. Please follow the instructions in the free user manual to install the program after you download and unzip it.

4. Detailed Program Specifications:

1. ***This is the tool that the IRS is most afraid of*** because it puts their fraud right in front of your face and explains every minute detail of it using their own laws and publications so you can prove it yourself in court and in front of a jury!
The government is going to crap their pants when they see this thing working folks!
2. ***Low in cost.*** We want to bust up the IRS monopoly and racketeering ring on a massive scale and subject individual IRS agents to personal criminal liability for their violations of IRS laws and procedures in the illegal collection of income taxes. This program along with the [Great IRS Hoax](#) book are a very important part of doing that.
3. ***Very easy to use.*** Designed for the layman with few computer skills. We want EVERYONE to be getting copies of their IMF under the Freedom of Information Act, and especially those who are in hot water with the IRS!
4. Developed using input from and beta tested by the best minds in the IRS decoding business and the top three

- decoding companies, including the following and more we can't list:
- o <http://www.imfdecoder.com> in Tacoma, Washington.
 - o <http://www.tpirsrelief.com/>.
 - o My many very talented and dedicated readers and users, who have sent and continue to send valuable feedback based on their extensive experience obtaining and decoding their own Individual Master File.
5. No other program like it is offered ANYWHERE. One of only two programs of its kind available to the general public and the the best program. Several companies offer IMF decoding services, some charging as much as \$10,000! This program will save you MEGABUCKS folks!
 6. Based on the content of the IRS' own publications, references, and laws, including:
 - o [26 U.S.C.](#)
 - o [26 CFR](#)
 - o [Internal Revenue Manual](#)
 - o [Law Enforcement Manual \(LEM\) III \[3\(27\)\(68\)0\]](#)
 - o [6209 Manual](#)
 - o [IMF Operations Manual \[30\(55\)0\]](#)
 - o [Automated Non Master File \(ANMF\) Manual \[3\(17\)00\]](#)
 - o [Business Master File \(BMF\) Operations \[3\(52\)0\]](#)
 7. Comes with a short  [MF Decoder User Manual](#) in Acrobat format showing in detail how to install and operate it.
 8. Certified virus and copy protection and spyware free. No adds or banners to harass you and the program doesn't snoop on you or reveal your private information to third parties or force you to give up your privacy to register it.
 9. Detailed reports showing the meaning of each field or term and the authorities from which the meaning was derived. This makes the reports useful as legal evidence in court.
 10. Help on each field by simply double-clicking on it to see detailed background.
 11. Integrated online help system
 12. User screens for:
 - o Definitions of IRS terms and acronyms. Approx. 700 terms and definitions so far. Each definition shows the IRS publication that it was derived from.
 - o Decode status reporting: Allows automated decode status emails to be sent out to all active clients if you are decoding professionally.
 - o Fields listing for Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF) records. 240 fields so far with complete listing of field values and meanings and the authorities from which they are derived.
 - o IRS forms and publications. Complete database of all IRS forms and publications. 740 IRS forms listed so far.
 - o Systems of records. Records available from the Treasury and IRS through the Freedom of Information Act and Privacy Act.
 - o User accounts. Allows IMF's of multiple users to be decoded. Great for businesses that are servicing multiple "nontaxpayers" who have been defrauded by the IRS.
 - o Exhibits. Lists all exhibits that form the basis for the interpretation of every field and transaction decoded by the program.
 - o FOIA contacts. All offices where you can send your FOIA requests. Maintained up to date.
 - o FOIA templates. Predefined FOIA requests that can be automatically customized and generated for each user. 13 so far. Please send us others.
 - o FOIA request generator. Automatically fills in a FOIA template with the information specific to a person and prints it out with all exhibits ready for mailing.
 - o AMDISA decoding. Decodes your IRS audit information.
 - o Individual Master File (IMF) decoding. Deciphers all codes in your IRS files regarding the returns that you have filed or which were filed by the IRS in you behalf.
 - o IRS History. Documents the chronological history of the Internal Revenue Service (IRS).
 - o Illegal practices: Various illegal techniques used by unscrupulous IRS agents for falsifying your IRS electronic record. 5 illegal practices so far.
 - o Database change history. History of revisions to the database design.
 - o Transaction codes. Identifies all transaction codes that are used in the transaction portion of your IMF and BMF file.
 13. Flags in red all IMF records that are suspected of being illegal or fraudulent, tells you why they are illegal, and tells you what to ask for to get further evidence of illegal activity. Illegal activity detection includes (but is not limited to):
 - o Suspicious freezes on account, putting it in manual mode.
 - o Illegal Substitute for Returns (SFRs) (from TXMOD transactions report).
 - o Invalid blocking codes, which indicates an illegal manipulation of the IMF.
 - o Illegal Transaction Code 370 importations from NMF and BMF.
 - o Time-barred assessments outside the Assessment Statute Expiration Date (ASED).
 - o Illegal extension of Assessment Statute Expiration Date (ASED) by lying to the computer that you submitted an IRS form 872.
 - o Time-barred collection activity outside the Collection Statute Expiration Date (CSED).
 - o Illegal notices sent to "taxpayer", such as CP-501, CP-502, CP-503, CP-504.
 14. Automatically looks up most codes contained in the IMF file and explains what they mean.
 15. Source for definitions of all terms and fields is clearly shown so you can verify the information yourself. This makes the program outputs useful in a court of law when litigating against the IRS and the DOJ. We even give you a web hotlink for the definition or field so you can look it up online automatically!
 16. Sample "IMF MCC-SPECIFIC" reports from the IRS included with highlighted fields showing what each definition means.
 17. Complete error-handling with copious feedback if you make a mistake.
 18. Prints completed FOIA requests appropriate for your situation, so you don't have to worry about the minutia.

Conditions on the copyright for those who use the program:

A very important goal of this program is to democratize the FOIA and IMF discovery process so that anyone can do it with very little expertise. This will hopefully reduce the cost of getting it done if you decide to pay someone to do it. Because of this, we insist that all companies that are decoding IMF's for clients using this software **MUST**:

- Tell their clients that they are using this program.
- Tell them where on the internet they can download their own version of the software and offer a place to download it if this website is not accessible.

That way, everyone who is paying for decoding of their IMF will know what they are paying for and can investigate learning to use the tool themselves. Likewise, every private individual who uses this program is required to tell at least three others about it, including the web address where they can download it.

Users agree not to resell, reverse engineer, modify, rename, or redistribute a renamed program without the express written consent of SEDM.



[Click here](#) to see a sample report.

Below are some screen shots from the program:

Microsoft Access - [MF Decoder]

File Edit View Tools Window Help

Type a question for help

Master File (MF) Decoder version 1.90

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Program Support Forum	Get the latest version of this program
Download the free Great IRS Hoax book!	

Name	Permissions
About	0-Read only
AMDISA decoding	3-Delete
Database change history	0-Read only
Decode status reporting	0-Read only
Definitions	0-Read only
Exhibits	0-Read only
Fields	0-Read only
FOIA contacts	0-Read only
FOIA request generator	3-Delete
FOIA templates	0-Read only
Help	0-Read only
Illegal practices	0-Read only
IMF decoding	3-Delete
IRS Forms and Publications	0-Read only
IRS history	0-Read only
Systems of Records	0-Read only
Transaction codes	0-Read only
Users	3-Delete

Select

Exit

Import Old Data

Form View NUM

MF Decoder - [IMF decoding]

File Edit View User Records Tools Window Help

Type a question for help

IMF Decoding
(Double-click on blue fields to see meaning)

Find Illegals On Current IMF

Print report

IMF decoding report

Lastname: Doe SSN: 123-45-6789

Firstname: John Middlename: R. UserID: 608

Decode/data entry All transactions (read only) FOIA requests Tools Help

TaxYear: 1995 Explanation: Tax Return

VALUE	Specific/ Complete/ Both	INTERPRETATION
ACCOUNT NO: 123-45-6789	Both	
CYCLE: 200312	Both	3/26/2003
FOR: 791755	Both	
BY: 791755	Both	
TYP: S 30	Both	Specific
BODC: SB	Specific	Large & Mid-Sized Business (T/C 150 is > \$10,000,000.00)
BODCLC:	Specific	
SPOUSE SSN: 123-45-6789	Specific	
PRIOR NAME CONTROL:	Both	
FZ>:	Both	
LOC: 6833	Both	
MFR: 04	Both	Form 1040, Schedules A, B, D and E. Full non-business filer (F
VAL: 1	Both	The SSN is not valid for the taxpayer
IRA:	Both	
CAS:	Both	

Record: 1 of 1

Last name of user

NUM

MF Decoder - [Fields]

File Edit Insert Records Window Help

Fields (Double-click on red fields to see meaning)

FieldName: ACTY-CD
Type: Text lookup **NumCharacters:** 3
Description: Activity Code
Notes: A 3 digit code that categorizes classes of returns. (See Abstract Code for Forms 720) When requesting that a filed return be opened on AIMS, enter an estimated activity code. The opening record sent to AIMS from Master File will overlay the estimated code with the correct code. For non-filers, update the activity code after the examination is completed based on the new AGI. (L14-
Authority: IRS 6209 Manual (3-3-2003), section 12.8, p. 12-18; IRM 48(13)1, Exhibit 400-8;IRM 4.4.1.6
ExhibitNum: F.0006
WeblinkWhereDefined: <http://www.irs.gov/irm/part4/ch03s01.html>
SecCodeMeaning: **FieldID:** 132

Field values | Field codes | Files this field appears in

RangeBegin Code:	RangeEnd Code:	Secondary Code:	File:	Title:	Remarks:	Authority:
011				IRC 444 FY Election Txpds 8806 to 9003 only	Excise-Form 720	
014				Aviation Fuel-Gasoline Non-Commercial	Excise-Form 720	
016				Petroleum-Imported	Excise-Form 720	
017				Imported Chemical Substance	Excise-Form 720	
018				Oil Spill-Domestic Petroleum (prior to 7/1/93)	Excise-Form 720	
019				Ozone Depleting Chemicals-imported substances	Excise-Form 720	
020				Block Stock Opans	Excise-Form 720	

Record: 1 of 165

Record: 16 of 306

Name of this field

We welcome your suggestions for enhancing the program. In particular, we invite you to submit the following:

- The meaning of codes in IMF, BMF, or EPMF files that are not currently decoded by the program and the reference document (e.g. [Internal Revenue Manual](#) or [6209 Manual](#)) which describes the meaning of the code.
- Documentation of new illegal practices you have discovered that are not already identified by the program. Please accompany the documentation of your new fraud technique with an actual scanned image of an IMF file and the IRS manual showing how the technique is used and a detailed explanation of why you think it is a bogus transaction, including references to the [Internal Revenue Manual](#) or [6209 Manual](#) section that explains your analysis.

MF Decoder is provided without warranty of any kind. Users agree to use the program at their own risk and to hold the developer harmless and not liable for any and all consequences arising from using or lack of ability to use the program.

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LIBERTY UNIVERSITY (LIBERTY U)



"But he who looks into the perfect law of liberty [[God's law](#)] and continues in it, and is not a forgetful hearer **but a doer of the work**, this one **will be blessed [by the Lord Himself] in what he does.**"
[[James 1:25](#), Bible, NKJV]

"Now the Lord is the Spirit; and **[ONLY] where the Spirit of the Lord is, there is liberty.**"
[[2 Cor. 3:17](#), Bible, NKJV]

"Stand fast therefore in the liberty by which Christ has made us free, and do not be entangled again with a yoke of bondage [to the government, the legal profession, or the income tax]."
[[Gal. 5:1](#), Bible, NKJV]

"If you abide in My [God's] word, you are My disciples indeed. **And you shall know the truth, and the truth shall make you free.**"
[Jesus in [John 8:31-32](#), Bible, NKJV]

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- 2.3 [Developing Evidence of Citizenship and Sovereignty](#)-training course which teaches you how to develop evidence that supports your true status as a "foreign sovereign" with respect to all government jurisdiction
- 2.4 [Requirement for Consent](#)-explains the basis for your sovereignty, which is the right to consent in all interactions. The purpose of government is protect this right. If you never consent to give up your rights to life, liberty, or property and do not surrender any of your rights to the government by your choice of citizenship and domicile, then you are sovereign and immune from the jurisdiction of all federal courts as a "stateless person" and a "foreign sovereign".
- 2.5 [Cooperative Federalism](#)-short pamphlet that succinctly describes from a legal perspective the Separation of Powers between state and federal government
- 2.6 [How Scoundrels Corrupted Our Republican Form of Government](#)-short article that describes exactly how our Constitutional system of republican government has been corrupted and debased by greedy politicians for personal gain.
- 2.7 [Presumption: Chief Weapon for Unlawfully Expanding Federal Jurisdiction](#)-this short article describes the main method that judges and unscrupulous U.S. attorneys use to unlawfully expand federal jurisdiction and thereby violate the Constitution
- 2.8 [Sovereignty Forms and Instructions](#)-free resources from third parties that show you how to achieve and defend your personal sovereignty

3. [BASICS OF TAXATION](#)

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- 3.4 [The "trade or business" scam](#)-heart of the IRS fraud
- 3.5 [The Fundamental Nature of the Federal Income Tax](#)-short pamphlet that very succinctly describes the lawful authority of federal income taxation
- 3.6 [Taxed](#)-fascinating interview of three ex IRS agents about illegal attempts by the IRS to enforce the Internal Revenue Code
- 3.7 [Why "domicile" and income taxes are voluntary](#)-very important article that addresses fundamental issues every American should know about
- 3.8 ["Taxpayer" v. "Nontaxpayer": Which one are you?](#)-describes the existence of a thing called a "nontaxpayer" and shows what the implications of being one are
- 3.9 [Reasonable Belief about Income Tax Liability](#)-describes what sources of legal evidence can and should be relied upon in forming a good-faith belief about federal tax liability
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- 4.2 [Christian Citizenship training course](#)-excellent introduction to how to apply your faith and your beliefs in

becoming politically active

4.3 [Equipping the Church To Vote](#)-short pamphlet that shows how to honor God in the process of exercising your right to vote

4.4 [Christian Citizenship Course](#)-detailed one semester course on Christian Citizenship principles.

4.5 [Jury Nullification Training](#)-teaches you how to end the fraud by exercising your legitimate powers as a jurist

4.6 ["The Last Barrier to Tyranny" Video](#)-teaches people how to educate jurors and be good jurors in order to nullify bad laws and bad actions by judges.

4.7 [Why you are not subject to the draft or selective service program](#)-proves that the Military Selective Service Act is Constitutional, and that the Selective Service System agency is unconstitutionally administering the draft laws. They are required to ask the states for men and cannot directly draft anyone.

5. [ADMINISTRATIVE ACTIVISM IN FIGHTING THE FRAUD](#)

5.1 [Situational References](#)-education and references based on your situation

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5.4 ["The Constitution, Income Tax, and You" Video](#)-training course that teaches you effective techniques on how to approach the IRS at an audit

5.5 ["Having Fun with the Tax Man" Video](#)-gives you some very compelling defenses to use at any IRS audit

5.6 [Federal and state withholding options for private employers](#)-pamphlet with very good coverage of all tax withholding options for private employers. Includes sample forms

5.7 [What to Do When the IRS Comes Knocking](#)-short pamphlet that tells you how to prepare for and handle an IRS visit or raid.

5.8 [Your Rights as a "Nontaxpayer"](#)-new IRS pamphlet for "nontaxpayers" instead of "taxpayers"

5.9 ["Demand for Verified Evidence of Lawful Federal Assessment" form](#)-form you can attach to your response to state and federal tax collection notices. Very effective.

5.10 ["Demand for Verified Evidence of Lawful State Assessment" form](#)-form you can attach to your response to state and federal tax collection notices. Very effective.
federal jurisdiction or taxation or regulation

5.11 ["Affidavit of Citizenship, Domicile, and Tax Status" form](#)-attach this to a financial account application, a government form, or a job application to define your citizenship in such a way that you are not subject to government jurisdiction or taxation

5.12 [Resignation of Compelled Social Security Trustee](#)-a document intended to allow you to quit Social Security legally

5.13 [Legal Notice of Change in Citizenship/Domicile and Divorce from the United States](#)-how to become a Sovereign in respect to the federal government by politically, legally, commercially, and contractually disconnecting from it

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6.1 [Litigation Tools Page](#)-excellent research, pleadings, and tools you can use to fight the fraud in court

6.2 [Legal Research Sources Index](#)-all legal research sources on one easy page for quick reference

6.3 [Unlicensed Practice of Law Resources](#)-tools to help you avoid being injured by the the corruption of the legal profession and the courts

6.4 [The Anti-Government Movement Guidebook](#)-handbook for use by state judges in countering freedom advocate legal arguments

6.5 [Memorandums Of Law](#)-various Memorandums of Law on important legal subjects relating to freedom, sovereignty, and taxation. Attach to court pleadings and use as evidence.

7. [RESOURCES TO REBUT GOVERNMENT, LEGAL, AND TAX PROFESSION LIES AND FALSE PROPAGANDA](#)

7.1 [Flawed Tax Arguments to Avoid](#)-this publication documents the more prevalent flawed and false arguments that freedom and sovereignty advocates advance in the area of taxation

7.2 [The Meaning of the words "includes" and "including"](#)-debunks a popular scam used by the IRS and government in hiding the nature of their illegal activities

7.3 [Rebutted Version of IRS Pamphlet "The Truth About Frivolous Tax Arguments"](#)-rebutted version of most famous IRS propaganda that you can use in your correspondence with the IRS

7.4 [Rebutted Version of "Tax Resister Frequently Asked Questions"](#)-rebutted version of Dan Evan's popular attack on those who insist on an accountable, limited government that obeys the Internal Revenue Code


7.5 [Rebutted Version of CRS Report 97-59A: "Frequently Asked Questions Concerning the Federal Income Tax"](#)

1. INTRODUCTION


There is a grave need in America for educational curricula and materials to teach ordinary people (the "joe six pack" types) about freedom, law, sovereignty, and taxes. Instructional materials which are succinct and boil the issues down to their barest, common-sense essentials but which at the same time grab and captivate people's hearts and minds is very difficult to find indeed. The government and the legal profession have also done their best to keep this kind of information out of the hands of the masses, because it threatens and undermines their power and influence. Offerings available on the [Family Guardian Website](#), while they are very complete and detailed, do not teach these concepts in a simple, or high-level

manner that is appealing to large crowds of newly introduced people who are interested in learning more about the subject. The focus of this page is therefore to offer educational materials that are devoted to such a purpose. It is our intention to use your gracious donations to our ministry for the following purposes:

- Develop animated, video tutorial versions of all Powerpoint slideshows that can be viewed on both high- and low-bandwidth internet connections
- Expand the educational curricula offerings over time so that a complete curriculum of freedom materials are available for those who want to start "Freedom Fellowships" in their area and throughout the country.
- Assemble these core training materials into a CD-ROM and accompanying workbook suitable for mass-distribution at low cost
- Develop "Club Articles", that will help volunteers organize and fund and maintain their Freedom Clubs, so that we have a sustainable political base upon which to institute the political and legal and tax reforms that are so desperately needed.
- Use the above materials to create a nation-wide network of politically and legally active Americans who are focused on change and reform, and who partner frequently and regularly with other like-minded institutions and organizations.
- Pay for the high bandwidth required to host the large files appearing on this page.

The above approach is the only way to take our country and our government back from the thieves and Pharisees who have hijacked it for their own personal gain. Our government was established as a "public trust", and the "trustees", who are our "public servants" have taken it over and made it into their "alter ego" for personal gain, because the "beneficiaries", We the People, fell asleep at the wheel. We were put to sleep by a corrupted government public education system that doesn't teach children about law or the Constitution or the  [Separation of Powers](#). Our government has now become what [the courts](#) commonly call a "sham trust", which ironically has become this way mainly because of these same [corrupted courts](#).

The Parable of the Wheat and the Tares


*Another parable He put forth to them, saying: "The kingdom of heaven is like a man who sowed good seed in his field; but **while men slept, his enemy [our public dis-servants] came and sowed tares among the wheat and went his way.** But when the grain had sprouted and produced a crop [We, the American People, are the "crop"], then the tares also appeared. So the servants of the owner came and said to him, 'Sir, did you not sow good seed in your field? How then does it have tares?' He said to them, '**An enemy [our corrupted public dis-servants] has done this.**' The servants said to him, 'Do you want us then to go and gather them up?' But he said, 'No, lest while you gather up the tares you also uproot the wheat with them. Let both grow together until the harvest [the final judgment], and at the time of harvest I will say to the reapers, "First gather together the tares and bind them in bundles to burn them, but gather the wheat [us believers and  [followers of God's law](#)] into my barn [God's house].'"*

[[Matt. 13:24-30](#), Bible, NKJV]

The problems and obstacles that we face as a people are mainly political, and not legal, in nature and require a remedy within the political sphere. This page was inspired by the following article:

- [Jesus is an Anarchist](#) (OFFSITE LINK)

The educational materials below are sequenced in a progression of increasing complexity. We suggest that you view or read or watch them in the order they are presented because they build on each other. You may download and freely reuse any of the materials appearing here for personal use or group viewing. However:

1. They may NOT be sold and must be provided at cost to whomever you give them to.
2. The copyright notice and author information must remain intact. If excerpts of our materials are used, the source should be acknowledged and a weblink must be provided to this website.
3. If the materials are presented to a group, then they may NOT be presented in conjunction with or as part of any presentation that includes any of the false or illegal arguments appearing in the free " [Flawed Tax Arguments to Avoid](#)" pamphlet. We do this to ensure that we are not associated with or discredited by knowingly false or questionable approaches of well-intentioned but often ignorant and presumptuous neophytes within the freedom community. This is the only way to ensure that we bring nothing but honor and glory to the Lord, which is the main goal of this website.

It's actually better if you download the materials below and view them offline so that you will conserve our precious bandwidth, because the files tend to be rather large. To download any one of the items and store it on your computer, simply RIGHT-CLICK on the link and select "Save Target As" and then tell your computer where to store the file. It's that simple. We would also like to recommend that you make an effort to try to contact and thank those people who courageously

sacrificed their time and their work to produce the excellent free materials appearing below.

In the context of this page, the term "you" refers to people who are born within and live within states of the Union, and who are not subject in any way to federal legislative jurisdiction.

It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. "
[*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]

The term "you" DOES NOT apply to federal "[employees](#)", "[public officers](#)", or those domiciled in the "[United States](#)", which is limited only to the District of Columbia under [Subtitle A](#) of the [Internal Revenue Code](#), as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). Under the rules of statutory construction and interpretation used throughout the legal field, one may safely conclude that since the states of the Union are not mentioned under Subtitle A, then they are excluded by implication. The whole purpose for providing a definition in the code to begin with is to SUPERSEDE, not extend, the common definition of a term:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[*Black's Law Dictionary, Sixth Edition, page 581*]

If you would like to learn more detail about any of the subjects covered here, may we suggest the following resources:




- [Family Guardian Website](#)
- [Taxation Page](#)-Family Guardian Website
- [Sovereignty Forms and Instructions](#)-Family Guardian Website
- [Sovereignty and Freedom Page](#)-Family Guardian Website
- [Recommended Reading and Viewing](#)-Family Guardian Website
- [A Federal Depository Library](#)-this is the best place to research any legal subject. Their facilities are free and open to the public

This page is not associated with Jerry Falwell's educational institution which is also called "[Liberty University](#)".

If questions arise in your mind about the issues discussed here that you can't resolve by further study, you may wish to visit the following resources, where you can meet and interact with like-minded freedom fighters such as yourself. We are simply not equipped with the resources necessary to answer your questions individually, so please consult these resources instead:

- [Family Guardian Forums](#)
- [Yahoo Groups: Legality of Income Tax Forums](#)
- [We The People Foundation for Constitutional Education](#)

WARNINGS:

1. Our [Disclaimer](#) covers all the materials appearing below, in addition to the rest of the materials on this website.
2. Some of the links provided below go to third party websites. These links are identified as "OFFSITE LINKS". We assume no responsibility for any information provided by third parties.
3. Only  [Members](#) may use and apply the materials and information posted here. We do NOT suggest or recommend the application or use of these materials to anyone who is not a  [Member](#) and we assume no responsibility for those who misuse or misapply these materials.
4. We do not maintain ANY commercial relationships with any of the third party persons or organizations who might have produced or contributed to any of the materials appearing here. These materials are offered strictly as a free public service and not as a means of revenue generation.
5. We are not aware of anything inaccurate or incorrect in any of these materials other than that which is pointed out on this page. No one has ever contacted us to point out flaws in any of these materials. However, we encourage your feedback if you find anything inaccurate in the materials presented so that we may improve them and warn our members about any flaws. Please provide *court admissible evidence* supporting your conclusions if you decide to point out errors. This site is NOT a repository for patriot mythology or patriot religion. Instead, we focus only on 

[Reasonable Belief](#) that can be supported by facts and evidence.

2. BASICS OF SOVEREIGNTY

2.1. PHILOSOPHY OF LIBERTY

This animated Macromedia Flash presentation very powerfully and simply and graphically illustrates the concept of liberty in such a way that even a child can fully understand how it works.

- [Click here](#) to view the presentation. (1.1Mbytes). Requires [free Macromedia Flash Player](#) to view.

2.2. CITIZENSHIP AND SOVEREIGNTY






This training course covers fundamentals of:

- Government
- Law
- Citizenship
- Sovereignty

It summarizes all of the information available in the [Great IRS Hoax](#), Chapter 4.

-  [Click here](#) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:


- [Family Guardian: Law and Government page](#) (OFFSITE LINK)
-  [Treatise on Government](#) (OFFSITE LINK)- 34 Mbytes. Exhaustive treatment of principles of American government.
-  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God
-  [Why you are a "national" or a "state national" and not a "U.S. citizen"](#)- short pamphlet
- [Great IRS Hoax](#), sections 4.11 through 4.11.13 (OFFSITE LINK)
-  [Legal Basis of the term "Nonresident Alien"](#) (OFFSITE LINK)
- [Duties and Responsibilities of Citizens in a Free Republic](#) (OFFSITE LINK)-Family Guardian
-  [Requirement for Consent](#)- memorandum of law that shows that you are sovereign, because organic law requires the government to procure your consent before it can do ANYTHING to you.

2.3. DEVELOPING EVIDENCE OF CITIZENSHIP AND SOVEREIGNTY

This training course explains various techniques for developing evidence that proves your true sovereign citizen status as a "national but not a citizen of the United States". It is based on section 4.11 of the [Great IRS Hoax](#) book, and supports [section 3.13](#) of the [Sovereignty Forms and Instructions Area](#) on the [Family Guardian website](#).

-  [Click here](#) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.


Resources for further study:

-  [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States - Forms page](#), form #06.005
- [Sovereignty Forms and Instructions Step 3.13: Correct Government Records Documenting Your Citizenship Status](#) (OFFSITE LINK)

- [Sovereignty Forms and Instructions, Form 4.13: Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](#) (OFFSITE LINK)
-


2.4. REQUIREMENT FOR CONSENT

This pamphlet explains the basis for your sovereignty, which is the requirement for consent in all human interactions. The main reasons governments are established is to protect this right in all human interactions, and especially in the context of its interactions with all those present on its territory. It is MUST reading for those who want to have a good legal foundation for defending their rights.


-  [Click here](#) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
-

2.5. COOPERATIVE FEDERALISM

This short but very well-written pamphlet succinctly and passionately describes the separation of powers between the state and federal governments. It is MUST reading for those who want to have a good legal foundation for defending their rights.

-  [Click here](#) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.
-


2.6. HOW SCOUNDRELS CORRUPTED OUR REPUBLICAN FORM OF GOVERNMENT

This brief article provides a chronological history that definitively proves how our republican form of government mandated by [Article 4, Section 4](#) of the U.S. Constitution has been corrupted over the years and thereby transformed into a  [socialist democracy](#). It applies the concepts about sovereignty learned earlier in this section to show how the arrangement of sovereign functions of government have invisibly but relentlessly been rearranged to prejudice and undermine the rights and sovereignty of the people by whom and for whom all government exists and acts.

Below is the link to the article. This is an OFFSITE link and we are not responsible for the content.

- [Click here](#) to read the article.


Resources for further study:

-  [Government Conspiracy to Destroy the Separation of Powers](#) -Forms page, form #05.024
 - [Highlights of American Legal and Political History CD](#) (OFFSITE LINK)- exhaustive analysis of exactly how our Republican government has been DESTROYED throughout it's history by greedy politicians and lawyers for their own personal gain
 - [What Happened to Justice?](#)-book which exposes how our court system was corrupted from the very beginning, ultimately resulting in only two rather than three branches of government
-


2.7. PRESUMPTION: CHIEF WEAPON FOR UNLAWFULLY EXPANDING FEDERAL JURISDICTION

The key to protect our sovereignty is to make sure that the government "stays inside the box" that the Constitution put it inside of. The only way to keep it inside the box is to prevent false presumption of all kinds, both in the political arena and especially in the legal arena. This memorandum of law explains the root of most of the corruption and evil we find in our present day government, which is false "presumption" and the exploitation of it in courtrooms by malicious judges in order to expand federal jurisdiction where none actually exists.

Below is the link to the article. This is an OFFSITE link and we are not responsible for the content.


-  [Click here](#) to read the article.

Resources for further study:

-  [Meaning of the words "includes" and "including"](#)-pamphlet that describes how the IRS abuses presumption to creation false belief on the part of Americans
- [Family Guardian: Sovereignty Forms and Instructions, Cites by Topic](#) (OFFSITE LINK)-describes several common "words of art" that are abused by the Legislative Branch to create false presumptions on the part of the Average American
- [Great IRS Hoax](#) (OFFSITE LINK)-sections 3.9.1 through 3.9.1.27-describe several "words of are" abused by the Legislative Branch to create false presumptions on the part of the Average American

2.8. SOVEREIGNTY FORMS AND INSTRUCTIONS

This free online reference and book contains details forms and instructions that will help you achieve and defend your personal sovereignty as a "nonresident alien", a "nontaxpayer", and a "national" but not a "citizen" of the United States of America. It is fully consistent with the other materials appearing on this page. It is provided in two forms. Click on the link you prefer below to go to the format you prefer. These are OFFSITE links and we are not responsible for the content:

1. [Sovereignty Forms and Instructions](#)
2.  [Sovereignty Forms and Instructions Electronic Book](#)

Resources for further study:

- [Family Constitution](#) (OFFSITE LINK)- instructions on how to start and run a totally sovereign family that is totally self-governing and does not depend on the government for ANYTHING
- [Sovereign Christian Marriage](#) -book which describes how Christians can get lawfully married without a state issued marriage license
- [Defending Your Right to Travel](#) - book that shows how to function without a driver's license and thereby avoid becoming a "resident" or "domiciliary" with no rights









3. BASICS OF TAXATION

3.1. FEDERAL AND STATE INCOME TAXATION OF INDIVIDUALS

Covers basics of federal and state income taxation. Covers law, regulations, "taxpayer", "taxable income", "taxable sources", etc.

-  [Click here](#) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

-  [Federal and State Withholding Options for Private Employers](#)-(OFFSITE LINK) pamphlet that describes how to legally stop withholding federal donations
-  [Federal Tax Withholding](#)-short memorandum of law that is a condensed version of the above
-  [Income Tax Withholding and Reporting](#)-Powerpoint presentation summarizing the laws on withholding.
-  [Tax Withholding and Reporting: What the Law Says](#)-short synopsis of the tax withholding and reporting laws
-  [Why Your Government is Either a Thief or You are a "Public Official" for Income Tax Purposes](#)-short memorandum of law
-  [Who Are "Taxpayers" and Who Needs a "Taxpayer Identification Number"](#)-short memorandum of law
-  [Resignation of Compelled Social Security Trustee](#)-how to quite Social Security for good
- [Great IRS Hoax](#)-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
-  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God









3.2. 861 EVIDENCE


This training course is a short flash presentation designed by Larken Rose that runs about 30 minutes. It explains in simple terms the basic aspect of the income tax fraud, shows how the government has been covering up the fraud, and gives us some pointers on how to deal with it. The underlying 861 Argument propounded by Larken Rose is fatally defective, as pointed out in the [Great IRS Hoax](#) (OFFSITE LINK) section 5.7.5 and following, but he doesn't raise that issue in this presentation, which is why we decided to include the presentation here. Those wishing more information about the subjects covered in the presentation should visit the following resources:

- [Great IRS Hoax](#) book: : <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
 - Chapter 5: entitled "The Evidence: Why We Aren't Liable to File Returns or Pay Income Tax"
 - Section 5.7.5 entitled "The 861 Source Position"



[Click here](#) (OFFSITE LINK) to view the training course. Requires [free Macromedia Flash Player](#) to view.

WARNING! Larken Rose, while well-intentioned and a person who we like and respect, does not reveal a complete or realistic understanding of any of the following very important legal concepts in any of his materials that we have read:

- What evidence constitutes a reasonable basis for belief about one's liability to taxation. See our free memorandum of law entitled  ["Reasonable Belief About Income Tax Liability"](#) for more details on this subject.
- The affect of "domicile" upon tax liability. See our article entitled  ["Why Domicile and Income Taxes are Voluntary"](#) for more details on this subject.
- The nature of [Subtitle A of the Internal Revenue Code](#) as an excise tax upon a "trade or business". See our article on  ["The Trade or Business Scam"](#) for more details on this subject.
- The [separation of powers doctrine](#), and especially the separation of powers between the states and the federal government. [Click here](#) for a third party article on this subject.
- The differences in meaning of the term ["United States"](#) in the Constitution vs. federal law. See [Great IRS Hoax](#), sections 4.6 through 4.10 and our article on  ["Federal Jurisdiction"](#) for more details on this subject.
- Federal jurisdiction. See [Great IRS Hoax](#), sections 5.2 through 5.2.16 and [Tax Fraud Prevention Manual](#) chapter 6 and our article entitled  ["Federal Jurisdiction"](#) for more details on this subject.
- The fact that the Internal Revenue Code is not "positive law" and therefore is irrelevant to anyone who is not a federal employee, agent, or contractor and who is not domiciled or resident in the District of Columbia. See [Great IRS Hoax](#), sections 5.4.1 through 5.4.1.5 and our article entitled  ["Requirement for Consent"](#) for more details on this subject.
- The Nonresident Alien Position. See [Great IRS Hoax](#), sections 5.6.12 through 5.6.12.7 and our article entitled  ["Nonresident Alien Position"](#) for more details on this subject.
- The nature of [Subtitle A of the Internal Revenue Code](#) as a kickback program applicable almost exclusively to federal public officers, contractors, and agencies. See  ["Why Your Government is Either a Thief or You Are a Public Official for Income Tax Purposes"](#) for more details on this subject.

Therefore, readers and viewers must take his materials with a very healthy bit of discretion and skepticism because he, like our government, encourages  [false presumptions](#) and bad premises on the above issues if users believe everything he says without investigating for themselves. However, his [861 Evidence video](#) (OFFSITE LINK) above stays far enough away from these issues that we decided to offer it here. Members of the [Family Guardian Fellowship](#) has attempted to debate some of the subjects above with him on a number of occasions and he is unable to rebut any of the overwhelming evidence that his position, at least on the above issues, is simply wrong. [Click here](#) to see one such debate (see Question #3.4). We believe that the above issues are far more important than the 861 info he advances and we tell people to steer clear of using [I.R.C. section 861](#) because the only people who need or use the I.R.C. are ["taxpayers"](#), which makes 861 and the entire I.R.C. irrelevant for most Americans, who instead are ["nontaxpayers"](#) and ["nonresident aliens"](#) not subject to federal jurisdiction or most federal laws.

Larken seems to be more interested in being a "hero" and a ["cult" leader](#) than in offering people a complete or balanced education about sovereignty and taxes. This is the same approach, ironically, that he is fighting on the part of the government and instead of avoiding it, he embraces it to the injury of both he and his many "cult" followers. Note,

for instance, that none of his several websites offer misguided users any materials or links other than what he and only he produces, which as we said is seriously flawed and myopic. This is simply evidence of an ego problem and a situation that we try very hard to avoid on this website. We want people FULLY informed from many independent sources, not propagandized from a single, erroneous source like the state and federal governments habitually do on tax issues. We therefore endeavor to provide links to MANY other websites and we encourage people to compare our educational materials with what everyone else, including the government, is saying, critique and correct them if need be, and reach their own independent conclusions based on  [reasonable sources of belief](#) that free of any bias or  [false presumptions](#). Our [Copyright/Software License Agreement](#) also prohibits readers from relying on anything BUT enacted law itself in reaching a belief, so they aren't allowed to believe anything we say personally about anything. This page, as a matter of fact, demonstrates that philosophy in spades. Most of what appears here is either produced by someone else or is a quote from something produced by someone else and we derive no financial benefit from any of the originators of the materials. We also try to ensure that those sources we rely on are credible and do not have a profit motive that will skew their position.

The above was composed in 2004. Subsequently, Larken Rose, as we predicted, was convicted in 2005 of three Counts of Willful Failure to File by the federal mafia and sentenced to 18 months in "club fed". Based on his example, we can't emphasize enough that you can never learn or know too much about freedom, law, sovereignty, or taxes and that is very important to read and listen to every source of information you can find on these subjects if you want to stay out of trouble.

Resources for further study:

- [Great IRS Hoax](#), sections 5.7.5 through 5.7.5.11.10 (OFFSITE LINK)

3.3. IMF DECODING

The IMF Decoding training course explains in simple terms:

- The various types of IRS electronic records
- What an IMF is
- Why IMF decoding is important
- The basic sections of an IMF
- IRS publications useful for doing IMF decoding
- The services and tools offered by SEDM to facilitate accurate IMF decoding



[Click here](#) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

- [Master File Decoder](#)
- [Click here](#) to view a demonstration of all the major features of the Master File Decoder program. Requires a high-bandwidth cable or DSL connection.
- [Support Page: Master File Decoder](#) -SEDM
- [Full service IMF Decoding for Single Individual](#)
- [Full service IMF Decoding for Married Couple](#)


3.4. THE "TRADE OR BUSINESS" SCAM

This short but very important piece by Family Guardian highlights the foundation of:

- What it means to be a "taxpayer" within the I.R.C.
- The nature of subtitle A as an indirect excise tax
- Exactly what the "taxable activity" is that actually makes one into a "taxpayer".

Once you know exactly what activity is "taxable", you can avoid liability for tax entirely by avoiding involving yourself in the activity. This is an OFFSITE link and we are not responsible for the content. Below is the link:

- [Click here](#) (OFFSITE LINK)


-  [Click here](#) for a printed version of this document you can attach to your correspondence. It also includes questions and a table of authorities at the beginning, which makes it useful to attach to legal pleadings.

Resources for further study:

- [Great IRS Hoax](#), sections 5.1.3 through 5.1.8 (OFFSITE LINK)
 - [Great IRS Hoax](#), sections 5.6.14 through 5.6.15 (OFFSITE LINK)
-

3.5. THE FUNDAMENTAL NATURE OF THE FEDERAL INCOME TAX

This short pamphlet describes in very simple terms the true nature of the federal government's taxing powers.

-  [Click here](#) (2.5 Mbytes) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

- [Great IRS Hoax](#) (OFFSITE LINK)
-

3.6. "TAXED" VIDEO

This video by Michael Symonds contains a one hour video of three ex IRS agents: John Turner, Sherry Jackson, and Joe Bannister. The agents admit that our tax "codes" (not "laws", but "codes") are deceptive and that the IRS illegally enforces them. They reveal some of their own research into the illegal enforcement of the tax code by the IRS and describe the affects of revealing that research to their supervisors and coworkers at the IRS. Very interesting and enlightening! The email address for Michael on the video does not work and we don't have an alternate address for you to use, so please don't ask us for one.

Click on one of the two links below. Requires free [Microsoft Media Player 9](#) or later to view.


- [Dial-up line: 56Kbit/sec](#) (26.7 Mbytes, OFFSITE LINK)
- [Cable/DSL link: 230Kbit/sec](#) (116 Mbytes, OFFSITE LINK)

Resources for further study:


- Contact the people in the video (remove spaced from email address below. Spaces inserted to keep away spam from our friends generated by web crawler databases):
 - John Turner: time4jt @ worldnet.att.net
 - Sherry Jackson: spjcpa @ bellsouth.net
 - Joe Banister: jbanister @ sbcglobal.net
 - [How to Keep 100% of Your Earnings](#)-(OFFSITE LINK) contains a second interview of IRS agent John Turner and others showing that the income tax code is illegally enforced
 - [Great IRS Hoax](#)-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
-

3.7. WHY "DOMICILE" AND INCOME TAXES ARE VOLUNTARY

This article is VERY enlightening and explains some extremely important but very fundamental aspects of the income taxes that we believe are key to understanding how to "unvolunteer" from a corrupted system.

- [Click here](#) (OFFSITE LINK) to view the article.
-  [Click here](#) for a printed version of this document you can attach to your correspondence. It also includes questions and a table of authorities at the beginning, which makes it useful to attach to legal pleadings.

Resources for further study:


-  [Nonresident Alien Position](#)-memorandum of law that describes how those who are not "residents" of the "United States" are treated in law, how to conduct themselves, and how to defend their status
- [Federal and State Withholding Options for Private Employers, section 3](#)-(OFFSITE LINK) tells how to handle withholding
- [Great IRS Hoax](#), section 4.10, 5.4.19-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud

3.8. "TAXPAYER" v. "NONTAXPAYER": WHICH ONE ARE YOU?

This article proves the existence of a thing called a "nontaxpayer". It shows that both the courts and the IRS recognize its existence and demonstrates some of the important implications of being one.


- [Click here](#) (OFFSITE LINK) to view the article.

Resources for further study:

-  [Your rights as a "nontaxpayer"](#)-new IRS pamphlet
- [Great IRS Hoax](#), section 5.3.1-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- ["taxpayer" defined](#)-Family Guardian website
- ["Who are 'taxpayers' and who needs a 'Taxpayer Identification Number'?"](#)-pamphlet on this website


3.9. REASONABLE BELIEF ABOUT INCOME TAX LIABILITY

In order to competently defend our sovereignty, we must be well-informed about exactly what evidence of enacted law is legally admissible in court as a basis for a good-faith, reasonable belief about one's tax liability. We have not been able to locate even one source in any law library, government website, or government publication that comprehensively addresses exactly what a person can rely upon in forming such a reasonable belief, and which takes into account all available sources of belief. Our research reveals that the answer to this question is dependent on your exact legal circumstances, such as your [domicile](#) and also the nature of any contracts or employment you may have in relation to the federal government. Therefore, we have crafted a pamphlet that answers this question succinctly and authoritatively using readily available and verifiable sources. The document is also useful in developing what is called a "reliance defense" against criminal prosecution for any violation of the criminal provisions of the I.R.C. EVERYONE should have this absolutely essential document in their evidence arsenal and attached to their IRS correspondence, people! This document is a Memorandum of Law from our [Forms Index](#) page, Form #05.007, if you want to look at other such documents.

-  [Click here](#) (312 Kbytes) to view the article. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

3.10. INCOME TAX WITHHOLDING AND REPORTING

This training course provides a summary of the legal requirements relating to tax withholding. It is a considerably condensed version of the much more detailed pamphlet in item 3.1 above entitled Federal and State Withholding Options for Private Employers. It is meant for busy people who do not have time to read that entire document. It also includes requirements pertaining to ministers of the gospel.

-  [Click here](#) (312 Kbytes) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

-  [Federal and State Withholding Options for Private Employers](#) (OFFSITE LINK)- free electronic book that exhaustively covers income tax withholding
-  [Tax Withholding and Reporting: What the Law Says](#) - Forms page, form #04.009. Summarizes laws on tax withholding and reporting

4. POLITICAL ACTIVISM IN FIGHTING THE FRAUD

4.1. WHAT PASTORS AND CLERGY NEED TO KNOW ABOUT GOVERNMENT AND TAXATION

The Bible says that the judgment of God BEGINS in God's house, which is the church. Before we as believers can go out and proclaim Truth to the rest of the world, we need to have unity about Truth within our own churches and families.

"For the time has come for judgment to begin at the house of God; and if it begins with us first, what will be the end of those who do not obey the gospel of God?"


[1 Peter 4:17, Bible, NKJV]

This training course identifies most of the major fallacies and untruths being taught mainly in government "privileged" (e.g. 501(c)(3) "Exempt") churches across America relating to [the biblical view of both government and taxation](#). You can use these materials to educate and admonish pastors, clergy, and members of your congregation who are misleading and thereby hurting brothers and sisters at your church.




"All Scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness, that the man of God [including pastors] may be complete, thoroughly equipped for every good work." [2 Tim. 3:16-17, Bible, NKJV]

"My brethren, let not many of you become teachers [or pastors], knowing that we shall receive a stricter judgment." [James 3:11, Bible, NKJV]



Please be diplomatic and helpful if you decide to give this to your pastor. Most pastors are overwhelmed and overworked, and may see you as part of the problem instead of the solution if you dump this on them in a critical rather than constructive manner. You might even want to schedule a private meeting with your pastor to present this during the middle of the week, which is slow, instead of forcing him to read it. Many Pastors enjoy interaction and "the people touch" more than impersonal studying of materials emailed to them. Meet them where they are at, just like Jesus did. As you expose these materials to them, please try not to embarrass clergy in front of either their coworkers or parishoners, but admonish them privately the first time. The goal is to win and disciple and not alienate or persecute clergy. Nevertheless, the Truth must be told in love and repeated politely and forcefully. You may even want to volunteer to educate the whole church staff on the subject after you meet with the Pastor. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

-  [Click here](#) to read the training course (845 Kbytes)

If you are a church employee or a minister and you view the above presentation and conclude that you want to stop withholding, the two resources below may be helpful:

-  [Income Tax Withholding and Reporting](#)-Powerpoint presentation summarizing the laws on withholding.
-  [Federal Tax Withholding](#)-short 23 page pamphlet that ministers can hand to the elder board to show why they are not required to deduct or withhold or have any Information Returns, such as W-2 or 1099, prepared on them. Contains a few short questions at the end that will REALLY get even the most uninformed and naive reader engaged and thinking and on your side
-  [Federal and State Tax Withholding Options for Private Employers](#)- (OFFSITE LINK) exhaustive analysis of withholding requirement with sample forms at end.


Resources for further study:

-  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God
- [Spirituality Page](#)- (OFFSITE LINK) Family Guardian. Many articles on ministry, taxation of churches, etc.
- [Heal Our Land Ministries](#)- (OFFSITE LINK) assists churches to abandon 501(c) status
- [Lapdog tax exempt churches](#)- (OFFSITE LINK) Gary North
- [Biblical View of Taxation and Government](#)-(OFFSITE LINK) Family Guardian website
-  [A Republic, if you can keep it](#)-(OFFSITE LINK) Congressman Ron Paul. Very good.
- [We are the church](#)-(OFFSITE LINK) Family Guardian website
- [Why All man-made law is religious in Nature](#)-(OFFSITE LINK) Family Guardian website
- [The Unlimited Liability Universe](#)-(OFFSITE LINK) Family Guardian website


- [Our Government has become idolatry and a false religion](#)-(OFFSITE LINK) Family Guardian website
- [How Scoundrels corrupted our Republican Form of Government](#)-(OFFSITE LINK) Family Guardian website

4.2. CHRISTIAN CITIZENSHIP TRAINING

This excellent day-long training course is intended to be given at your church to members interested in practically applying the Christian World View to the political arena. It provides an excellent starting point for seasoned Christians to ensure that we elect godly people to office who will honor and respect both the Constitution, and God's moral laws.

-  [Click here](#) (LARGE FILE: 10 Mbytes) to view the training course. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

- [The Citizens Rulebook](#)-(OFFSITE LINK) short pamphlet that teaches you how to assert your rights as a jurist at a jury trial.
- [Duties and Responsibilities of Citizens in a Free Republic](#) (OFFSITE LINK)-Family Guardian
-  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God
- [Family Constitution](#)-(OFFSITE LINK) free book that describes in detail how to "government proof" your family and completely separate "church" (you) from "state" (government)
- [Family Guardian: Spirituality](#) (OFFSITE LINK)
- [Family Guardian: Activism Area](#) (OFFSITE LINK)
- [Family Guardian: Christian Heritage Area](#) (OFFSITE LINK)

4.3. EQUIPPING THE CHURCH TO VOTE

This pamphlet shows believers how to honor their God in the process of exercising their sovereign power to vote. It shows you how to tell whether a candidate had godly moral principles and how to decide whose principles are most consistent with God's holy laws.



-  [Click here](#) (7.1 Mbytes) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:


- [The Citizens Rulebook](#)-(OFFSITE LINK) short pamphlet that teaches you how to assert your rights as a jurist at a jury trial.
- [Family Constitution](#)-(OFFSITE LINK) free book that describes in detail how to "government proof" your family and completely separate "church" (you) from "state" (government)
- [Family Guardian: Spirituality](#) (OFFSITE LINK)
- [Family Guardian: Activism Area](#) (OFFSITE LINK)
- [Family Guardian: Christian Heritage Area](#) (OFFSITE LINK)

4.4. CHRISTIAN CITIZENSHIP COURSE

This detailed one semester course provides detailed instructor curricula plus student handouts. Deals with major issues confronting modern day Christianity. Materials are electronically searchable using Adobe Acrobat. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

-  [Click here](#) for Volume 1: Student handouts. (19.97 Mbytes)
-  [Click here](#) for Volume 2: Instructor Guide. (21.87 Mbytes)

Resources for further study:


- [The Citizens Rulebook](#)-(OFFSITE LINK) short pamphlet that teaches you how to assert your rights as a jurist at a jury trial.
 - [Jury Nullification: Empowering the Jury as the Fourth Branch of Government](#)-(OFFSITE LINK) pamphlet by the Fully Informed Jury Association (FIJA) that teaches jurors how to assert their rights at a jury trial
 - [An Essay on Trial by Jury](#)-(OFFSITE LINK) Lysander Spooner
 - [How Scoundrels Corrupted our Republican Form of Government](#)-(OFFSITE LINK) article that succinctly describes how our system of government has been deliberately corrupted by evil men for personal gain over the years
 - [The Law](#)-(OFFSITE LINK) book by Frederick Bastiat that describes the proper purpose of law
 -  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God
-

4.5. JURY NULLIFICATION TRAINING

This video by Red Beckman very effectively and powerfully demonstrates how to use your legitimate powers as a jurist to end the frauds documented on this website.

- [Click here](#) (OFFSITE LINK, 193 Mbytes) to view the video. Requires free [Microsoft Media Player 9](#) or later to view.

Resources for further study:

- [The Citizens Rulebook](#)-(OFFSITE LINK) short pamphlet that teaches you how to assert your rights as a jurist at a jury trial.
 -  [Jury Nullification: Empowering the Jury as the Fourth Branch of Government](#)-(OFFSITE LINK) pamphlet by the Fully Informed Jury Association (FIJA) that teaches jurors how to assert their rights at a jury trial
 - [An Essay on Trial by Jury](#)-(OFFSITE LINK) Lysander Spooner
 - [How Scoundrels Corrupted our Republican Form of Government](#)-(OFFSITE LINK) article that succinctly describes how our system of government has been deliberately corrupted by evil men for personal gain over the years
 - [The Law](#)-(OFFSITE LINK) book by Frederick Bastiat that describes the proper purpose of law: protection
-


4.6. "THE LAST BARRIER TO TYRANNY" VIDEO

This video by the [Fully Informed Jury Association \(FIJA\)](#) shows you how to effectively use your power as a jurist to nullify bad laws of all types, including tax codes. Larry Dodge is the speaker. Builds on Red Beckman's video above this item.

Click on one of the two links below. Requires free [Microsoft Media Player 9](#) or later to view.

- [Dial-up line: 56Kbit/sec](#) (20.7 Mbytes, OFFSITE LINK)
- [Cable/DSL link: 230Kbit/sec](#) (89 Mbytes, OFFSITE LINK)

Resources for further study:

- [The Citizens Rulebook](#)-(OFFSITE LINK) short pamphlet that teaches you how to assert your rights as a jurist at a jury trial.
 -  [Jury Nullification: Empowering the Jury as the Fourth Branch of Government](#)-(OFFSITE LINK) pamphlet by the Fully Informed Jury Association (FIJA) that teaches jurors how to assert their rights at a jury trial
 - [An Essay on Trial by Jury](#)-(OFFSITE LINK) Lysander Spooner
 - [How Scoundrels Corrupted our Republican Form of Government](#)-(OFFSITE LINK) article that succinctly describes how our system of government has been deliberately corrupted by evil men for personal gain over the years
 - [The Law](#)-(OFFSITE LINK) book by Frederick Bastiat that describes the proper purpose of law:
-

4.7. WHY YOU AREN'T SUBJECT TO THE DRAFT OR SELECTIVE SERVICE PROGRAM

This article proves that the Military Selective Service Act (MSSA) is constitutional, but that it only applies inside the federal zone to "U.S. citizens". It shows why people born in states of the Union and outside of exclusive federal jurisdiction do not need to either register for the draft or join the military. It is backed up by a query directly to the agency about the accuracy of the article. They didn't dispute it and in fact agreed with it.

- [Click here](#) (OFFSITE LINK) to read the article

Resources for further study:

- [Military and War](#)-(OFFSITE LINK) Family Guardian website. Look at the section on "Military Draft"

5. ADMINISTRATIVE ACTIVISM IN FIGHTING THE FRAUD

5.1. SITUATIONAL REFERENCES

The link below contains an index of references and educational resources that may be helpful to you based on your specific situation.

- [Click here](#)

Resources for further study:

- [Family Guardian: Taxation Page](#) (OFFSITE LINK)
- [Family Guardian: Sovereignty Forms and Instructions](#) (OFFSITE LINK)
- [Great IRS Hoax](#) (OFFSITE LINK)

5.2. FORM LIBRARY

This collection of forms is used in various circumstances in order to explain, protect, and defend your status as a "nonresident alien", and "national" and a person who is not a "citizen" or a "U.S. person" under the Internal Revenue Code. The forms are short and concise and keep the focus on important issues without getting into too much detail. Most of our forms are electronically fillable, so that you can fill in the fields from Adobe Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices. Below is a link to the form library


- [Form index](#)

Resources for further study.

- [Sovereignty Forms and Instructions: Forms](#)- (OFFSITE LINK) Family Guardian


5.3. WHO ARE "TAXPAYERS" AND WHO NEEDS A "TAXPAYER IDENTIFICATION NUMBER"?

This short pamphlet describes very simply and succinctly exactly who are "[taxpayers](#)" under the Internal Revenue Code. Use it to attach to government withholding forms for employers and financial institutions. When "taxpayers" read this, they will see red and totally engage in the freedom cause because they will realize that they have been lied to their whole life!

-  [Click here](#) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.






After viewing the above, below is a Microsoft Word formatted Privacy Act Information and Amendment Request that you can send in to the IRS to change the status of the Slave Surveillance Number associated with you so that can no longer be used as a [TIN](#), which effectively makes one a "[nontaxpayer](#)".

-  [Privacy Act Information/Amendment Request](#)

-  [W-8BEN \(Amended\) attachment](#)-DO NOT use standard IRS W-8BEN form, because it creates false presumptions and prejudices your rights!

GO GET'EM!

Resources for further study:

-  [Your Rights as a Nontaxpayer](#)-IRS publication
- [About SSNs/TINs on Tax Correspondence](#)-very important!
- [About IRS Form W-8](#)-very important form for those who want to stop IRS withholding
-  [Federal and State Withholding Options for Private Employers](#)-(OFFSITE LINK) pamphlet that describes how to legally stop withholding federal donations
-  [Income Tax Withholding and Reporting](#)-Powerpoint presentation summarizing the laws on withholding.
- [Family Guardian: Taxation Page](#) (OFFSITE LINK)
-  [Why you are a "national" or a "state national" and not a "U.S. citizen"](#) - short pamphlet
- [Great IRS Hoax](#), sections 4.11 through 4.11.13 (OFFSITE LINK)
-  [Legal Basis of the term "Nonresident Alien"](#) (OFFSITE LINK)


5.4. "THE CONSTITUTION, INCOME TAX, AND YOU" VIDEO

This compelling and excellent video will teach you the basics of how to deal with the IRS administratively at an audit. Techniques are explained so that people who have no legal training can easily understand the information presented. MUST viewing for the freedom fighter who wants to defend his rights!

Click on one of the two links below. Requires free [Microsoft Media Player 9](#) or later to view.

- [Dial-up line: 56Kbit/sec](#) (52Mbytes, OFFSITE LINK)
- [Cable/DSL link: 230Kbit/sec](#) (230Mbytes, OFFSITE LINK)

Resources for further study:

- [Nontaxpayer's Audit Defense Manual](#)-detailed, step-by-step instructions that may prove useful in preparing for and attending an IRS Due process, summons, or Collection Due Process meeting.
-  [What to Do When the IRS Comes Knocking](#)-(OFFSITE LINK) free pamphlet that shows how to respond in person to IRS agents who come knocking on your door.

5.5. "HAVING FUN WITH THE TAX MAN" VIDEO

This video was produced by Eddie Kahn as part of his Update #10. It covers many of the basic elements of the IRS fraud. Very interesting and entertaining. It comes with an Adobe Acrobat file full of powerful evidence. We have provided both the PDF file and the video. We recommend downloading the PDF file first before you start watching the video so you can follow along with what he is saying. Also be advised that Eddie Kahn left the country in 2004 and his ministry, American Rights Litigators, is now defunct. Therefore, please do not contact us to find out how to get ahold of him because we do not have that information.


-  [PDF File](#) (31 Mbytes)

Click on one of the two links below. Requires free [Microsoft Media Player 9](#) or later to view.



- [Dial-up line: 56Kbit/sec](#) (54 Mbytes, OFFSITE LINK)
- [Cable/DSL link: 230Kbit/sec](#) (233 Mbytes, OFFSITE LINK)

5.6. FEDERAL AND STATE WITHHOLDING OPTIONS FOR PRIVATE EMPLOYERS

This FREE booklet was prepared by Family Guardian to help both private employers and workers who are "nontaxpayers" (only) to stop withholding of federal and state "donations". Please do not contact us to ask for help in preparing withholding forms because we didn't write this booklet, and the author says in the booklet that he can't help you prepare withholding forms either. Below is a link to the free pamphlet. This is an OFFSITE link and we are not responsible for the content.


-  [Click here](#) (OFFSITE LINK) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study.

-  [Federal Tax Withholding](#)-free memorandum of law to submit to employers when you want to stop withholding. Brief but includes questions at the end.
-  [Socialism: The New American Civil Religion](#)- proves that in contemporary America, government has become a false god and is attempting to replace the true God
- [About SSNs/TINs on Tax Correspondence](#)-VERY important!
- [Correcting Erroneous IRS form W-2's](#)-VERY important!
- [About IRS form W-8BEN](#)
- [Sovereignty Forms and Instructions, step 0.3: Educate and Screen Your Employer](#)-(OFFSITE LINK) Family Guardian
- [Sovereignty Forms and Instructions, step 3.14: Change your filing status to Nonresident alien and Denumber yourself](#)-(OFFSITE LINK) Family Guardian

5.7. WHAT TO DO WHEN THE IRS COMES KNOCKING

This short FREE booklet was prepared by Family Guardian to help you prepare for and handle an IRS visit to your house or CID agents who want to meet with you. Detailed, interesting, and authoritative. This is an OFFSITE link and we are not responsible for the content.

-  [Click here](#) (OFFSITE LINK) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study.

- [Property and Privacy Protection](#)-(OFFSITE LINK) Family Guardian
- [Sovereignty Forms and Instructions, step 3.1: Protect your Privacy Vigilantly](#)-(OFFSITE LINK) Family Guardian
- [Federal Guidelines for Searching and Seizing Computers](#)-Department of Justice


5.8. YOUR RIGHTS AS A "NONTAXPAYER"

This document was sent to us by one of our readers. Our readers, who are all "nontaxpayers" have been complaining because the IRS has all these publications for "taxpayers", but nothing for "nontaxpayers". We have been looking for such a publication for quite some time to no avail, and every time we ask the IRS for it, they don't know what to tell us. Well, your wait is over, folks and the truth is finally on paper. Now there are two publications: one for "[taxpayers](#)" and one for "[nontaxpayers](#)". Take your pick based on your status. You can find the original IRS Publication 1: [Your Rights as a Taxpayer](#) at the address below if you would like to compare:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub1.pdf>

Readers are forewarned: The version of the pamphlet appearing below is NOT published by the U.S. government. This is a "different" IRS. It instead is a parody, a joke, and nothing more. As long as we candidly identify it as such, there is no harm done. However, there is far more truth here in this well-crafted pamphlet than you will derive from years of searching the IRS website. Read it for a few laughs. Also be advised that we DID NOT write this and we don't know who did. For those of you who are politically active, you may consider printing a few of these out and leaving them at your local post office or library at tax time. Set them right next to the 1040 booklets. The IRS will have LOTS of explaining to do on the phone support line.

Below is a link to the pamphlet.

-  [Click here](#) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.


Resources for further study.

- [Great IRS Hoax](#), chapter 8 (OFFSITE LINK)
- [Tax Fraud Prevention Manual](#), chapter 6 (OFFSITE LINK)
- [Taxation Page](#), under "Government and Legal Profession Lies and Propaganda" (OFFSITE LINK)




5.9. "DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT" FORM

This form was designed to simplify the process of responding to federal tax collection notices you get in the mail. It demands the agency who sent you the notice to provide court-admissible evidence of a lawfully-executed assessment that is completely consistent with the Internal Revenue Code and the Treasury Regulations. It is based on the Freedom of Information Act, the Privacy Act, and the Fair Debt Collection Practices Act. The recipient CANNOT lawfully say no to the request, because of the way it is worded. EXCELLENT!

Below is a link to this very important form. The form is electronically fillable, so that you can fill in the fields from Adobe Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices:

-  [Click here](#) to view the form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study.

- [Correcting Erroneous IRS form W-2's](#)-VERY important!
- [About SSNs/TINs on Tax Correspondence](#)-VERY important
- [Correcting Erroneous 1099s](#)-VERY important
- [The "trade or business" scam](#)- (OFFSITE LINK) Family Guardian
-  [The "trade or business" scam](#)-like the above, but includes questions at the end and formatted for use in litigation
-  [Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons](#)-SEDM [Forms page](#)
-  [Why Your Government is Either A Thief or You are a "Public Official" for Income Tax Purposes](#)-SEDM [Forms page](#)
- [Assessments](#)-(OFFSITE LINK) Cites by topic
- [Substitute for Returns \(SFR\)](#)-(OFFSITE LINK) Cites by topic

5.10. "DEMAND FOR VERIFIED EVIDENCE OF LAWFUL STATE ASSESSMENT" FORM




This form was designed to simplify the process of responding to state tax collection notices you get in the mail. It demands the agency who sent you the notice to provide court-admissible evidence of a lawfully-executed assessment that is completely consistent with the Internal Revenue Code and the Treasury Regulations. It is based on the Freedom of Information Act, the Privacy Act, and the Fair Debt Collection Practices Act. The recipient CANNOT lawfully say no to the request, because of the way it is worded. EXCELLENT!

Below is a link to this important form. The form is electronically fillable, so that you can fill in the fields from Adobe Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices:

-  [Click here](#) to view the form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

- [Correcting Erroneous IRS form W-2's](#)-VERY important!
- [About SSNs/TINs on Tax Correspondence](#)-VERY important
- [Correcting Erroneous 1099s](#)-VERY important
- [The "trade or business" scam](#)- (OFFSITE LINK) Family Guardian


-  [The "trade or business" scam](#)-like the above, but includes questions at the end and formatted for use in litigation
-  [Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons](#)-SEDM [Forms page](#)
-  [Why Your Government is Either A Thief or You are a "Public Official" for Income Tax Purposes](#)-SEDM [Forms page](#)
- [Assessments](#)-(OFFSITE LINK) Cites by topic
- [Substitute for Returns \(SFR\)](#)-(OFFSITE LINK) Cites by topic

5.11. "AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS" FORM




The IRS has no form that nonresident aliens in states of the Union who are not engaged in a "[trade or business](#)" can use with financial institutions and employers to stop withholding and explain why withholding is not authorized.. These persons are described in 26 CFR §1.871-1(b)(i) but they have no form to use to document their immunity or sovereignty. The closest we have been able to come is an [AMENDED IRS form W-8BEN](#) for such a use, but it still leaves much to be desired. People have also been asking us for something like this to make it easier to defend and explain their sovereignty on certain key occasions, and now they have authoritative tools to use to defend their status! This item solves these problems and provides a very potent and compact form can be used for several important occasions in order to explain, defend, and justify your status as a "national", a "nonresident alien", and a "nontaxpayer". It is specifically designed to attach to any one of the following important applications to clarify your citizenship, domicile, and tax status:

1. Financial account applications along with an [AMENDED IRS form W-8BEN](#) in order to open an account without an SLAVE SURVEILLANCE NUMBER or any kind of 1099 reporting or tax withholding. **NOTE:** DO NOT use the standard IRS form W-8BEN, because it makes you into a "beneficial owner" and therefore a "taxpayer".
2. Job application
3. Voter registration
4. Jury summons response
5. Government application or form

Below is a link to this very important form. The form is electronically fillable, so that you can fill in the fields from Adobe Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices::

-  [Click here](#) to view the very important form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study:

-  [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States - Forms page](#), form #06.005
-  [Why "domicile" and income taxes are voluntary](#)-SEDM [Forms page](#)
-  [Why You Are a "national" or a "state national" and not a "U.S. citizen"](#)

5.12. RESIGNATION OF COMPELLED SOCIAL SECURITY TRUSTEE

Many people have asked if we have any information that may be helpful to those who wish to legally terminate participation in Social Security. The document below should help with that very popular goal. Sending this document in according to the instructions included is also a MANDATORY requirement of our [Member Agreement](#).

-  [Click here](#) to view the very important form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.


Resources for further study:

-  [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States - Forms page](#), form #06.005
- [About SSNs/TINS on government correspondence](#)
- [Step 3.17: Quit Social Security and Rescind the Social Security Number](#) (OFFSITE LINK)-Family Guardian

- [Social Security: Mark of the Beast](#) (OFFSITE LINK)- Family Guardian

5.13. LEGAL NOTICE OF CHANGE IN CITIZENSHIP/DOMICILE RECORDS AND DIVORCE FROM THE UNITED STATES

This document corrects false or misleading government records about your citizenship and domicile status and politically and legally divorces the federal/national government in order to restore your sovereignty. It makes you into a "stateless person" and a "foreign sovereign" in respect to the federal/national government. The document below should help with that very popular goal. This document is in ZIP format. [Click here](#) for instructions on how to use ZIP files. Sending this document in according to the instructions included is also a MANDATORY requirement of our [Member Agreement](#).

-  [Click here](#) to view the very important form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later and a [ZIP Decompression Utility](#) to view.

Resources for further study:

-  [Resignation of Compelled Social Security Trustee - Forms page](#), form #06.002

6. LEGAL ACTIVISM IN FIGHTING THE FRAUD

6.1. LITIGATION TOOLS PAGE

SEDM features an excellent page for those who wish to litigate to defend their liberties in court. Below is the link to this page. This page is also accessible from the main menu at the top of most screens, and is labeled "Litigation Tools".

- [Litigation Tools](#)

6.2. LEGAL RESEARCH SOURCES INDEX

"My people are destroyed for lack of [legal] knowledge.

Because you have rejected [legal] knowledge,

I also will reject you from being priest for Me [and my disciple];

Because you have forgotten the law of your God [and refuse to learn and obey man's law],

I also will forget your children. "

[Hosea 4:6, Bible, NKJV]

This very powerful list of resources incorporates all state and federal legal references onto a few compact, attractive, easy-to-use pages. Don't take our word for anything. A sovereign CAN'T. Instead, use the resources below to verify the truth contained in all of our educational materials and to write your own briefs, memorandums, and correspondence. If you find any errors in our research, you are encouraged to [contact us](#) and point them out. These are OFFSITE LINKS and we are not responsible for the content:

1. [Important Government Contacts](#) (OFFSITE LINK)-Family Guardian
2. [Precedence of Laws and Regulations](#) (OFFSITE LINK) -shows the precedence of various types of law for use as evidence in court
3. [Federal Legal Research Sources](#) (OFFSITE LINK) -exhaustive index of federal legal subjects
4. [State Legal Resources](#) (OFFSITE LINK)-index of law information for all 50 states
5. [State Income Tax Information](#) (OFFSITE LINK)-index of tax information for all 50 states
6. [Subject Index](#) (OFFSITE LINK)-huge index of sovereignty, liberty, legal, and tax subjects
7. [Legal Abbreviations](#) (OFFSITE LINK)
8. [Bouvier's Law Dictionary](#) (OFFSITE LINK)-1856 legal dictionary
9. [Bouvier's Maxims of Law](#) (OFFSITE LINK)-1856
10. [Summary of U.S. Laws and Corresponding U.S. Codes](#) (OFFSITE LINK) -shows various acts and their location within the U.S. Code
11. [Historical Federal Income Tax Acts](#) (OFFSITE LINK)



12. [Legal Research DVD](#) -over 200,000 pages of legal research information carefully organized
13. [Law and Government Page](#) (OFFSITE LINK) -Family Guardian
14. [Sovereignty Forms and Instructions](#) (OFFSITE LINK)- legal references, authorities, and cites by topic. Very helpful in finding what you need
15. [IRS DVD](#) (OFFSITE LINK)-large DVD packed full of evidence, law, example documents, and more

6.3. UNLICENSED PRACTICE OF LAW RESOURCES

The legal profession and the government are NOT there to protect or defend your rights and your sovereignty. They are there manufacture enough ignorance in you in the public fool system to facilitate tricking you into surrendering your sovereignty to them. Consequently, you can't rely on a licensed attorney to do the job you hired him to do in court and you must take on this task yourself if you expect to be free and sovereign. [Thomas Jefferson said:](#)

"When the people fear the government, you have tyranny. When the government fears the people, you have liberty".

Learning the law and litigating in court yourself is the best way to keep the government in fear and to preserve your own liberty. This section lists resources for those who want to practice law without a license from what has rapidly become a corrupted government. The license is what muzzles attorneys in the courtroom from speaking and litigating the truth in open court. This silencing of dissent by the government through "privilege induced slavery" is what perpetuates the many frauds documented on this website. Below are some valuable resources for those who wish to litigate without the aid of a whore licensed by the government Beast ([Rev. 19:19](#)) to destroy your rights.



-  [Unlicensed Practice of Law](#) -Memorandum of law
-  [Motion for Nonbar Counsel, Litigation tool #03.003](#)-present to court as justification to represent either yourself or a closely-held corporation or trust you created without the aid of a licensed attorney
- [SEDM Litigation Tools Page](#)
- [SEDM Forms page](#)-excellent resources to help you administratively in your litigation
- [VersusLaw](#)-very inexpensive case research tool for low-budget freedom fighters. Only \$20/month!
- [USSC+ CD-ROM](#)- get EVERY ruling of the Supreme Court ever published on a single CD-ROM for only \$79! Excellent!

6.4. ANTI-GOVERNMENT MOVEMENT HANDBOOK

To win at war, you must study your enemy. This ministry or website is not anti-government but pro SELF-government. People have the right to decide how or if they want to be governed, and they have an inherent right to DESTROY all their rights by delegating ALL of them to a government if they can be DUPED into doing this. However, those of us who want to retain ALL of our inalienable rights and delegate NONE and thereby be sovereign and entirely self-governing ought to have that right respected by the government. This publication of the National Center for State Courts describes tactics used by state judges in countering those litigating in a state court in defense of their sovereignty. The group of self-serving judges, if they had been honest, should have called this book the "OFFICIAL ANTI SELF-GOVERNMENT GUIDEBOOK FOR THE IMPERIAL JUDICIARY". Before you do such thing as file a Petition for Declaratory Judgment relating to your citizenship, for instance, you should read this document. This is an OFFSITE LINK and we are not responsible for the content:

- [Click here](#) (OFFSITE LINK) to view the very important document.

The arguments suggested on this website and our affiliates do not suffer from the defects described in this document. However, we have not taken the time to rebut the entire document point by point to show the flaws in it. This is an eventual goal of ours, however. Most of the techniques described in the document against freedom advocates are already rebutted in the following publications:

- [Great IRS Hoax, Chapters 4, 5 and 8](#) (OFFSITE LINK)-Family Guardian
- [Tax Fraud Prevention Manual, Chapters 2, 4, 5 and 6](#) (OFFSITE LINK)-Family Guardian
-  [Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"](#) (OFFSITE LINK)- Family Guardian
-  [Rebutted Version of the Congressional Research Service Publication 97-59A "Frequently Asked Questions Concerning the Federal Income Tax"](#) (OFFSITE LINK)-Family Guardian

6.5. MEMORANDUMS OF LAW

We have prepared several authoritative Memorandums of Law on a few key legal subjects. A Memorandum of Law is an academic treatise on a legal subject which can be attached to legal pleadings, correspondence, and used during litigation in order to prove a point. Memorandums of Law are very commonly called for as attachments in federal courts under the local rules of most federal courts. You can find the complete listing of Memorandums of Law on our [Forms page](#). Below is a table listing them individually. Click on the form number to view. Each of the memorandums are in [Adobe Acrobat](#) 5.0 format.

You will need the latest free reader to view which you can download by [clicking here](#).

Form #	Title	Circumstances where useful
05.001	The Trade or Business Scam	Attach to your letters and correspondence to explain why you have no reportable income
05.002	Why Domicile and Income Taxes are Voluntary	Attach to your letters and correspondence to explain why you have no reportable income
05.003	Requirement for Consent	Attach to your letters and correspondence to explain why you aren't obligated to follow the I.R.C. because it isn't "law" for you
05.004	Political Jurisdiction	Attach to legal pleadings in order to ensure that the court does not challenge or undermine your choice of citizenship or domicile. Establishes that any court which attempts to do this is involving itself in "political questions", which is a violation of the separation of powers doctrine.
05.005	Federal Tax Withholding	For use in those seeking new employment or who wish to terminate employment tax withholding. Use in conjunction with the Federal and State Tax Withholding Options for Private Employers (OFFSITE LINK) book. This is an abbreviated version of what appears in chapter 16 for management types who have little patience and a short attention span, which is most bosses.
05.006	Why you are a "national" or "state national" and not a "U.S. citizen"	For use in obtaining a passport, for job applications, and to attach to court pleadings in which you are declaring yourself to be a "national" and a "nonresident alien".
05.007	Reasonable Belief About Tax Liability	For use by those: 1. Wishing to establishing a reasonable belief about liability. 2. Corresponding with the IRS. 3. Being criminally prosecuted for failure to file or tax evasion.
05.008	Why Your Government is Either A Thief or You are a "Public Official" for Income Tax Purposes	Use this as an attachment to prove why Subtitle A of the Internal Revenue Code, in context of employment withholding and earnings on a 1040, are connected mainly with federal employment.
05.009	Legal Requirement to File Federal Income Tax Returns	Use this as an attachment in response to a CP-518 IRS letter, or as part of a brief in response to criminal prosecution for "Willful Failure to File" under 26 USC §7203 .
05.010	Why Penalties are Illegal for Anything But Federal Employee, Contractors, and Agents	Use this as an attachment in response to an IRS penalty collection notice to prove that you aren't responsible to pay the assessed penalty. Make sure you also follow the guidelines relating to SSNs in our article entitled "About SSNs/TINs on Tax Correspondence"
05.011	Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons	Use this as an attachment in response to an IRS or state "Notice of Proposed Assessment" or 90-day letter to show that the proposed assessment is illegal. Make sure you also attach IRS form 4852's and corrected 1099's to zero out illegal reports of taxable income using the links provided at the beginning of the memorandum.
05.012	About SSNs and TINs on Government Forms and Correspondence	Use this form whenever you are filling out paperwork that asks for an SSN and the recipient won't accept the paperwork because you said "None" on the SSN block. The questions at the end will stop all such frivolous challenges by recipients of the forms you submit, if they have even half a brain.
05.013	Who are "taxpayers" and who Needs a "Taxpayer Identification Number"?	Attach this to financial account applications, job applications, etc. Shows why you don't need SSNs or TINs on government correspondence.
05.014	The Meaning of the Words "includes" and "including"	Rebuttal to the most popular IRS lie and deception. Attach to response letters or legal pleading.
05.015	Commercial Speech	Helpful to those facing injunctions.
05.016	Socialism: The New American Civil Religion	Proves that government has become a false god and an idol in modern society in violation of the First Amendment.
05.017	Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction	Explains how federal agencies, courts, and the law profession unlawfully use "presumption" as a means to enlarge federal or government jurisdiction.
05.018	Federal Jurisdiction	Explains choice of law in deciding federal jurisdiction in the context of federal income tax trials.
05.019	Court Sanctions, Defaults, and Contempts	Describes circumstances under which court sanctions and contempt of court may lawfully be imposed in federal court.
05.020	Nonresident Alien Position	Describes and defends the Nonresident Alien Position that is the foundation of this website.
05.021	Silence as a Weapon and a Defense in Legal Discovery	Describes how to use your constitutional rights to prevent incriminating yourself or prejudicing your Constitutional rights. Also describes how to respond to such tactic.
05.022	Requirement for Reasonable Notice	Describes the requirement for reasonable notice and how you can find out what laws you are required to obey based on how they are noticed by the government.
05.023	Government Conspiracy to Destroy the Separation of Powers	Describes historical efforts by the government to break down the separation of powers and destroy our God-given rights.
05.024	Apostille of Documents	Describes how to get your documents apostilled by the Secretary of State of your State for international use.
05.025	Government Burden of Proof	Describes the burden of proof imposed upon the government whenever enforcement actions are employed.

05.026	How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor	Describes how to lawfully and legally deduct the entire market value of your labor from your earnings on a federal or state tax return.
05.027	Meaning of the word "frivolous"	Describes the meaning of the word "frivolous", how it is abused by the government and legal profession, and how to prevent such abuses
05.028	Laws of the Bible	Index and authorities on all the moral laws of the Bible, and how to apply them to the practical affairs of daily secular life.
05.029	Unlicensed Practice of Law	Those wishing to lawfully help or assist others in the practice of law, including in arguing before courts of law, may attach this to Litigation Tool 3.003 in order to prove that they have authority to do so.

7. RESOURCES TO REBUT GOVERNMENT, LEGAL, AND TAX PROFESSION LIES AND FALSE PROPAGANDA





7.1. FLAWED TAX ARGUMENTS TO AVOID

There are many different false and flawed arguments you will read about on the Internet relating to freedom and sovereignty. The number of ways to be simply WRONG is endless, in fact. This pamphlet describes most of the major arguments you will see and explains why they are false and should be avoided, and especially within a litigation context. This is designed to keep you out of trouble with the law, the IRS, and the government. If you are a provider of information about taxation and sovereignty, this information might also help prevent you from being shut down with an injunction for being involved in "false commercial speech".


Below is a link to this very important form. This document is provided by a third party and we are not responsible for the content:

-  [Click here](#) to view the very important form. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study.




-  [Commercial Speech](#)-memorandum of law for those facing injunctions because of false commercial speech related to taxation
-  [Meaning of the word "Frivolous"](#)-Describes the meaning of the word "frivolous", how it is abused by the government and legal profession, and how to prevent such abuses
- [Scams and Frauds](#)-(OFFSITE LINK) Family Guardian
- [The "trade or business" scam](#)- (OFFSITE LINK) Family Guardian
-  [The "trade or business" scam](#)-like the above, but includes questions at the end and formatted for use in litigation
- [IRS Rebuts Those making Frivolous Tax Arguments on Paying Taxes](#)-IRS website
-  [Rebutted version of the IRS pamphlet "The Truth About Frivolous Tax Arguments"](#)

7.2. THE MEANING OF THE WORDS "INCLUDES" and "INCLUDING"

A very popular technique used by the IRS and many politicians is to abuse the word "includes" as a way to extend definitions within the Internal Revenue Code beyond what is clearly defined. You will see this argument used in many different internet forums, on the IRS website, and even in the Congressional Research Service report " [Frequently Asked Questions Concerning the Federal Income Tax](#)" (OFFSITE LINK). Abuse of this argument by the government represents "false commercial speech" for which politicians and IRS employees should be promptly prosecuted, because it is used primarily to increase revenues from illegal enforcement of the federal income tax. Understanding how to debunk this fraudulent argument is important for the freedom minded individual and will probably be useful to you at your next IRS audit as well. This short white paper entitled "*The Meaning of the words 'includes' and 'including'*" very thoroughly debunks the misapplication of the word "includes" by your favorite three letter agency and explains why its abuse is a violation of [due process](#) (OFFSITE LINK) which unconstitutionally expands federal jurisdiction beyond the clear limits reflected in the United States Constitution. This document is provided by a third party and we are not responsible for the content:

- [Click here](#) to view the article.

Resources for further study:

-  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#)-SEDM memorandum of law
-  [Rebutted Version of the IRS Pamphlet entitled "The Truth About Frivolous Tax Arguments"](#)
-  [Rebutted version of the Congressional Research Service report "Frequently Asked Questions Concerning the Federal Income Tax"](#) (OFFSITE LINK)
- [IRS Wants You to Know about Schemes, Scams, and Cons](#)-IRS website. Watch out! This stuff is deliberately deceptive because of the "word of art" they use
- [Great IRS Hoax](#), Section 3.11.1: "Words of Art": Lawyer Deception Using Definitions-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Section 3.11.1.7: "Includes" and "Including" (26 U.S.C. §7701(c))-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Section 5.6.14: Scams with the Word "includes"-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Section 5.11: Why the "Void for Vagueness Doctrine" Should be Invoked By The Courts to Render the Internal Revenue Code Unconstitutional in Total-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Section 6.4: Treasury/IRS Cover-Ups, Obfuscation and Scandals-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Section 6.7: Legal Profession Scandals-(OFFSITE LINK) free electronic book that exhaustively covers the income tax fraud
- [Great IRS Hoax](#), Chapter 6: History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the U.S. A.-(OFFSITE LINK) free electronic book that exhaustively covers


7.3. REBUTTED VERSION OF THE IRS PAMPHLET "The Truth About Frivolous Tax Arguments"

This document is a rebuttal to an IRS propaganda publication entitled "The Truth About Frivolous Tax Arguments". You can view the original IRS pamphlet on the IRS website at:


- http://www.irs.gov/pub/irs-utl/friv_tax.pdf
- <http://www.irs.gov/taxpros/article/0,,id=159853,00.html>

The unrebutted IRS version of the pamphlet is frequently cited in both IRS and state tax notices and letters, and is often also cited even by Congressmen. Most of the claims in the pamphlet are incorrect and deliberately deceptive. This and other government propaganda are rebutted in Chapter 8 of the [Great IRS Hoax](#). We encourage you to send a copy of the rebutted pamphlet to your Congressman and demand a rebuttal of our rebuttal. You may also wish to send this document with your response to an IRS notice, letter, or summons. The questions at the end of the pamphlet will have any IRS agent at a collection due process hearing or audit squirming, and eventually fighting to exit stage left and quickly as possible. GO GET'EM!

Below is a link to the rebutted pamphlet. This document is provided by a third party and we are not responsible for its content.

-  [Click here](#) to view the pamphlet. Requires free [Adobe Acrobat Reader](#) version 5.0 or later.

Resources for further study.

-  [The Meaning of the Words "includes" and "including"](#) -Family Guardian
- [Great IRS Hoax](#), chapter 8 (OFFSITE LINK)
- [Tax Fraud Prevention Manual](#), chapter 6 (OFFSITE LINK)
- [Taxation Page](#), under "Government and Legal Profession Lies and Propaganda" (OFFSITE LINK)




7.4. REBUTTED VERSION OF "Tax Resister Frequently Asked Questions"

This document is a rebuttal to Dan Evans' internet publication entitled "Tax Protester Frequently Asked Questions" prepared by Family Guardian. It was renamed to conform to the IRS Restructuring and Reform Act of 1998, which outlaws the term "Tax Protester". We did not prepare this document and are not responsible for its content. Note also that it does not rebut, but rather agrees, with most of what he says.

Below is a link to the rebutted document.

- [Click here](#) (OFFSITE LINK) to view the document

Resources for further study.

-  [Flawed Tax Arguments to Avoid](#) -Family Guardian
-  [Rebutted Version of the IRS Pamphlet entitled "The Truth About Frivolous Tax Arguments"](#)
-  [Rebutted version of the Congressional Research Service report "Frequently Asked Questions Concerning the Federal Income Tax"](#)



7.5. REBUTTED VERSION OF CRS Report 97-59A: "Frequently Asked Questions Concerning the Federal Income Tax"

This document is a rebuttal to Congressional Research Service Report 97-59A entitled Frequently Asked Questions Concerning the Federal Income Tax" prepared by Family Guardian. We did not prepare this document and are not responsible for its content. Note also that it does not rebut, but rather agrees, with most of what he says.

Below is a link to the rebutted document.

- [Click here](#) to view the document

Resources for further study.

-  [Flawed Tax Arguments to Avoid](#) -Family Guardian
-  [Rebutted Version of the IRS Pamphlet entitled "The Truth About Frivolous Tax Arguments"](#)

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is a secure document that has been embedded in this document. Double click the pushpin to view.



CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Records are maintained on taxpayers having accounts with the Internal Revenue Service which are not compatible with the normal master file processes; e.g., penalties, transferee assessments, termination assessments, excise protest accounts, Master File overflow accounts, culpable and non-petitioning spouses, Forms 1042, 1040-NR, 926, 5330, 4720, 990-AR (Penalty) and any pre-ADP returns. Also, a record will be maintained for those taxpayers whose individual income tax overpayment has been retained and transferred from the IMF to apply against past due child and/or spousal support payments as reported to IRS by the States under Pub. L. 97-35.

CATEGORIES OF RECORDS IN THE SYSTEM:

The categories of records maintained are taxpayer entity records (name, address, taxpayer identification number or employer identification number and other indicators relevant to entity maintenance) and records containing tax module information (the tax return, the tax period, the balance due or credit balance, and transactions which have been recorded relative to the module). Information will be maintained as to the name, SSN, address of individuals owing past due child and/or spousal support payments submitted by the States under Pub. L. 97-35. Also maintained will be names of the submission state, the amount owed, and the amount on any individual income tax overpayment retained and transferred to the state to apply against the amount owed.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

PURPOSE(S):

This system maintains records necessary for efficient accounting on files which are not compatible with the master file system.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

POLICIES AND PROCEDURES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**STORAGE:**

Card file or magnetic media.

RETRIEVABILITY:

By taxpayer name, taxpayer identification number (social security

number or employer identification number), or document locator card.

SAFEGUARDS:

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

RETENTION AND DISPOSAL:

Records maintained in accordance with Records Disposition Handbooks, IRM 1(15)59.1 through IRM 1(15)59.32.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices—Assistant Commissioner (Taxpayer Services). Officials maintaining the system—Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record access procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

TREASURY/IRS 22.061**SYSTEM NAME:**

Wage and Information Returns Processing (IRP) File—Treasury/IRS.

SYSTEM LOCATION:

Martinsburg Computing Center, Martinsburg, West Virginia 25401, and Detroit Computing Center, 985 Michigan Ave., Detroit, MI 48226.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Recipients of various types of income: wages; dividends; interest; rents and

royalties; medical payments; capital gains distributions; non-taxable distributions; pensions, annuities, retired pay or IRA payments; patronage dividends, distributions, and allocations; fishing crew payments; sales or redemption of securities, future transactions, commodities, bartering exchange transactions; original issue discount; distributions and prizes; currency transactions; state tax refunds; unemployment compensation, agricultural payments, taxable grants, indebtedness forgiveness; non-employees compensation; gambling winnings; and miscellaneous income.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records maintained are records representing certain wage and information returns: Forms W-2, W-2P, the 1087 and 1099 series; currency transaction reports; state tax refunds; statements of sales of equity obligations; and records of agricultural subsidy payments. Information included on each record identifies the recipient of the income (name, address, taxpayer identifying number, and other indicators relating to payee identification), identifies the income payer (very similar information), and identifies the type(s) and amount(s) of income.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

PURPOSE(S):

This system maintains records necessary for the efficient administration of tax accounts related to Wage and Information Returns.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

POLICIES AND PROCEDURES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**STORAGE:**

Magnetic media.

RETRIEVABILITY:

By taxpayer social security number and name control.

SAFEGUARDS:

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

RETENTION AND DISPOSAL:

Records are maintained in accordance with Records Disposition Handbooks, IRM 1(15)59.1 through IRM 1(15)59.32. Generally, until tax year 1974, records were maintained until processed. After tax year 1974, records are maintained for four years and then magnetically erased.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices—Assistant Commissioner (Taxpayer Services). Officials maintaining the system—Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

NOTIFICATION PROCEDURE:

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

RECORD ACCESS PROCEDURES:

This system of records may not be accessed for purposes of inspection or for contest of content of records.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from certain provisions of the Privacy Act.

TREASURY/IRS 24.013**SYSTEM NAME:**

Combined Account Number File, Taxpayer Services—Treasury/IRS.

SYSTEM LOCATION:

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals and businesses having specific, current business with IRS.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a

specific tax period is either credit or debit balance; no return has been posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

PURPOSE(S):

This system maintains tax account information necessary for the efficient resolution of accounting issues.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

POLICIES AND PROCEDURES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**STORAGE:**

Disk storage.

RETRIEVABILITY:

By social security number or employer identification number.

SAFEGUARDS:

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

RETENTION AND DISPOSAL:

Records are maintained in accordance with Records Disposition Handbooks, IRM 1(15)59.1 through IRM 1(15)59.32.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices—Assistant Commissioner (Taxpayer Services). Officials maintaining the system—Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record access procedures" above.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the

individual resides. (See IRS appendix A for addresses.)

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

TREASURY/IRS 24.029**SYSTEM NAME:**

Individual Account Number File (IANF), Taxpayer Services—Treasury/IRS.

SYSTEM LOCATION:

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals having specific, current business with IRS.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a specific tax period is either credit or debit balance; no return has been posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

PURPOSE(S):

This system maintains records necessary to efficiently identify individuals having specific current business with the IRS.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

POLICIES AND PROCEDURES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**STORAGE:**

Disk storage.

TREASURY DEPARTMENT

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Systems exempted from certain provisions of the act:
None.

Treasury/IRS 24.030

System name:

Individual Master File (IMF); Returns and Information Processing, D:R—Treasury/IRS.

System location:

National Computer Center (NCC), Martinsburg, West Virginia.

Categories of individuals covered by the system:

Taxpayers who file Federal Individual Income Tax Returns (i.e. Forms 1040, 1040A) and power of attorney notifications for individuals.

Categories of records in the system:

Taxpayer entity records (name, address, identification number (SSN) and other indicators pertaining to entity maintenance, including Zip Code), and tax modular records which contain all records relative to specific tax returns for each applicable tax period or year. Modular records for authorization information (name, address, identification number and type of authority granted, and the name of the representative(s) for the taxpayer. Modular records for the representative (name, address and unique identification number). Recorded here are tax transactions such as tax amount, additions, abateements of tax payments, interest and like type transactions recorded relative to each tax module, power or attorney authorization transactions, and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account who owes past due child and/or spousal support payments and whose name has been submitted to IRS by a state under provisions of Pub. L. 97-35.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

Routine uses of records maintained in the system, including categories of users and the purposes of such uses:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:

Storage:

Magnetic media.

Retrievability:

By identification number and alphabet.

Safeguards:

Safeguards will not be less than provided by the Physical and Document Security Handbook, IRM 1(16)41.

Retention and disposal:

As specified in the Records Disposition Handbook published by the Service, IRM 1(15)59. The code identifying taxpayers who threatened or assaulted IRS employees will be removed after five years or initial input.

System manager(s) and address:

Official prescribing policies and practices—Assistant Commissioner Returns and Information Processing. Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

Individuals seeking to determine if the system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS Appendix A.)

Record access procedures:

Individuals seeking access to any record contained in the system of records may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS Appendix A.)

Contesting record procedures:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

Record source categories:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

Systems exempted from certain provisions of the act:

None.

Treasury/IRS 24.046

System name:

Returns and Information Processing, D:R—Treasury/IRS Business Master File (BMF).

System location:

National Computer Center (NCC), Martinsburg, West Virginia.

Categories of individuals covered by the system:

Persons in a sole proprietary role who file Excise Tax Returns (Form 11, 11 Band 720), Wagering Returns (Form 11C and 730), Highway Use Returns (Form 2280), and U.S. Fiduciary Return (Form 1041) and Estate and Gift Taxes (Form 706, 706NA and 709). The latter can be individuals not in a sole proprietorship role.

Categories of records in the system:

Taxpayer entity records (name, address, identification name (TIN) which may be either EIN or SSN, and other indicators pertaining to entity maintenance, including Zip Code), and tax modules which are all the records relative to specific tax returns for each applicable tax period. Recorded are tax transactions such as tax amount, statements/additions to tax, payments, interest and like type transactions relative to each tax module.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

Routine uses of records maintained in the system, including categories of users and the purposes of such uses:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:

Storage:

Magnetic media.

Retrievability:

By name, type of tax, and identifying number.

Safeguards:

Safeguards will not be less than provided by the Physical and Document Security Handbook, IRM 1(16)41.

Retention and disposal:

As specified in the Records Disposition Handbook published by the Service, IRM 1(15)59.

System manager(s) and address:

Official prescribing policies and practices—Assistant Commissioner Returns and Information Processing. Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

Individuals seeking to determine if the system contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the individual resides.

Record access procedures:

Individuals seeking access to any record contained in the system of records may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS Appendix A.)

Contesting record procedures:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

Record source categories:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

Systems exempted from certain provisions of the act:

None.

Treasury/IRS 26.001

System name:

Acquired Property Records, OP:C—Treasury/IRS.

System location:

District Offices. (See IRS Appendix A.)

Categories of individuals covered by the system:

Delinquent taxpayers whose property has been acquired by purchase by government or right of redemption.

Categories of records in the system:

EXHIBIT 3

333.4 (3-12-81)

State Department Records

- (1) Import and Export Licenses
- (2) Foreign Information
- (3) Passport Records

(4) Requests for information from the Department of State will be made by collateral request with procedures set forth in IRM 9264.1. Such requests will be forwarded to: Director of International Operations, Attention: Chief, Criminal Investigation Division, CP:OIO-7, for appropriate action. The request should include the taxpayer's Social Security number and the taxpayer's date and place of birth. The Director of International Operations will reply directly to the originating office.

333.5 (1-18-80)

Securities and Exchange Commission Records

(1) SEC publications
(a) *Investment Advisor and Broker-Dealer Directories* contain current identifications of all investment advisors and broker-dealers registered with the Commission. The identifications include the name and principal mailing address of each of these persons and/or entities; the type of organization it is, where appropriate; and their effective registration date with the Commission. There is also an application or background file available for each of these.

(b) *SEC Daily News Digests* contain daily summaries of civil, criminal and administrative actions initiated by the Commission's Division of Enforcement in addition to other items of interest to the securities industry. The *SEC Weekly Docket* is a weekly summary of items that appeared in the daily Digests.

(c) The Quarterly SEC Securities Violations Bulletin lists all enforcement actions completed by the Commission for the preceding quarter. These include identification of all civil, criminal and administrative proceedings such as suspension and/or revocation of registrations, cease and desist orders, indictments, convictions, and imposition of sentences.

(d) The documents referred to in (1)(b), (c) and (d) are distributed by the National Office to all regional offices of IRS. Copies are also available at any of the SEC regional or branch offices in the following cities: Atlanta, GA; Miami, FL; Boston, MA; Chicago, IL; Cleveland, OH; Detroit, MI; St. Louis, MO; Denver, CO; Salt Lake City, UT; Fort Worth, TX; Los Angeles, CA;

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San Francisco, CA; New York, NY; Seattle, WA; Washington, DC; and Philadelphia, PA.

- (2) Corporate Filings

(a) Form 10-Q. Quarterly corporate financial report.

(b) Form 10-K. Annual corporate financial report.

(c) Form 8-K. Monthly corporate report made upon the occurrence of various key events such as: changes in control of registrant; change in registrant's certifying accountant; and other materially important events.

(d) Form 8. Form used to amend other corporate filings.

(e) Form 13(d). Filed by stockholders who hold 5 percent or more interest. It should identify acquisition, show where money came from and how ownership interest changed.

(f) The documents referred to in (1)(a) and (2) are maintained at SEC's Public Reference Library in Washington, D.C. and can be obtained by written request to the Director, Criminal Investigation Division, Attn: Chief, Operations Branch CP:CI-O.

- (3) Enforcement/Investigative files

(a) Corporate documents

(b) Documents from third-party sources

(c) Witness statements

(d) Other appropriate investigatory material

(e) Access to SEC's enforcement files can only be gained through a disclosure grant being conferred on IRS by the Commission (SEC). Request for access to these files must be addressed to the Director, Criminal Investigation Division, National Office, Attn: Chief, Operations Branch as indicated in 333.1(1).

333.6 (1-18-80)

Interstate Commerce Commission Records

(1) Section 20(7)(f) of the Interstate Commerce Commission Act prohibits the divulgence of any facts or information which may come to the knowledge of the Commission agent during the course of his official examination or inspection, except by direction of the Commission or by a court or judge thereof. If, however, it is necessary in connection with the examination of the taxpayer's books and records for a special agent to have access to information or review the files of the Commission, a request for such information in the name of the Commissioner of Internal Revenue may be submitted to the Chairman of the Interstate Commerce Commission.

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

333.7 (1-18-80)

Comptroller of Currency (Bank Examiners' Reports)

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

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

334 (1-18-80)

Government Records

334.1 (1-18-80)

Internal Revenue Service

334.11 (1-18-80)

National Computer Center

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

334.111 (1-18-80)

The Business Master File

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

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

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

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

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

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

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

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

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

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

334.112 (1-18-80)

The Individual Master File

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

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data and related information pertaining to individual income taxpayers are posted to the Individual Master File so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the Individual Master File account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the Internal Revenue Service.

(a) *Design*—The Individual Master File is designed to accumulate in each taxpayer's account all data pertaining to the income taxes for which the taxpayer is liable. The account is further sectionalized into separate tax periods (tax modules) each reflecting the balance, status, and transactions applicable to the specific tax period. This includes the returns filed, assessments, debit and credit transactions, and all changes made to the filed tax returns. The returns filed include Income Tax Forms 1040, 1040A, 1040NR, 1040C, 1040SS, 1040PR, and Estimated Tax Returns 1040ES. (The Form 1040A was not in use January 1, 1970 through December 31, 1972.) Forms 1040C, 1040SS, and 1040PR posted to the Master File beginning January 1, 1971; Form 1040NR beginning January 1, 1973.

(b) *Taxpayer Accounts*—Each taxpayer account has an entity module and one or more tax modules.

(c) *Entity Module*—The entity module contains data which describes the taxpayer as an entity and which applies to all records of the taxpayer. This entity module contains groups of data including name, address, etc.

(d) *Tax Module*—A tax module contains records of tax liability and accounting information pertaining to the income tax for one tax period. Each tax module contains groups of data including balance due amounts, refund checks sent, and other accounting information relating to a specific tax period.

334.113 (1-18-80) 9781 Residual Master File (RMF)

(1) A magnetic tape containing information on taxpayers filing the following:

- (a) Special Taxes (Return Form 11, 11B, 11C)

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- (b) Wagering Tax (Return Form 730)
- (c) Highway Use Taxes (Return Form 2290)
- (d) Estate Tax (Return Form 706)
- (e) Gift Taxes (Return 709)

(2) The RMF was merged with the Business Master File as of January, 1979.

334.114 (1-18-80) 9781 Retention Register

(1) Contains all entity and tax modules removed from the Master File. The basic criteria for removal of a tax module are:

- (a) a zero module balance;
- (b) no freeze or unsettled conditions present; and
- (c) no activity to the module for 27 months.

334.115 (1-18-80) 9781 Transcripts of Account

334.1151 (1-18-80) 9781 Definitions

(1) *Transcript (Computer Generated)*—A machine printout from the National Computer Center that provides master file information on a particular taxpayer's account.

(2) *Transcript (Manually Prepared)*—A typed transcript from a Regional Service Center of a taxpayer's account which is extracted from microfilm or from non-master file section of the Service Center which maintains manual records relating to controlled situations.

334.116 (1-18-80) 9781 Requesting Transcripts of Account

See text 3(10)6 for requesting transcripts.

334.12 (3-12-82) 9781 Service Center Records

(1) Each region of the Service has at least one service center. The service centers produce microfilm tapes of tax information, by District, pertaining to the taxpayers for each of the districts which they service. Some of the information which is available is as follows:

- (a) IMF and BMF name directories (ALPHA tapes). These directories list the names of the taxpayers in alphabetical order, their SSN or EIN, addresses and; in the case of the IMF directory, the SSN of the spouses. These directories are a quick way to determine the SSN or EIN of a taxpayer.

(b) IMF and BMF reference registers. These registers list the filings of tax returns for many periods, the classes of tax involved and the cycle each return was processed by the service center. The listings are in numerical order by SSN or EIN, as the case may be. These registers are important because they furnish the necessary information concerning the cycles during which returns were processed. This is needed in order to research the IMF and BMF accounts registers.

(c) *Accounts Register*—A weekly microfilm register of accounts information that lists all postings during a particular cycle to an active entity or tax period. It is produced weekly for each district with separate registers for BMF and IMF accounts. Information is in EIN or SSN order. The register is maintained in each District Headquarters Office as well as the Service Center. "Final" cumulative registers are issued every four cycles (weeks) to consolidate transactions occurring in the previous four weeks.

(2) The service centers also produce the master alpha index. This index is the compilation of all information items, open and closed investigations, and other information in which the Criminal Investigation Division may have an interest. The following is a list of "other information":

(a) Referrals to Criminal Investigation Division.

(b) Open Investigations.

(c) Currency Transactions Reports (Forms 4789).

(d) Currency or Monetary Instrument Reports (Forms 4790).

(e) U.S. Customs Seizure Reports.

(f) Reports of U.S. Customs Currency Violation Investigations.

(g) Drug Enforcement Administration Class 1 Information Items.

(h) Securities Exchange Commission Project Information Items.

(i) Grand Jury Information Items where there is no 6(e) order.

(j) Referrals from the questionable refund program.

(k) Closed Criminal Investigations.

(3) See also IRM 9311.8.

334.2 (1-18-80) 9781 Disbursing Offices of the U.S. Government Records

(1) U.S. Government checks are issued by disbursing offices of the following services and departments:

- (a) U.S. Army.
- (b) U.S. Air Force.
- (c) U.S. Navy.
- (d) U.S. Marine Corps.
- (e) U.S. Post Office Department.
- (f) U.S. Treasury Department.

(2) The military services and the U.S. Post Office Department make disbursements relating to their own activities, and the Regional Disbursing Officers, Bureau of Accounts, U.S. Treasury Department, make disbursements for all other U.S. Government activities. These disbursing offices are located at major military installations and in a number of large metropolitan areas throughout the nation. In general, they maintain copies of paid vouchers and check listings or similar type records which identify each check issued for goods or services. In addition, the Regional Disbursing Officers, Bureau of Accounts, U.S. Treasury, microfilm all checks prior to issuance. All canceled U.S. Government checks, from whatever source issued, are processed by the Office of the Treasurer of the United States (see text 333.3.)

334.3 (3-12-81) 9781 Treasurer of the United States Records

334.31 (3-12-81) 9781 Introduction

Cancelled checks paid by the U.S. Treasury are processed through the Office of the Treasurer of the United States and may be obtained as described below.

334.32 (3-12-81) 9781 Refund Checks

(1) The district requesting a photocopy of a refund check should contact the Chief, Criminal Investigation Branch at the service center which services the requesting district. The request should include the following information:

- (a) Name of payee (if the name of the payee is not available, the check may be located by

MT 9781-31 334.32 IR Manual



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§ 552a. Records maintained on individuals
[How Current is This?](#)
(a) Definitions.— For purposes of this section—

- (1)** the term “agency” means agency as defined in section [552 \(e\)](#) ^[1] of this title;
- (2)** the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;
- (3)** the term “maintain” includes maintain, collect, use, or disseminate;
- (4)** the term “record” means any item, collection, or grouping of information about an individual that is maintained by an agency, including, but not limited to, his education, financial transactions, medical history, and criminal or employment history and that contains his name, or the identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print or a photograph;
- (5)** the term “system of records” means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual;
- (6)** the term “statistical record” means a record in a system of records maintained for statistical research or reporting purposes only and not used in whole or in part in making any determination about an identifiable individual, except as provided by section [8](#) of title [13](#);
- (7)** the term “routine use” means, with respect to the disclosure of a record, the use of such record for a purpose which is compatible with the purpose for which it was collected;
- (8)** the term “matching program”—
 - (A)** means any computerized comparison of—

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(i) two or more automated systems of records or a system of records with non-Federal records for the purpose of—

(I) establishing or verifying the eligibility of, or continuing compliance with statutory and regulatory requirements by, applicants for, recipients or beneficiaries of, participants in, or providers of services with respect to, cash or in-kind assistance or payments under Federal benefit programs, or

(II) recouping payments or delinquent debts under such Federal benefit programs, or

(ii) two or more automated Federal personnel or payroll systems of records or a system of Federal personnel or payroll records with non-Federal records,

(B) but does not include—

(i) matches performed to produce aggregate statistical data without any personal identifiers;

(ii) matches performed to support any research or statistical project, the specific data of which may not be used to make decisions concerning the rights, benefits, or privileges of specific individuals;

(iii) matches performed, by an agency (or component thereof) which performs as its principal function any activity pertaining to the enforcement of criminal laws, subsequent to the initiation of a specific criminal or civil law enforcement investigation of a named person or persons for the purpose of gathering evidence against such person or persons;

(iv) matches of tax information

(I) pursuant to section 6103(d) of the Internal Revenue Code of 1986,

(II) for purposes of tax administration as defined in section 6103(b)(4) of such Code,

(III) for the purpose of intercepting a tax refund due an individual under authority granted by section 404(e), 464, or 1137 of the Social Security Act; or

(IV) for the purpose of intercepting a tax refund due an individual under any other tax refund intercept program authorized by statute which has been determined by the Director of the Office of Management and Budget to contain verification, notice, and hearing requirements that are substantially similar to the procedures in section 1137 of the Social Security Act;

(v) matches—

(I) using records predominantly relating to Federal personnel, that are performed for routine administrative purposes (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)); or

(II) conducted by an agency using only records from systems of records maintained by that agency;

if the purpose of the match is not to take any adverse financial, personnel, disciplinary, or other adverse action against Federal personnel;

(vi) matches performed for foreign counterintelligence purposes or to produce background checks for security clearances of Federal personnel or Federal contractor personnel;

(vii) matches performed incident to a levy described in section 6103(k)(8) of the Internal Revenue Code of 1986; or

(viii) matches performed pursuant to section 202(x)(3) or 1611(e)(1) of the Social Security Act ([42 U.S.C. 402 \(x\)\(3\)](#), [1382 \(e\)\(1\)](#));

(9) the term "recipient agency" means any agency, or contractor thereof, receiving records contained in a system of records from a source agency for use in a matching program;

(10) the term "non-Federal agency" means any State or local government, or agency thereof, which receives records contained in a system of records from a source agency for use in a matching program;

(11) the term "source agency" means any agency which discloses records contained in a system of records to be used in a matching program, or any State or local government, or agency thereof, which discloses records to be used in a matching program;

(12) the term "Federal benefit program" means any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals; and

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

(b) Conditions of Disclosure.— No agency shall disclose any record which is contained in a system of records by any means of communication to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of, the individual to whom the record pertains, unless disclosure of the record would be—

(1) to those officers and employees of the agency which maintains the record who have a need for the record in the performance of their duties;

(2) required under section [552](#) of this title;

(3) for a routine use as defined in subsection (a)(7) of this section and described under subsection (e)(4)(D) of this section;

(4) to the Bureau of the Census for purposes of planning or carrying out a census or survey or related activity pursuant to the provisions of title 13;

(5) to a recipient who has provided the agency with advance adequate written assurance that the record will be used solely as a statistical research or reporting record, and the record is to be transferred in a form that is not individually identifiable;

(6) to the National Archives and Records Administration as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, or for evaluation by the Archivist of the United States or the designee of the Archivist to determine whether the record has such value;

(7) to another agency or to an instrumentality of any governmental jurisdiction within or under the control of the United States for a civil or

criminal law enforcement activity if the activity is authorized by law, and if the head of the agency or instrumentality has made a written request to the agency which maintains the record specifying the particular portion desired and the law enforcement activity for which the record is sought;

(8) to a person pursuant to a showing of compelling circumstances affecting the health or safety of an individual if upon such disclosure notification is transmitted to the last known address of such individual;

(9) to either House of Congress, or, to the extent of matter within its jurisdiction, any committee or subcommittee thereof, any joint committee of Congress or subcommittee of any such joint committee;

(10) to the Comptroller General, or any of his authorized representatives, in the course of the performance of the duties of the Government Accountability Office;

(11) pursuant to the order of a court of competent jurisdiction; or

(12) to a consumer reporting agency in accordance with section 3711 (e) of title 31.

(c) Accounting of Certain Disclosures.— Each agency, with respect to each system of records under its control, shall—

(1) except for disclosures made under subsections (b)(1) or (b)(2) of this section, keep an accurate accounting of—

(A) the date, nature, and purpose of each disclosure of a record to any person or to another agency made under subsection (b) of this section; and

(B) the name and address of the person or agency to whom the disclosure is made;

(2) retain the accounting made under paragraph (1) of this subsection for at least five years or the life of the record, whichever is longer, after the disclosure for which the accounting is made;

(3) except for disclosures made under subsection (b)(7) of this section, make the accounting made under paragraph (1) of this subsection available to the individual named in the record at his request; and

(4) inform any person or other agency about any correction or notation of dispute made by the agency in accordance with subsection (d) of this section of any record that has been disclosed to the person or agency if an accounting of the disclosure was made.

(d) Access to Records.— Each agency that maintains a system of records shall—

(1) upon request by any individual to gain access to his record or to any information pertaining to him which is contained in the system, permit him and upon his request, a person of his own choosing to accompany him, to review the record and have a copy made of all or any portion thereof in a form comprehensible to him, except that the agency may require the individual to furnish a written statement authorizing discussion of that individual's record in the accompanying person's presence;

(2) permit the individual to request amendment of a record pertaining to him and—

(A) not later than 10 days (excluding Saturdays, Sundays, and legal public holidays) after the date of receipt of such request, acknowledge in writing such receipt; and

(B) promptly, either—

(i) make any correction of any portion thereof which the individual believes is not accurate, relevant, timely, or complete; or

(ii) inform the individual of its refusal to amend the record in accordance with his request, the reason for the refusal, the procedures established by the agency for the individual to request a review of that refusal by the head of the agency or an officer designated by the head of the agency, and the name and business address of that official;

(3) permit the individual who disagrees with the refusal of the agency to amend his record to request a review of such refusal, and not later than 30 days (excluding Saturdays, Sundays, and legal public holidays) from the date on which the individual requests such review, complete such review and make a final determination unless, for good cause shown, the head of the agency extends such 30-day period; and if, after his review, the reviewing official also refuses to amend the record in accordance with the request, permit the individual to file with the agency a concise statement setting forth the reasons for his disagreement with the refusal of the agency, and notify the individual of the provisions for judicial review of the reviewing official's determination under subsection (g)(1)(A) of this section;

(4) in any disclosure, containing information about which the individual has filed a statement of disagreement, occurring after the filing of the statement under paragraph (3) of this subsection, clearly note any portion of the record which is disputed and provide copies of the statement and, if the agency deems it appropriate, copies of a concise statement of the reasons of the agency for not making the amendments requested, to persons or other agencies to whom the disputed record has been disclosed; and

(5) nothing in this section shall allow an individual access to any information compiled in reasonable anticipation of a civil action or proceeding.

(e) Agency Requirements.— Each agency that maintains a system of records shall—

(1) maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or by executive order of the President;

(2) collect information to the greatest extent practicable directly from the subject individual when the information may result in adverse determinations about an individual's rights, benefits, and privileges under Federal programs;

(3) inform each individual whom it asks to supply information, on the form which it uses to collect the information or on a separate form that can be retained by the individual—

(A) the authority (whether granted by statute, or by executive order of the President) which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary;

(B) the principal purpose or purposes for which the information is intended to be used;

(C) the routine uses which may be made of the information, as published pursuant to paragraph (4)(D) of this subsection; and

(D) the effects on him, if any, of not providing all or any part of the requested information;

(4) subject to the provisions of paragraph (11) of this subsection, publish in the Federal Register upon establishment or revision a notice of the existence and character of the system of records, which notice shall include—

- (A)** the name and location of the system;
- (B)** the categories of individuals on whom records are maintained in the system;
- (C)** the categories of records maintained in the system;
- (D)** each routine use of the records contained in the system, including the categories of users and the purpose of such use;
- (E)** the policies and practices of the agency regarding storage, retrievability, access controls, retention, and disposal of the records;
- (F)** the title and business address of the agency official who is responsible for the system of records;
- (G)** the agency procedures whereby an individual can be notified at his request if the system of records contains a record pertaining to him;
- (H)** the agency procedures whereby an individual can be notified at his request how he can gain access to any record pertaining to him contained in the system of records, and how he can contest its content; and
- (I)** the categories of sources of records in the system;

(5) maintain all records which are used by the agency in making any determination about any individual with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination;

(6) prior to disseminating any record about an individual to any person other than an agency, unless the dissemination is made pursuant to subsection (b)(2) of this section, make reasonable efforts to assure that such records are accurate, complete, timely, and relevant for agency purposes;

(7) maintain no record describing how any individual exercises rights guaranteed by the First Amendment unless expressly authorized by statute or by the individual about whom the record is maintained or unless pertinent to and within the scope of an authorized law enforcement activity;

(8) make reasonable efforts to serve notice on an individual when any record on such individual is made available to any person under compulsory legal process when such process becomes a matter of public record;

(9) establish rules of conduct for persons involved in the design, development, operation, or maintenance of any system of records, or in maintaining any record, and instruct each such person with respect to such rules and the requirements of this section, including any other rules and procedures adopted pursuant to this section and the penalties for noncompliance;

(10) establish appropriate administrative, technical, and physical safeguards to insure the security and confidentiality of records and to protect against any anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment,

inconvenience, or unfairness to any individual on whom information is maintained;

(11) at least 30 days prior to publication of information under paragraph (4)(D) of this subsection, publish in the Federal Register notice of any new use or intended use of the information in the system, and provide an opportunity for interested persons to submit written data, views, or arguments to the agency; and

(12) if such agency is a recipient agency or a source agency in a matching program with a non-Federal agency, with respect to any establishment or revision of a matching program, at least 30 days prior to conducting such program, publish in the Federal Register notice of such establishment or revision.

(f) Agency Rules.— In order to carry out the provisions of this section, each agency that maintains a system of records shall promulgate rules, in accordance with the requirements (including general notice) of section 553 of this title, which shall—

(1) establish procedures whereby an individual can be notified in response to his request if any system of records named by the individual contains a record pertaining to him;

(2) define reasonable times, places, and requirements for identifying an individual who requests his record or information pertaining to him before the agency shall make the record or information available to the individual;

(3) establish procedures for the disclosure to an individual upon his request of his record or information pertaining to him, including special procedure, if deemed necessary, for the disclosure to an individual of medical records, including psychological records, pertaining to him;

(4) establish procedures for reviewing a request from an individual concerning the amendment of any record or information pertaining to the individual, for making a determination on the request, for an appeal within the agency of an initial adverse agency determination, and for whatever additional means may be necessary for each individual to be able to exercise fully his rights under this section; and

(5) establish fees to be charged, if any, to any individual for making copies of his record, excluding the cost of any search for and review of the record.

The Office of the Federal Register shall biennially compile and publish the rules promulgated under this subsection and agency notices published under subsection (e)(4) of this section in a form available to the public at low cost.

(g)

(1) Civil Remedies.— Whenever any agency

(A) makes a determination under subsection (d)(3) of this section not to amend an individual's record in accordance with his request, or fails to make such review in conformity with that subsection;

(B) refuses to comply with an individual request under subsection (d)(1) of this section;

(C) fails to maintain any record concerning any individual with such accuracy, relevance, timeliness, and completeness as is necessary to assure fairness in any determination relating to the qualifications, character, rights, or opportunities of, or benefits to the individual that may be made on the basis of such record, and consequently a determination is made which is adverse to the individual; or

(D) fails to comply with any other provision of this section, or any rule promulgated thereunder, in such a way as to have an adverse effect on an individual,

the individual may bring a civil action against the agency, and the district courts of the United States shall have jurisdiction in the matters under the provisions of this subsection.

(2)

(A) In any suit brought under the provisions of subsection (g)(1)(A) of this section, the court may order the agency to amend the individual's record in accordance with his request or in such other way as the court may direct. In such a case the court shall determine the matter de novo.

(B) The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(3)

(A) In any suit brought under the provisions of subsection (g)(1)(B) of this section, the court may enjoin the agency from withholding the records and order the production to the complainant of any agency records improperly withheld from him. In such a case the court shall determine the matter de novo, and may examine the contents of any agency records in camera to determine whether the records or any portion thereof may be withheld under any of the exemptions set forth in subsection (k) of this section, and the burden is on the agency to sustain its action.

(B) The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(4) In any suit brought under the provisions of subsection (g)(1)(C) or (D) of this section in which the court determines that the agency acted in a manner which was intentional or willful, the United States shall be liable to the individual in an amount equal to the sum of—

(A) actual damages sustained by the individual as a result of the refusal or failure, but in no case shall a person entitled to recovery receive less than the sum of \$1,000; and

(B) the costs of the action together with reasonable attorney fees as determined by the court.

(5) An action to enforce any liability created under this section may be brought in the district court of the United States in the district in which the complainant resides, or has his principal place of business, or in which the agency records are situated, or in the District of Columbia, without regard to the amount in controversy, within two years from the date on which the cause of action arises, except that where an agency has materially and willfully misrepresented any information required under this section to be disclosed to an individual and the information so misrepresented is material to establishment of the liability of the agency to the individual under this section, the action may be brought at any time within two years after discovery by the individual of the misrepresentation. Nothing in this section shall be construed to authorize any civil action by reason of any injury sustained as the result of a disclosure of a record prior to September 27, 1975.

(h) Rights of Legal Guardians.— For the purposes of this section, the parent of any minor, or the legal guardian of any individual who has been declared to be incompetent due to physical or mental incapacity or age by a court of competent jurisdiction, may act on behalf of the individual.

(i)

(1) Criminal Penalties.— Any officer or employee of an agency, who by virtue of his employment or official position, has possession of, or access to, agency records which contain individually identifiable information the disclosure of which is prohibited by this section or by rules or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(2) Any officer or employee of any agency who willfully maintains a system of records without meeting the notice requirements of subsection (e)(4) of this section shall be guilty of a misdemeanor and fined not more than \$5,000.

(3) Any person who knowingly and willfully requests or obtains any record concerning an individual from an agency under false pretenses shall be guilty of a misdemeanor and fined not more than \$5,000.

(j) General Exemptions.— The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections 553 (b)(1), (2), and (3), (c), and (e) of this title, to exempt any system of records within the agency from any part of this section except subsections (b), (c)(1) and (2), (e)(4)(A) through (F), (e)(6), (7), (9), (10), and (11), and (i) if the system of rec-ords is—

(1) maintained by the Central Intelligence Agency; or

(2) maintained by an agency or component thereof which performs as its principal function any activity pertaining to the enforcement of criminal laws, including police efforts to prevent, control, or reduce crime or to apprehend criminals, and the activities of prosecutors, courts, correctional, probation, pardon, or parole authorities, and which consists of

(A) information compiled for the purpose of identifying individual criminal offenders and alleged offenders and consisting only of identifying data and notations of arrests, the nature and disposition of criminal charges, sentencing, confinement, release, and parole and probation status;

(B) information compiled for the purpose of a criminal investigation, including reports of informants and investigators, and associated with an identifiable individual; or

(C) reports identifiable to an individual compiled at any stage of the process of enforcement of the criminal laws from arrest or indictment through release from supervision.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section 553 (c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(k) Specific Exemptions.— The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections 553 (b)(1), (2), and (3), (c), and (e) of this title, to exempt any system of records within the agency from subsections (c)(3), (d), (e)(1), (e)(4)(G), (H), and (I) and (f) of this section if the system of rec-ords is—

(1) subject to the provisions of section 552 (b)(1) of this title;

(2) investigatory material compiled for law enforcement purposes, other than material within the scope of subsection (j)(2) of this section: Provided, however, That if any individual is denied any right, privilege, or benefit that he would otherwise be entitled by Federal law, or for which he would otherwise be eligible, as a result of the maintenance of such material, such material shall be provided to such individual, except to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(3) maintained in connection with providing protective services to the President of the United States or other individuals pursuant to section 3056 of title 18;

(4) required by statute to be maintained and used solely as statistical records;

(5) investigatory material compiled solely for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment, military service, Federal contracts, or access to classified information, but only to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(6) testing or examination material used solely to determine individual qualifications for appointment or promotion in the Federal service the disclosure of which would compromise the objectivity or fairness of the testing or examination process; or

(7) evaluation material used to determine potential for promotion in the armed services, but only to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section 553 (c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(I)

(1) Archival Records.— Each agency record which is accepted by the Archivist of the United States for storage, processing, and servicing in accordance with section 3103 of title 44 shall, for the purposes of this section, be considered to be maintained by the agency which deposited the record and shall be subject to the provisions of this section. The Archivist of the United States shall not disclose the record except to the agency which maintains the record, or under rules established by that agency which are not inconsistent with the provisions of this section.

(2) Each agency record pertaining to an identifiable individual which was transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, prior to the effective date of this section, shall, for the purposes of this section, be considered to be maintained by the National Archives and shall not be subject to the provisions of this section, except that a statement generally describing such records (modeled after the requirements relating to records subject to subsections (e)(4)(A) through (G) of this section) shall be published in

the Federal Register.

(3) Each agency record pertaining to an identifiable individual which is transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, on or after the effective date of this section, shall, for the purposes of this section, be considered to be maintained by the National Archives and shall be exempt from the requirements of this section except subsections (e)(4)(A) through (G) and (e)(9) of this section.

(m)

(1) Government Contractors.— When an agency provides by a contract for the operation by or on behalf of the agency of a system of records to accomplish an agency function, the agency shall, consistent with its authority, cause the requirements of this section to be applied to such system. For purposes of subsection (i) of this section any such contractor and any employee of such contractor, if such contract is agreed to on or after the effective date of this section, shall be considered to be an employee of an agency.

(2) A consumer reporting agency to which a record is disclosed under section 3711 (e) of title 31 shall not be considered a contractor for the purposes of this section.

(n) Mailing Lists.— An individual's name and address may not be sold or rented by an agency unless such action is specifically authorized by law. This provision shall not be construed to require the withholding of names and addresses otherwise permitted to be made public.

(o) Matching Agreements.—

(1) No record which is contained in a system of records may be disclosed to a recipient agency or non-Federal agency for use in a computer matching program except pursuant to a written agreement between the source agency and the recipient agency or non-Federal agency specifying —

(A) the purpose and legal authority for conducting the program;

(B) the justification for the program and the anticipated results, including a specific estimate of any savings;

(C) a description of the records that will be matched, including each data element that will be used, the approximate number of records that will be matched, and the projected starting and completion dates of the matching program;

(D) procedures for providing individualized notice at the time of application, and notice periodically thereafter as directed by the Data Integrity Board of such agency (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)), to—

(i) applicants for and recipients of financial assistance or payments under Federal benefit programs, and

(ii) applicants for and holders of positions as Federal personnel,

that any information provided by such applicants, recipients, holders, and individuals may be subject to verification through matching programs;

(E) procedures for verifying information produced in such matching program as required by subsection (p);

(F) procedures for the retention and timely destruction of identifiable

records created by a recipient agency or non-Federal agency in such matching program;

(G) procedures for ensuring the administrative, technical, and physical security of the records matched and the results of such programs;

(H) prohibitions on duplication and redisclosure of records provided by the source agency within or outside the recipient agency or the non-Federal agency, except where required by law or essential to the conduct of the matching program;

(I) procedures governing the use by a recipient agency or non-Federal agency of records provided in a matching program by a source agency, including procedures governing return of the records to the source agency or destruction of records used in such program;

(J) information on assessments that have been made on the accuracy of the records that will be used in such matching program; and

(K) that the Comptroller General may have access to all records of a recipient agency or a non-Federal agency that the Comptroller General deems necessary in order to monitor or verify compliance with the agreement.

(2)

(A) A copy of each agreement entered into pursuant to paragraph (1) shall—

(i) be transmitted to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives; and

(ii) be available upon request to the public.

(B) No such agreement shall be effective until 30 days after the date on which such a copy is transmitted pursuant to subparagraph (A)(i).

(C) Such an agreement shall remain in effect only for such period, not to exceed 18 months, as the Data Integrity Board of the agency determines is appropriate in light of the purposes, and length of time necessary for the conduct, of the matching program.

(D) Within 3 months prior to the expiration of such an agreement pursuant to subparagraph (C), the Data Integrity Board of the agency may, without additional review, renew the matching agreement for a current, ongoing matching program for not more than one additional year if—

(i) such program will be conducted without any change; and

(ii) each party to the agreement certifies to the Board in writing that the program has been conducted in compliance with the agreement.

(p) Verification and Opportunity to Contest Findings.—

(1) In order to protect any individual whose records are used in a matching program, no recipient agency, non-Federal agency, or source agency may suspend, terminate, reduce, or make a final denial of any financial assistance or payment under a Federal benefit program to such individual, or take other adverse action against such individual, as a result of information produced by such matching program, until—

(A)

(i) the agency has independently verified the information; or

(ii) the Data Integrity Board of the agency, or in the case of a non-Federal agency the Data Integrity Board of the source agency, determines in accordance with guidance issued by the Director of the Office of Management and Budget that—

(I) the information is limited to identification and amount of benefits paid by the source agency under a Federal benefit program; and

(II) there is a high degree of confidence that the information provided to the recipient agency is accurate;

(B) the individual receives a notice from the agency containing a statement of its findings and informing the individual of the opportunity to contest such findings; and

(C)

(i) the expiration of any time period established for the program by statute or regulation for the individual to respond to that notice; or

(ii) in the case of a program for which no such period is established, the end of the 30-day period beginning on the date on which notice under subparagraph (B) is mailed or otherwise provided to the individual.

(2) Independent verification referred to in paragraph (1) requires investigation and confirmation of specific information relating to an individual that is used as a basis for an adverse action against the individual, including where applicable investigation and confirmation of—

(A) the amount of any asset or income involved;

(B) whether such individual actually has or had access to such asset or income for such individual's own use; and

(C) the period or periods when the individual actually had such asset or income.

(3) Notwithstanding paragraph (1), an agency may take any appropriate action otherwise prohibited by such paragraph if the agency determines that the public health or public safety may be adversely affected or significantly threatened during any notice period required by such paragraph.

(q) Sanctions.—

(1) Notwithstanding any other provision of law, no source agency may disclose any record which is contained in a system of records to a recipient agency or non-Federal agency for a matching program if such source agency has reason to believe that the requirements of subsection (p), or any matching agreement entered into pursuant to subsection (o), or both, are not being met by such recipient agency.

(2) No source agency may renew a matching agreement unless—

(A) the recipient agency or non-Federal agency has certified that it has complied with the provisions of that agreement; and

(B) the source agency has no reason to believe that the certification is inaccurate.

(r) Report on New Systems and Matching Programs.— Each agency that proposes to establish or make a significant change in a system of records or a

matching program shall provide adequate advance notice of any such proposal (in duplicate) to the Committee on Government Operations of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget in order to permit an evaluation of the probable or potential effect of such proposal on the privacy or other rights of individuals.

(s) Biennial Report.— The President shall biennially submit to the Speaker of the House of Representatives and the President pro tempore of the Senate a report—

- (1) describing the actions of the Director of the Office of Management and Budget pursuant to section 6 of the Privacy Act of 1974 during the preceding 2 years;
- (2) describing the exercise of individual rights of access and amendment under this section during such years;
- (3) identifying changes in or additions to systems of records;
- (4) containing such other information concerning administration of this section as may be necessary or useful to the Congress in reviewing the effectiveness of this section in carrying out the purposes of the Privacy Act of 1974.

(t)

- (1) Effect of Other Laws.**— No agency shall rely on any exemption contained in section 552 of this title to withhold from an individual any record which is otherwise accessible to such individual under the provisions of this section.
- (2) No agency shall rely on any exemption in this section to withhold from an individual any record which is otherwise accessible to such individual under the provisions of section 552 of this title.

(u) Data Integrity Boards.—

- (1) Every agency conducting or participating in a matching program shall establish a Data Integrity Board to oversee and coordinate among the various components of such agency the agency's implementation of this section.
- (2) Each Data Integrity Board shall consist of senior officials designated by the head of the agency, and shall include any senior official designated by the head of the agency as responsible for implementation of this section, and the inspector general of the agency, if any. The inspector general shall not serve as chairman of the Data Integrity Board.
- (3) Each Data Integrity Board—
 - (A) shall review, approve, and maintain all written agreements for receipt or disclosure of agency records for matching programs to ensure compliance with subsection (o), and all relevant statutes, regulations, and guidelines;
 - (B) shall review all matching programs in which the agency has participated during the year, either as a source agency or recipient agency, determine compliance with applicable laws, regulations, guidelines, and agency agreements, and assess the costs and benefits of such programs;
 - (C) shall review all recurring matching programs in which the agency has participated during the year, either as a source agency or recipient agency, for continued justification for such disclosures;
 - (D) shall compile an annual report, which shall be submitted to the

head of the agency and the Office of Management and Budget and made available to the public on request, describing the matching activities of the agency, including—

- (i) matching programs in which the agency has participated as a source agency or recipient agency;
- (ii) matching agreements proposed under subsection (o) that were disapproved by the Board;
- (iii) any changes in membership or structure of the Board in the preceding year;
- (iv) the reasons for any waiver of the requirement in paragraph (4) of this section for completion and submission of a cost-benefit analysis prior to the approval of a matching program;
- (v) any violations of matching agreements that have been alleged or identified and any corrective action taken; and
- (vi) any other information required by the Director of the Office of Management and Budget to be included in such report;

(E) shall serve as a clearinghouse for receiving and providing information on the accuracy, completeness, and reliability of records used in matching programs;

(F) shall provide interpretation and guidance to agency components and personnel on the requirements of this section for matching programs;

(G) shall review agency recordkeeping and disposal policies and practices for matching programs to assure compliance with this section; and

(H) may review and report on any agency matching activities that are not matching programs.

(4)

(A) Except as provided in subparagraphs (B) and (C), a Data Integrity Board shall not approve any written agreement for a matching program unless the agency has completed and submitted to such Board a cost-benefit analysis of the proposed program and such analysis demonstrates that the program is likely to be cost effective.^[2]

(B) The Board may waive the requirements of subparagraph (A) of this paragraph if it determines in writing, in accordance with guidelines prescribed by the Director of the Office of Management and Budget, that a cost-benefit analysis is not required.

(C) A cost-benefit analysis shall not be required under subparagraph (A) prior to the initial approval of a written agreement for a matching program that is specifically required by statute. Any subsequent written agreement for such a program shall not be approved by the Data Integrity Board unless the agency has submitted a cost-benefit analysis of the program as conducted under the preceding approval of such agreement.

(5)

(A) If a matching agreement is disapproved by a Data Integrity Board, any party to such agreement may appeal the disapproval to the Director of the Office of Management and Budget. Timely notice of the filing of such an appeal shall be provided by the Director of the Office of Management and Budget to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the

House of Representatives.

(B) The Director of the Office of Management and Budget may approve a matching agreement notwithstanding the disapproval of a Data Integrity Board if the Director determines that—

- (i)** the matching program will be consistent with all applicable legal, regulatory, and policy requirements;
- (ii)** there is adequate evidence that the matching agreement will be cost-effective; and
- (iii)** the matching program is in the public interest.

(C) The decision of the Director to approve a matching agreement shall not take effect until 30 days after it is reported to committees described in subparagraph (A).

(D) If the Data Integrity Board and the Director of the Office of Management and Budget disapprove a matching program proposed by the inspector general of an agency, the inspector general may report the disapproval to the head of the agency and to the Congress.

(6) In the reports required by paragraph (3)(D), agency matching activities that are not matching programs may be reported on an aggregate basis, if and to the extent necessary to protect ongoing law enforcement or counterintelligence investigations.

(v) Office of Management and Budget Responsibilities.— The Director of the Office of Management and Budget shall—

- (1)** develop and, after notice and opportunity for public comment, prescribe guidelines and regulations for the use of agencies in implementing the provisions of this section; and
- (2)** provide continuing assistance to and oversight of the implementation of this section by agencies.

[1] See References in Text note below.

[2] So in original. Probably should be “cost-effective.”

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Sec. 552a. - Records maintained on individuals**(a) Definitions. -**

For purposes of this section -

(1)

the term "agency" means agency as defined in section 552(e) [\(1\)](#) of this title;

(2)

the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

(3)

the term "maintain" includes maintain, collect, use, or disseminate;

(4)

the term "record" means any item, collection, or grouping of information about an individual that is maintained by an agency, including, but not limited to, his education, financial transactions, medical history, and criminal or employment history and that contains his name, or the identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print or a photograph;

(5)

the term "system of records" means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual;

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(6)

the term "statistical record" means a record in a system of records maintained for statistical research or reporting purposes only and not used in whole or in part in making any determination about an identifiable individual, except as provided by section [8](#) of title [13](#);

(7)

the term "routine use" means, with respect to the disclosure of a record, the use of such record for a purpose which is compatible with the purpose for which it was collected;

(8)

the term "matching program" -

(A)

means any computerized comparison of -

(i)

two or more automated systems of records or a system of records with non-Federal records for the purpose of -

(I)

establishing or verifying the eligibility of, or continuing compliance with statutory and regulatory requirements by, applicants for, recipients or beneficiaries of, participants in, or providers of services with respect to, cash or in-kind assistance or payments under Federal benefit programs, or

(II)

recouping payments or delinquent debts under such Federal benefit programs, or

(ii)

two or more automated Federal personnel or payroll systems of records or a system of Federal personnel or payroll records with non-Federal records,

(B)

but does not include -

(i)

matches performed to produce aggregate statistical data without any personal identifiers;

(ii)

matches performed to support any research or statistical project, the specific data of which may not be used to make decisions concerning the rights, benefits, or privileges of specific individuals;

(iii)

matches performed, by an agency (or component thereof) which performs as its principal function any activity pertaining to the enforcement of criminal laws, subsequent to the initiation of a specific criminal or civil law enforcement investigation of a named person or persons for the purpose of gathering evidence against such person or persons;

(iv)

matches of tax information

(I)

pursuant to section 6103(d) of the Internal Revenue Code of 1986,

(II)

for purposes of tax administration as defined in section 6103(b)(4) of such Code,

(III)

for the purpose of intercepting a tax refund due an individual under authority granted by section 404(e), 464, or 1137 of the Social Security Act; or

(IV)

for the purpose of intercepting a tax refund due an individual under any other tax refund intercept program authorized by statute which has been determined by the Director of the Office of Management and Budget to contain verification, notice, and hearing requirements that are substantially similar to the procedures in section 1137 of the Social Security Act;

(v)

matches -

(I)

using records predominantly relating to Federal personnel, that are performed for routine administrative purposes (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)); or

(II)

conducted by an agency using only records from systems of records maintained by that agency; if the purpose of the match is not to take any adverse financial, personnel, disciplinary, or other adverse action against Federal personnel;

(vi)

matches performed for foreign counterintelligence purposes or to produce background checks for security clearances of Federal personnel or Federal contractor personnel;

(vii)

matches performed incident to a levy described in section 6103(k)(8) of the Internal Revenue Code of 1986; or

(viii)

matches performed pursuant to section 202(x)(3) or 1611(e)(1) of the Social Security Act ([42](#) U.S.C. [402](#)(x)(3), [1382](#)(e)(1));

(9)

the term "recipient agency" means any agency, or contractor thereof, receiving records contained in a system of records from a source agency for use in a matching program;

(10)

the term "non-Federal agency" means any State or local government, or agency thereof, which receives records contained in a system of records from a source agency for use in a matching program;

(11)

the term "source agency" means any agency which discloses records contained in a system of records to be used in a matching program, or any State or local government, or agency thereof, which discloses records to be used in a matching program;

(12)

the term "Federal benefit program" means any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals; and

(13)

the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

(b) Conditions of Disclosure. -

No agency shall disclose any record which is contained in a system of records by any means of communication to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of, the individual to whom the record pertains, unless disclosure of the record would be -

(1)

to those officers and employees of the agency which maintains the record who have a need for the record in the performance of their duties;

(2)

required under section 552 of this title;

(3)

for a routine use as defined in subsection (a)(7) of this section and described under subsection (e)(4)(D) of this section;

(4)

to the Bureau of the Census for purposes of planning or carrying out a census or survey or related activity pursuant to the provisions of title [13](#);

(5)

to a recipient who has provided the agency with advance adequate written assurance that the record will be used solely as a statistical research or reporting record, and the record is to be transferred in a form that is not individually identifiable;

(6)

to the National Archives and Records Administration as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, or for evaluation by the Archivist of the United States or the designee of the Archivist to determine whether the record has such value;

(7)

to another agency or to an instrumentality of any governmental jurisdiction within or under the control of the United States for a civil or criminal law enforcement activity if the activity is authorized by law, and if the head of the agency or instrumentality has made a written request to the agency which maintains the record specifying the particular portion desired and the law enforcement activity for which the record is sought;

(8)

to a person pursuant to a showing of compelling circumstances affecting the health or safety of an individual if upon such disclosure notification is transmitted to the last known address of such individual;

(9)

to either House of Congress, or, to the extent of matter within its jurisdiction, any committee or subcommittee thereof, any joint committee of Congress or subcommittee of any such joint committee;

(10)

to the Comptroller General, or any of his authorized representatives, in the course of the performance of the duties of the General Accounting Office;

(11)

pursuant to the order of a court of competent jurisdiction; or

(12)

to a consumer reporting agency in accordance with section [3711](#)(e) of title [31](#).

(c) Accounting of Certain Disclosures. -

Each agency, with respect to each system of records under its control, shall -

(1)

except for disclosures made under subsections (b)(1) or (b)(2) of this section, keep an accurate accounting of -

(A)

the date, nature, and purpose of each disclosure of a record to any person or to another agency made under subsection (b) of this section; and

(B)

the name and address of the person or agency to whom the disclosure is made;

(2)

retain the accounting made under paragraph (1) of this subsection for at least five years or the life of the record, whichever is longer, after the disclosure for which the accounting is made;

(3)

except for disclosures made under subsection (b)(7) of this section, make the accounting made under paragraph (1) of this subsection available to the individual named in the record at his request; and

(4)

inform any person or other agency about any correction or notation of dispute made by the agency in accordance with subsection (d) of this section of any record that has been disclosed to the person or agency if an accounting of the disclosure was made.

(d) Access to Records. -

Each agency that maintains a system of records shall -

(1)

upon request by any individual to gain access to his record or to any information pertaining to him which is contained in the system, permit him and upon his request, a person of his own choosing to accompany him, to review the record and have a copy made of all or any portion thereof in a form comprehensible to him, except that the agency may require the individual to furnish a written statement authorizing discussion of that individual's record in the accompanying person's presence;

(2)

permit the individual to request amendment of a record pertaining to him and -

(A)

not later than 10 days (excluding Saturdays, Sundays, and legal public holidays) after the date of receipt of such request, acknowledge in writing such receipt; and

(B)

promptly, either -

(i)

make any correction of any portion thereof which the individual believes is not accurate, relevant, timely, or complete; or

(ii)

inform the individual of its refusal to amend the record in accordance with his request, the reason for the refusal, the procedures established by the agency for the individual to request a review of that refusal by the head of the agency or an officer designated by the head of the agency, and the name and business address of that official;

(3)

permit the individual who disagrees with the refusal of the agency to amend his record to request a review of such refusal, and not later than 30 days (excluding Saturdays, Sundays, and legal public holidays) from the date on which the individual requests such review,

complete such review and make a final determination unless, for good cause shown, the head of the agency extends such 30-day period; and if, after his review, the reviewing official also refuses to amend the record in accordance with the request, permit the individual to file with the agency a concise statement setting forth the reasons for his disagreement with the refusal of the agency, and notify the individual of the provisions for judicial review of the reviewing official's determination under subsection (g)(1)(A) of this section;

(4)

in any disclosure, containing information about which the individual has filed a statement of disagreement, occurring after the filing of the statement under paragraph (3) of this subsection, clearly note any portion of the record which is disputed and provide copies of the statement and, if the agency deems it appropriate, copies of a concise statement of the reasons of the agency for not making the amendments requested, to persons or other agencies to whom the disputed record has been disclosed; and

(5)

nothing in this section shall allow an individual access to any information compiled in reasonable anticipation of a civil action or proceeding.

(e) Agency Requirements. -

Each agency that maintains a system of records shall -

(1)

maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or by executive order of the President;

(2)

collect information to the greatest extent practicable directly from the subject individual when the information may result in adverse determinations about an individual's rights, benefits, and privileges under Federal programs;

(3)

inform each individual whom it asks to supply information, on the form which it uses to collect the

information or on a separate form that can be retained by the individual -

(A)

the authority (whether granted by statute, or by executive order of the President) which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary;

(B)

the principal purpose or purposes for which the information is intended to be used;

(C)

the routine uses which may be made of the information, as published pursuant to paragraph (4) (D) of this subsection; and

(D)

the effects on him, if any, of not providing all or any part of the requested information;

(4)

subject to the provisions of paragraph (11) of this subsection, publish in the Federal Register upon establishment or revision a notice of the existence and character of the system of records, which notice shall include -

(A)

the name and location of the system;

(B)

the categories of individuals on whom records are maintained in the system;

(C)

the categories of records maintained in the system;

(D)

each routine use of the records contained in the system, including the categories of users and the purpose of such use;

(E)

the policies and practices of the agency regarding storage, retrievability, access controls, retention, and disposal of the records;

(F)

the title and business address of the agency official who is responsible for the system of records;

(G)

the agency procedures whereby an individual can be notified at his request if the system of records contains a record pertaining to him;

(H)

the agency procedures whereby an individual can be notified at his request how he can gain access to any record pertaining to him contained in the system of records, and how he can contest its content; and

(I)

the categories of sources of records in the system;

(5)

maintain all records which are used by the agency in making any determination about any individual with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination;

(6)

prior to disseminating any record about an individual to any person other than an agency, unless the dissemination is made pursuant to subsection (b)(2) of this section, make reasonable efforts to assure that such records are accurate, complete, timely, and relevant for agency purposes;

(7)

maintain no record describing how any individual exercises rights guaranteed by the First Amendment unless expressly authorized by statute or by the individual about whom the record is maintained or unless pertinent to and within the scope of an authorized law enforcement activity;

(8)

make reasonable efforts to serve notice on an individual when any record on such individual is made available to any person under compulsory legal process when such process becomes a matter of public record;

(9)

establish rules of conduct for persons involved in the design, development, operation, or maintenance of any system of records, or in maintaining any record, and instruct each such person with respect to such rules and the requirements of this section, including any other rules and procedures adopted pursuant to this section and the penalties for noncompliance;

(10)

establish appropriate administrative, technical, and physical safeguards to insure the security and confidentiality of records and to protect against any anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained;

(11)

at least 30 days prior to publication of information under paragraph (4)(D) of this subsection, publish in the Federal Register notice of any new use or intended use of the information in the system, and provide an opportunity for interested persons to submit written data, views, or arguments to the agency; and

(12)

if such agency is a recipient agency or a source agency in a matching program with a non-Federal agency, with respect to any establishment or revision of a matching program, at least 30 days prior to conducting such program, publish in the Federal Register notice of such establishment or revision.

(f) Agency Rules. -

In order to carry out the provisions of this section, each agency that maintains a system of records shall promulgate rules, in accordance with the requirements (including general notice) of section [553](#) of this title, which shall -

(1)

establish procedures whereby an individual can be notified in response to his request if any system of records named by the individual contains a record pertaining to him;

(2)

define reasonable times, places, and requirements for identifying an individual who requests his record or information pertaining to him before the agency shall make the record or information available to the individual;

(3)

establish procedures for the disclosure to an individual upon his request of his record or information pertaining to him, including special procedure, if deemed necessary, for the disclosure to an individual of medical records, including psychological records, pertaining to him;

(4)

establish procedures for reviewing a request from an individual concerning the amendment of any record or information pertaining to the individual, for making a determination on the request, for an appeal within the agency of an initial adverse agency determination, and for whatever additional means may be necessary for each individual to be able to exercise fully his rights under this section; and

(5)

establish fees to be charged, if any, to any individual for making copies of his record, excluding the cost of any search for and review of the record.

The Office of the Federal Register shall biennially compile and publish the rules promulgated under this subsection and agency notices published under subsection (e)(4) of this section in a form available to the public at low cost.

(g)

(1) Civil Remedies. -

Whenever any agency

(A)

makes a determination under subsection (d)(3) of this section not to amend an individual's record in

accordance with his request, or fails to make such review in conformity with that subsection;

(B)

refuses to comply with an individual request under subsection (d)(1) of this section;

(C)

fails to maintain any record concerning any individual with such accuracy, relevance, timeliness, and completeness as is necessary to assure fairness in any determination relating to the qualifications, character, rights, or opportunities of, or benefits to the individual that may be made on the basis of such record, and consequently a determination is made which is adverse to the individual; or

(D)

fails to comply with any other provision of this section, or any rule promulgated thereunder, in such a way as to have an adverse effect on an individual,

the individual may bring a civil action against the agency, and the district courts of the United States shall have jurisdiction in the matters under the provisions of this subsection.

(2)

(A)

In any suit brought under the provisions of subsection (g)(1)(A) of this section, the court may order the agency to amend the individual's record in accordance with his request or in such other way as the court may direct. In such a case the court shall determine the matter de novo.

(B)

The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(3)

(A)

In any suit brought under the provisions of subsection (g)(1)(B) of this section, the court may enjoin the agency from withholding the records and

order the production to the complainant of any agency records improperly withheld from him. In such a case the court shall determine the matter de novo, and may examine the contents of any agency records in camera to determine whether the records or any portion thereof may be withheld under any of the exemptions set forth in subsection (k) of this section, and the burden is on the agency to sustain its action.

(B)

The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(4)

In any suit brought under the provisions of subsection (g)(1)(C) or (D) of this section in which the court determines that the agency acted in a manner which was intentional or willful, the United States shall be liable to the individual in an amount equal to the sum of -

(A)

actual damages sustained by the individual as a result of the refusal or failure, but in no case shall a person entitled to recovery receive less than the sum of \$1,000; and

(B)

the costs of the action together with reasonable attorney fees as determined by the court.

(5)

An action to enforce any liability created under this section may be brought in the district court of the United States in the district in which the complainant resides, or has his principal place of business, or in which the agency records are situated, or in the District of Columbia, without regard to the amount in controversy, within two years from the date on which the cause of action arises, except that where an agency has materially and willfully misrepresented any information required under this section to be disclosed to an individual and the information so misrepresented is material to establishment of the liability of the agency to the individual under this section, the action may be brought at any time within two years after discovery by the individual of the misrepresentation. Nothing in this section shall be construed to authorize any civil action by

reason of any injury sustained as the result of a disclosure of a record prior to September 27, 1975.

(h) Rights of Legal Guardians. -

For the purposes of this section, the parent of any minor, or the legal guardian of any individual who has been declared to be incompetent due to physical or mental incapacity or age by a court of competent jurisdiction, may act on behalf of the individual.

(i)

(1) Criminal Penalties. -

Any officer or employee of an agency, who by virtue of his employment or official position, has possession of, or access to, agency records which contain individually identifiable information the disclosure of which is prohibited by this section or by rules or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(2)

Any officer or employee of any agency who willfully maintains a system of records without meeting the notice requirements of subsection (e)(4) of this section shall be guilty of a misdemeanor and fined not more than \$5,000.

(3)

Any person who knowingly and willfully requests or obtains any record concerning an individual from an agency under false pretenses shall be guilty of a misdemeanor and fined not more than \$5,000.

(j) General Exemptions. -

The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections [553\(b\)\(1\)](#), [\(2\)](#), and [\(3\)](#), (c), and (e) of this title, to exempt any system of records within the agency from any part of this section except subsections (b), (c)(1) and (2), (e)(4)(A) through (F), (e)(6), (7), (9), (10), and (11), and (i) if the system of records is -

(1)

maintained by the Central Intelligence Agency; or

(2)

maintained by an agency or component thereof which performs as its principal function any activity pertaining to the enforcement of criminal laws, including police efforts to prevent, control, or reduce crime or to apprehend criminals, and the activities of prosecutors, courts, correctional, probation, pardon, or parole authorities, and which consists of

(A)

information compiled for the purpose of identifying individual criminal offenders and alleged offenders and consisting only of identifying data and notations of arrests, the nature and disposition of criminal charges, sentencing, confinement, release, and parole and probation status;

(B)

information compiled for the purpose of a criminal investigation, including reports of informants and investigators, and associated with an identifiable individual; or

(C)

reports identifiable to an individual compiled at any stage of the process of enforcement of the criminal laws from arrest or indictment through release from supervision.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section [553](#)(c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(k) Specific Exemptions. -

The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections [553](#)(b)(1), [\(2\)](#), and [\(3\)](#), (c), and (e) of this title, to exempt any system of records within the agency from subsections (c)(3), (d), (e)(1), (e)(4)(G), (H), and (I) and (f) of this section if the system of records is -

(1)

subject to the provisions of section [552](#)(b)(1) of this title;

(2)

investigatory material compiled for law enforcement purposes, other than material within the scope of subsection (j)(2) of this section: Provided, however, That if any individual is denied any right, privilege, or benefit that he would otherwise be entitled by Federal law, or for which he would otherwise be eligible, as a result of the maintenance of such material, such material shall be provided to such individual, except to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(3)

maintained in connection with providing protective services to the President of the United States or other individuals pursuant to section [3056](#) of title [18](#);

(4)

required by statute to be maintained and used solely as statistical records;

(5)

investigatory material compiled solely for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment, military service, Federal contracts, or access to classified information, but only to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(6)

testing or examination material used solely to determine individual qualifications for appointment or promotion in the Federal service the disclosure of which would compromise the objectivity or fairness of the testing or examination process; or

(7)

evaluation material used to determine potential for promotion in the armed services, but only to the extent

that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section [553](#)(c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(I)

(1) Archival Records. -

Each agency record which is accepted by the Archivist of the United States for storage, processing, and servicing in accordance with section [3103](#) of title [44](#) shall, for the purposes of this section, be considered to be maintained by the agency which deposited the record and shall be subject to the provisions of this section. The Archivist of the United States shall not disclose the record except to the agency which maintains the record, or under rules established by that agency which are not inconsistent with the provisions of this section.

(2)

Each agency record pertaining to an identifiable individual which was transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, prior to the effective date of this section, shall, for the purposes of this section, be considered to be maintained by the National Archives and shall not be subject to the provisions of this section, except that a statement generally describing such records (modeled after the requirements relating to records subject to subsections (e)(4)(A) through (G) of this section) shall be published in the Federal Register.

(3)

Each agency record pertaining to an identifiable individual which is transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, on or after the effective date of this section, shall, for the purposes of this section, be considered to be maintained

by the National Archives and shall be exempt from the requirements of this section except subsections (e)(4) (A) through (G) and (e)(9) of this section.

(m)

(1) Government Contractors. -

When an agency provides by a contract for the operation by or on behalf of the agency of a system of records to accomplish an agency function, the agency shall, consistent with its authority, cause the requirements of this section to be applied to such system. For purposes of subsection (i) of this section any such contractor and any employee of such contractor, if such contract is agreed to on or after the effective date of this section, shall be considered to be an employee of an agency.

(2)

A consumer reporting agency to which a record is disclosed under section [3711](#)(e) of title [31](#) shall not be considered a contractor for the purposes of this section.

(n) Mailing Lists. -

An individual's name and address may not be sold or rented by an agency unless such action is specifically authorized by law. This provision shall not be construed to require the withholding of names and addresses otherwise permitted to be made public.

(o) Matching Agreements. -

(1)

No record which is contained in a system of records may be disclosed to a recipient agency or non-Federal agency for use in a computer matching program except pursuant to a written agreement between the source agency and the recipient agency or non-Federal agency specifying -

(A)

the purpose and legal authority for conducting the program;

(B)

the justification for the program and the anticipated results, including a specific estimate of any

savings;

(C)

a description of the records that will be matched, including each data element that will be used, the approximate number of records that will be matched, and the projected starting and completion dates of the matching program;

(D)

procedures for providing individualized notice at the time of application, and notice periodically thereafter as directed by the Data Integrity Board of such agency (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)), to -

(i)

applicants for and recipients of financial assistance or payments under Federal benefit programs, and

(ii)

applicants for and holders of positions as Federal personnel,

that any information provided by such applicants, recipients, holders, and individuals may be subject to verification through matching programs;

(E)

procedures for verifying information produced in such matching program as required by subsection (p);

(F)

procedures for the retention and timely destruction of identifiable records created by a recipient agency or non-Federal agency in such matching program;

(G)

procedures for ensuring the administrative, technical, and physical security of the records matched and the results of such programs;

(H)

prohibitions on duplication and redisclosure of records provided by the source agency within or

outside the recipient agency or the non-Federal agency, except where required by law or essential to the conduct of the matching program;

(I)

procedures governing the use by a recipient agency or non-Federal agency of records provided in a matching program by a source agency, including procedures governing return of the records to the source agency or destruction of records used in such program;

(J)

information on assessments that have been made on the accuracy of the records that will be used in such matching program; and

(K)

that the Comptroller General may have access to all records of a recipient agency or a non-Federal agency that the Comptroller General deems necessary in order to monitor or verify compliance with the agreement.

(2)

(A)

A copy of each agreement entered into pursuant to paragraph (1) shall -

(i)

be transmitted to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives; and

(ii)

be available upon request to the public.

(B)

No such agreement shall be effective until 30 days after the date on which such a copy is transmitted pursuant to subparagraph (A)(i).

(C)

Such an agreement shall remain in effect only for such period, not to exceed 18 months, as the Data

Integrity Board of the agency determines is appropriate in light of the purposes, and length of time necessary for the conduct, of the matching program.

(D)

Within 3 months prior to the expiration of such an agreement pursuant to subparagraph (C), the Data Integrity Board of the agency may, without additional review, renew the matching agreement for a current, ongoing matching program for not more than one additional year if -

(i)

such program will be conducted without any change; and

(ii)

each party to the agreement certifies to the Board in writing that the program has been conducted in compliance with the agreement.

(p) Verification and Opportunity to Contest Findings. -

(1)

In order to protect any individual whose records are used in a matching program, no recipient agency, non-Federal agency, or source agency may suspend, terminate, reduce, or make a final denial of any financial assistance or payment under a Federal benefit program to such individual, or take other adverse action against such individual, as a result of information produced by such matching program, until -

(A)

(i)

the agency has independently verified the information; or

(ii)

the Data Integrity Board of the agency, or in the case of a non-Federal agency the Data Integrity Board of the source agency, determines in accordance with guidance issued by the Director of the Office of Management and Budget that -

(I)

the information is limited to identification and amount of benefits paid by the source agency under a Federal benefit program; and

(II)

there is a high degree of confidence that the information provided to the recipient agency is accurate;

(B)

the individual receives a notice from the agency containing a statement of its findings and informing the individual of the opportunity to contest such findings; and

(C)

(i)

the expiration of any time period established for the program by statute or regulation for the individual to respond to that notice; or

(ii)

in the case of a program for which no such period is established, the end of the 30-day period beginning on the date on which notice under subparagraph (B) is mailed or otherwise provided to the individual.

(2)

Independent verification referred to in paragraph (1) requires investigation and confirmation of specific information relating to an individual that is used as a basis for an adverse action against the individual, including where applicable investigation and confirmation of -

(A)

the amount of any asset or income involved;

(B)

whether such individual actually has or had access to such asset or income for such individual's own use; and

(C)

the period or periods when the individual actually

had such asset or income.

(3)

Notwithstanding paragraph (1), an agency may take any appropriate action otherwise prohibited by such paragraph if the agency determines that the public health or public safety may be adversely affected or significantly threatened during any notice period required by such paragraph.

(q) Sanctions. -

(1)

Notwithstanding any other provision of law, no source agency may disclose any record which is contained in a system of records to a recipient agency or non-Federal agency for a matching program if such source agency has reason to believe that the requirements of subsection (p), or any matching agreement entered into pursuant to subsection (o), or both, are not being met by such recipient agency.

(2)

No source agency may renew a matching agreement unless -

(A)

the recipient agency or non-Federal agency has certified that it has complied with the provisions of that agreement; and

(B)

the source agency has no reason to believe that the certification is inaccurate.

(r) Report on New Systems and Matching Programs. -

Each agency that proposes to establish or make a significant change in a system of records or a matching program shall provide adequate advance notice of any such proposal (in duplicate) to the Committee on Government Operations of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget in order to permit an evaluation of the probable or potential effect of such proposal on the privacy or other rights of individuals.

(s) Biennial Report. -

The President shall biennially submit to the Speaker of the House of Representatives and the President pro tempore of the Senate a report -

(1)

describing the actions of the Director of the Office of Management and Budget pursuant to section 6 of the Privacy Act of 1974 during the preceding 2 years;

(2)

describing the exercise of individual rights of access and amendment under this section during such years;

(3)

identifying changes in or additions to systems of records;

(4)

containing such other information concerning administration of this section as may be necessary or useful to the Congress in reviewing the effectiveness of this section in carrying out the purposes of the Privacy Act of 1974.

(t)

(1) Effect of Other Laws. -

No agency shall rely on any exemption contained in section 552 of this title to withhold from an individual any record which is otherwise accessible to such individual under the provisions of this section.

(2)

No agency shall rely on any exemption in this section to withhold from an individual any record which is otherwise accessible to such individual under the provisions of section 552 of this title.

(u) Data Integrity Boards. -

(1)

Every agency conducting or participating in a matching program shall establish a Data Integrity Board to oversee and coordinate among the various components of such agency the agency's implementation of this section.

(2)

Each Data Integrity Board shall consist of senior officials designated by the head of the agency, and shall include any senior official designated by the head of the agency as responsible for implementation of this section, and the inspector general of the agency, if any. The inspector general shall not serve as chairman of the Data Integrity Board.

(3)

Each Data Integrity Board -

(A)

shall review, approve, and maintain all written agreements for receipt or disclosure of agency records for matching programs to ensure compliance with subsection (o), and all relevant statutes, regulations, and guidelines;

(B)

shall review all matching programs in which the agency has participated during the year, either as a source agency or recipient agency, determine compliance with applicable laws, regulations, guidelines, and agency agreements, and assess the costs and benefits of such programs;

(C)

shall review all recurring matching programs in which the agency has participated during the year, either as a source agency or recipient agency, for continued justification for such disclosures;

(D)

shall compile an annual report, which shall be submitted to the head of the agency and the Office of Management and Budget and made available to the public on request, describing the matching activities of the agency, including -

(i)

matching programs in which the agency has participated as a source agency or recipient agency;

(ii)

matching agreements proposed under subsection

(o) that were disapproved by the Board;

(iii)

any changes in membership or structure of the Board in the preceding year;

(iv)

the reasons for any waiver of the requirement in paragraph (4) of this section for completion and submission of a cost-benefit analysis prior to the approval of a matching program;

(v)

any violations of matching agreements that have been alleged or identified and any corrective action taken; and

(vi)

any other information required by the Director of the Office of Management and Budget to be included in such report;

(E)

shall serve as a clearinghouse for receiving and providing information on the accuracy, completeness, and reliability of records used in matching programs;

(F)

shall provide interpretation and guidance to agency components and personnel on the requirements of this section for matching programs;

(G)

shall review agency recordkeeping and disposal policies and practices for matching programs to assure compliance with this section; and

(H)

may review and report on any agency matching activities that are not matching programs.

(4)

(A)

Except as provided in subparagraphs (B) and (C), a Data Integrity Board shall not approve any written

agreement for a matching program unless the agency has completed and submitted to such Board a cost-benefit analysis of the proposed program and such analysis demonstrates that the program is likely to be cost effective. ¹²¹ "cost-effective."

(B)

The Board may waive the requirements of subparagraph (A) of this paragraph if it determines in writing, in accordance with guidelines prescribed by the Director of the Office of Management and Budget, that a cost-benefit analysis is not required.

(C)

A cost-benefit analysis shall not be required under subparagraph (A) prior to the initial approval of a written agreement for a matching program that is specifically required by statute. Any subsequent written agreement for such a program shall not be approved by the Data Integrity Board unless the agency has submitted a cost-benefit analysis of the program as conducted under the preceding approval of such agreement.

(5)

(A)

If a matching agreement is disapproved by a Data Integrity Board, any party to such agreement may appeal the disapproval to the Director of the Office of Management and Budget. Timely notice of the filing of such an appeal shall be provided by the Director of the Office of Management and Budget to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives.

(B)

The Director of the Office of Management and Budget may approve a matching agreement notwithstanding the disapproval of a Data Integrity Board if the Director determines that -

(i)

the matching program will be consistent with all applicable legal, regulatory, and policy requirements;

(ii)

there is adequate evidence that the matching agreement will be cost-effective; and

(iii)

the matching program is in the public interest.

(C)

The decision of the Director to approve a matching agreement shall not take effect until 30 days after it is reported to committees described in subparagraph (A).

(D)

If the Data Integrity Board and the Director of the Office of Management and Budget disapprove a matching program proposed by the inspector general of an agency, the inspector general may report the disapproval to the head of the agency and to the Congress.

(6)

In the reports required by paragraph (3)(D), agency matching activities that are not matching programs may be reported on an aggregate basis, if and to the extent necessary to protect ongoing law enforcement or counterintelligence investigations.

(v) Office of Management and Budget Responsibilities. -

The Director of the Office of Management and Budget shall -

(1)

develop and, after notice and opportunity for public comment, prescribe guidelines and regulations for the use of agencies in implementing the provisions of this section; and

(2)

provide continuing assistance to and oversight of the implementation of this section by agencies

[1] See References in Text note below.

[2] So in original. Probably should be

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TITLE 5. GOVERNMENT ORGANIZATION AND EMPLOYEES

PART I--THE AGENCIES GENERALLY

CHAPTER 5--ADMINISTRATIVE PROCEDURE

SUBCHAPTER II--ADMINISTRATIVE PROCEDURE

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Current through P.L. 107-11, approved 5-28-01

§ 552a. Records maintained on individuals

(a) Definitions.--For purposes of this section--

(1) the term "agency" means agency as defined in section 552(e) of this title;

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

(3) the term "maintain" includes maintain, collect, use, or disseminate;

(4) the term "record" means any item, collection, or grouping of information about an individual that is maintained by an agency, including, but not limited to, his education, financial transactions, medical history, and criminal or employment history and that contains his name, or the identifying number, symbol, or other identifying particular assigned to the individual, such as a finger or voice print or a photograph;

(5) the term "system of records" means a group of any records under the control of any agency from which information is retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual;

(6) the term "statistical record" means a record in a system of records maintained for statistical research or reporting purposes only and not used in whole or in part in making any determination about an identifiable individual, except as provided by section 8 of title 13;

(7) the term "routine use" means, with respect to the disclosure of a record, the use of such record for a purpose which is compatible with the purpose for which it was collected;

(8) the term "matching program"--

(A) means any computerized comparison of--

(i) two or more automated systems of records or a system of records with non-Federal records for the purpose of--

(I) establishing or verifying the eligibility of, or continuing compliance with statutory and regulatory requirements by, applicants for, recipients or beneficiaries of, participants in, or providers of services with respect to, cash or in-kind assistance or payments under Federal benefit programs, or

(II) recouping payments or delinquent debts under such Federal benefit programs, or

(ii) two or more automated Federal personnel or payroll systems of records or a system of Federal personnel or payroll records with non-Federal records,

(B) but does not include--

(i) matches performed to produce aggregate statistical data without any personal identifiers;

(ii) matches performed to support any research or statistical project, the specific data of which may not be used to make decisions concerning the rights, benefits, or privileges of specific individuals;

(iii) matches performed, by an agency (or component thereof) which performs as its principal function any activity pertaining to the enforcement of criminal laws, subsequent to the initiation of a specific criminal or civil law enforcement investigation of a named person or persons for the purpose of gathering evidence against such person or persons;

(iv) matches of tax information (I) pursuant to section 6103(d) of the Internal Revenue Code of 1986, (II) for purposes of tax administration as defined in section 6103(b)(4) of such Code, (III) for the purpose of intercepting a tax refund due an individual under authority granted by section 404(e), 464, or 1137 of the Social Security Act; or (IV) for the purpose of intercepting a tax refund due an individual under any other tax refund intercept program authorized by statute which has been determined by the Director of the Office of Management and Budget to contain verification, notice, and hearing requirements that are substantially similar to the procedures in section 1137 of the Social Security Act;

(v) matches--

(I) using records predominantly relating to Federal personnel, that are performed for routine administrative purposes (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)); or

(II) conducted by an agency using only records from systems of records maintained by that agency;

if the purpose of the match is not to take any adverse financial, personnel, disciplinary, or other adverse action against Federal personnel [FN1]

(vi) matches performed for foreign counterintelligence purposes or to produce background checks for security clearances of Federal personnel or Federal contractor personnel;

(vii) matches performed incident to a levy described in section 6103(k)(8) of the Internal Revenue Code of 1986; or

(viii) matches performed pursuant to section 202(x)(3) or 1611(e)(1) of the Social Security Act (42 U.S.C. 402(x)(3), 1382(e)(1));

(9) the term "recipient agency" means any agency, or contractor thereof, receiving records contained in a system of records from a source agency for use in a matching program;

(10) the term "non-Federal agency" means any State or local government, or agency thereof, which receives records contained in a system of records from a source agency for use in a matching program;

(11) the term "source agency" means any agency which discloses records contained in a system of records to be used in a matching program, or any State or local government, or agency thereof, which discloses records to be used in a matching program;

(12) the term "Federal benefit program" means any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals; and

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals [FN2] entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

(b) Conditions of disclosure.--No agency shall disclose any record which is contained in a system of records by any means of communication to any person, or to another agency, except pursuant to a written request by, or with the prior written consent of, the individual to whom the record pertains, unless disclosure of the record would be--

(1) to those officers and employees of the agency which maintains the record who have a need for the record in the performance of their duties;

(2) required under section 552 of this title;

(3) for a routine use as defined in subsection (a)(7) of this section and described under subsection (e)(4)(D) of this section;

(4) to the Bureau of the Census for purposes of planning or carrying out a census or survey or related activity pursuant to the provisions of title 13;

(5) to a recipient who has provided the agency with advance adequate written assurance that the record will be used solely as a statistical research or reporting record, and the record is to be transferred in a form that is not individually identifiable;

(6) to the National Archives and Records Administration as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, or for evaluation by the Archivist of the United States or the designee of the Archivist to determine whether the record has such value;

(7) to another agency or to an instrumentality of any governmental jurisdiction within or under the control of the United States for a civil or criminal law enforcement activity if the activity is authorized by law, and if the head of the agency or instrumentality has made a written request to the agency which maintains the record specifying the particular portion desired and the law enforcement activity for which the record is sought;

(8) to a person pursuant to a showing of compelling circumstances affecting the health or safety of an individual if upon such disclosure notification is transmitted to the last known address of such individual;

(9) to either House of Congress, or, to the extent of matter within its jurisdiction, any committee or subcommittee thereof, any joint committee of Congress or subcommittee of any such joint committee;

(10) to the Comptroller General, or any of his authorized representatives, in the course of the performance of the duties of the General Accounting Office;

(11) pursuant to the order of a court of competent jurisdiction; or

(12) to a consumer reporting agency in accordance with section 3711(e) of title 31.

(c) Accounting of certain disclosures.--Each agency, with respect to each system of records under its control, shall--

(1) except for disclosures made under subsections (b)(1) or (b)(2) of this section, keep an accurate accounting of--

(A) the date, nature, and purpose of each disclosure of a record to any person or to another agency made under subsection (b) of this section; and

(B) the name and address of the person or agency to whom the disclosure is made;

(2) retain the accounting made under paragraph (1) of this subsection for at least five years or the life of the record, whichever is longer, after the disclosure for which the accounting is made;

(3) except for disclosures made under subsection (b)(7) of this section, make the accounting made under paragraph (1) of this subsection available to the individual named in the record at his request; and

(4) inform any person or other agency about any correction or notation of dispute made by the agency in accordance with subsection (d) of this section of any record that has been disclosed to the person or agency if an accounting of the disclosure was made.

(d) Access to records.--Each agency that maintains a system of records shall--

(1) upon request by any individual to gain access to his record or to any information pertaining to him which is contained in the system, permit him and upon his request, a person of his own choosing to accompany him, to review the record and have a copy made of all or any portion thereof in a form comprehensible to him, except that the agency may require the individual to furnish a written statement authorizing discussion of that individual's record in the accompanying person's presence;

(2) permit the individual to request amendment of a record pertaining to him and--

(A) not later than 10 days (excluding Saturdays, Sundays, and legal public holidays) after the date of receipt of such request, acknowledge in writing such receipt; and

(B) promptly, either--

(i) make any correction of any portion thereof which the individual believes is not accurate, relevant, timely, or complete; or

(ii) inform the individual of its refusal to amend the record in accordance with his request, the reason for the refusal, the procedures established by the agency for the individual to request a review of that refusal by the head of the agency or an officer designated by the head of the agency, and the name and business address of that official;

(3) permit the individual who disagrees with the refusal of the agency to amend his record to request a review of such refusal, and not later than 30 days (excluding Saturdays, Sundays, and legal public holidays) from the date on which the individual requests such review, complete such review and make a final determination unless, for good cause shown, the head of the agency extends such 30-day period; and if, after his review, the reviewing official also refuses to amend the record in accordance with the request, permit the individual to file with the agency a concise statement setting forth the reasons for his disagreement with the refusal of the agency, and notify the individual of the provisions for judicial review of the reviewing official's determination under subsection (g)(1)(A) of this section;

(4) in any disclosure, containing information about which the individual has filed a statement of disagreement, occurring after the filing of the statement under paragraph (3) of this subsection, clearly note any portion of the record which is disputed and provide copies of the statement and, if the agency deems it

appropriate, copies of a concise statement of the reasons of the agency for not making the amendments requested, to persons or other agencies to whom the disputed record has been disclosed; and

(5) nothing in this section shall allow an individual access to any information compiled in reasonable anticipation of a civil action or proceeding.

(e) Agency requirements.--Each agency that maintains a system of records shall--

(1) maintain in its records only such information about an individual as is relevant and necessary to accomplish a purpose of the agency required to be accomplished by statute or by executive order of the President;

(2) collect information to the greatest extent practicable directly from the subject individual when the information may result in adverse determinations about an individual's rights, benefits, and privileges under Federal programs;

(3) inform each individual whom it asks to supply information, on the form which it uses to collect the information or on a separate form that can be retained by the individual--

(A) the authority (whether granted by statute, or by executive order of the President) which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary;

(B) the principal purpose or purposes for which the information is intended to be used;

(C) the routine uses which may be made of the information, as published pursuant to paragraph (4)(D) of this subsection; and

(D) the effects on him, if any, of not providing all or any part of the requested information;

(4) subject to the provisions of paragraph (11) of this subsection, publish in the Federal Register upon establishment or revision a notice of the existence and character of the system of records, which notice shall include--

(A) the name and location of the system;

(B) the categories of individuals on whom records are maintained in the system;

(C) the categories of records maintained in the system;

(D) each routine use of the records contained in the system, including the categories of users and the purpose of such use;

(E) the policies and practices of the agency regarding storage, retrievability, access controls, retention, and disposal of the records;

(F) the title and business address of the agency official who is responsible for the system of records;

(G) the agency procedures whereby an individual can be notified at his request if the system of records contains a record pertaining to him;

(H) the agency procedures whereby an individual can be notified at his request how he can gain access to any record pertaining to him contained in the system of records, and how he can contest its content; and

(I) the categories of sources of records in the system;

(5) maintain all records which are used by the agency in making any determination about any individual with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination;

(6) prior to disseminating any record about an individual to any person other than an agency, unless the dissemination is made pursuant to subsection (b)(2) of this section, make reasonable efforts to assure that such records are accurate, complete, timely, and relevant for agency purposes;

(7) maintain no record describing how any individual exercises rights guaranteed by the First Amendment unless expressly authorized by statute or by the individual about whom the record is maintained or unless pertinent to and within the scope of an authorized law enforcement activity;

(8) make reasonable efforts to serve notice on an individual when any record on such individual is made available to any person under compulsory legal process when such process becomes a matter of public record;

(9) establish rules of conduct for persons involved in the design, development, operation, or maintenance of any system of records, or in maintaining any record, and instruct each such person with respect to such rules and the requirements of this section, including any other rules and procedures adopted pursuant to this section and the penalties for noncompliance;

(10) establish appropriate administrative, technical, and physical safeguards to insure the security and confidentiality of records and to protect against any anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained;

(11) at least 30 days prior to publication of information under paragraph (4)(D) of this subsection, publish in the Federal Register notice of any new use or intended use of the information in the system, and provide an opportunity for interested persons to submit written data, views, or arguments to the agency; and

(12) if such agency is a recipient agency or a source agency in a matching program with a non-Federal agency, with respect to any establishment or revision of a matching program, at least 30 days prior to conducting such program, publish in the Federal Register notice of such establishment or revision.

(f) Agency rules.--In order to carry out the provisions of this section, each agency that maintains a system of records shall promulgate rules, in accordance with the requirements (including general notice) of section 553

of this title, which shall--

(1) establish procedures whereby an individual can be notified in response to his request if any system of records named by the individual contains a record pertaining to him;

(2) define reasonable times, places, and requirements for identifying an individual who requests his record or information pertaining to him before the agency shall make the record or information available to the individual;

(3) establish procedures for the disclosure to an individual upon his request of his record or information pertaining to him, including special procedure, if deemed necessary, for the disclosure to an individual of medical records, including psychological records, pertaining to him;

(4) establish procedures for reviewing a request from an individual concerning the amendment of any record or information pertaining to the individual, for making a determination on the request, for an appeal within the agency of an initial adverse agency determination, and for whatever additional means may be necessary for each individual to be able to exercise fully his rights under this section; and

(5) establish fees to be charged, if any, to any individual for making copies of his record, excluding the cost of any search for and review of the record.

The Office of the Federal Register shall biennially compile and publish the rules promulgated under this subsection and agency notices published under subsection (e)(4) of this section in a form available to the public at low cost.

(g)(1) Civil remedies.--Whenever any agency

(A) makes a determination under subsection (d)(3) of this section not to amend an individual's record in accordance with his request, or fails to make such review in conformity with that subsection;

(B) refuses to comply with an individual request under subsection (d)(1) of this section;

(C) fails to maintain any record concerning any individual with such accuracy, relevance, timeliness, and completeness as is necessary to assure fairness in any determination relating to the qualifications, character, rights, or opportunities of, or benefits to the individual that may be made on the basis of such record, and consequently a determination is made which is adverse to the individual; or

(D) fails to comply with any other provision of this section, or any rule promulgated thereunder, in such a way as to have an adverse effect on an individual,

the individual may bring a civil action against the agency, and the district courts of the United States shall have jurisdiction in the matters under the provisions of this subsection.

(2)(A) In any suit brought under the provisions of subsection (g)(1)(A) of this section, the court may order the agency to amend the individual's record in accordance with his request or in such other way as the court

may direct. In such a case the court shall determine the matter de novo.

(B) The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(3)(A) In any suit brought under the provisions of subsection (g)(1)(B) of this section, the court may enjoin the agency from withholding the records and order the production to the complainant of any agency records improperly withheld from him. In such a case the court shall determine the matter de novo, and may examine the contents of any agency records in camera to determine whether the records or any portion thereof may be withheld under any of the exemptions set forth in subsection (k) of this section, and the burden is on the agency to sustain its action.

(B) The court may assess against the United States reasonable attorney fees and other litigation costs reasonably incurred in any case under this paragraph in which the complainant has substantially prevailed.

(4) In any suit brought under the provisions of subsection (g)(1)(C) or (D) of this section in which the court determines that the agency acted in a manner which was intentional or willful, the United States shall be liable to the individual in an amount equal to the sum of--

(A) actual damages sustained by the individual as a result of the refusal or failure, but in no case shall a person entitled to recovery receive less than the sum of \$1,000; and

(B) the costs of the action together with reasonable attorney fees as determined by the court.

(5) An action to enforce any liability created under this section may be brought in the district court of the United States in the district in which the complainant resides, or has his principal place of business, or in which the agency records are situated, or in the District of Columbia, without regard to the amount in controversy, within two years from the date on which the cause of action arises, except that where an agency has materially and willfully misrepresented any information required under this section to be disclosed to an individual and the information so misrepresented is material to establishment of the liability of the agency to the individual under this section, the action may be brought at any time within two years after discovery by the individual of the misrepresentation. Nothing in this section shall be construed to authorize any civil action by reason of any injury sustained as the result of a disclosure of a record prior to September 27, 1975.

(h) Rights of legal guardians.--For the purposes of this section, the parent of any minor, or the legal guardian of any individual who has been declared to be incompetent due to physical or mental incapacity or age by a court of competent jurisdiction, may act on behalf of the individual.

(i)(1) Criminal penalties.--Any officer or employee of an agency, who by virtue of his employment or official position, has possession of, or access to, agency records which contain individually identifiable information the disclosure of which is prohibited by this section or by rules or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(2) Any officer or employee of any agency who willfully maintains a system of records without meeting the

notice requirements of subsection (e)(4) of this section shall be guilty of a misdemeanor and fined not more than \$5,000.

(3) Any person who knowingly and willfully requests or obtains any record concerning an individual from an agency under false pretenses shall be guilty of a misdemeanor and fined not more than \$5,000.

(j) General exemptions.--The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections 553(b)(1), (2), and (3), (c), and (e) of this title, to exempt any system of records within the agency from any part of this section except subsections (b), (c)(1) and (2), (e)(4)(A) through (F), (e)(6), (7), (9), (10), and (11), and (i) if the system of records is--

(1) maintained by the Central Intelligence Agency; or

(2) maintained by an agency or component thereof which performs as its principal function any activity pertaining to the enforcement of criminal laws, including police efforts to prevent, control, or reduce crime or to apprehend criminals, and the activities of prosecutors, courts, correctional, probation, pardon, or parole authorities, and which consists of (A) information compiled for the purpose of identifying individual criminal offenders and alleged offenders and consisting only of identifying data and notations of arrests, the nature and disposition of criminal charges, sentencing, confinement, release, and parole and probation status; (B) information compiled for the purpose of a criminal investigation, including reports of informants and investigators, and associated with an identifiable individual; or (C) reports identifiable to an individual compiled at any stage of the process of enforcement of the criminal laws from arrest or indictment through release from supervision.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section 553(c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(k) Specific exemptions.--The head of any agency may promulgate rules, in accordance with the requirements (including general notice) of sections 553(b)(1), (2), and (3), (c), and (e) of this title, to exempt any system of records within the agency from subsections (c)(3), (d), (e)(1), (e)(4)(G), (H), and (I) and (f) of this section if the system of records is--

(1) subject to the provisions of section 552(b)(1) of this title;

(2) investigatory material compiled for law enforcement purposes, other than material within the scope of subsection (j)(2) of this section: Provided, however, That if any individual is denied any right, privilege, or benefit that he would otherwise be entitled by Federal law, or for which he would otherwise be eligible, as a result of the maintenance of such material, such material shall be provided to such individual, except to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(3) maintained in connection with providing protective services to the President of the United States or other individuals pursuant to section 3056 of title 18;

(4) required by statute to be maintained and used solely as statistical records;

(5) investigatory material compiled solely for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment, military service, Federal contracts, or access to classified information, but only to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence;

(6) testing or examination material used solely to determine individual qualifications for appointment or promotion in the Federal service the disclosure of which would compromise the objectivity or fairness of the testing or examination process; or

(7) evaluation material used to determine potential for promotion in the armed services, but only to the extent that the disclosure of such material would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, or, prior to the effective date of this section, under an implied promise that the identity of the source would be held in confidence.

At the time rules are adopted under this subsection, the agency shall include in the statement required under section 553(c) of this title, the reasons why the system of records is to be exempted from a provision of this section.

(l)(1) Archival records.--Each agency record which is accepted by the Archivist of the United States for storage, processing, and servicing in accordance with section 3103 of title 44 shall, for the purposes of this section, be considered to be maintained by the agency which deposited the record and shall be subject to the provisions of this section. The Archivist of the United States shall not disclose the record except to the agency which maintains the record, or under rules established by that agency which are not inconsistent with the provisions of this section.

(2) Each agency record pertaining to an identifiable individual which was transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, prior to the effective date of this section, shall, for the purposes of this section, be considered to be maintained by the National Archives and shall not be subject to the provisions of this section, except that a statement generally describing such records (modeled after the requirements relating to records subject to subsections (e)(4)(A) through (G) of this section) shall be published in the Federal Register.

(3) Each agency record pertaining to an identifiable individual which is transferred to the National Archives of the United States as a record which has sufficient historical or other value to warrant its continued preservation by the United States Government, on or after the effective date of this section, shall, for the purposes of this section, be considered to be maintained by the National Archives and shall be exempt from the requirements of this section except subsections (e)(4)(A) through (G) and (e)(9) of this section.

(m)(1) Government contractors.--When an agency provides by a contract for the operation by or on behalf of the agency of a system of records to accomplish an agency function, the agency shall, consistent with its

authority, cause the requirements of this section to be applied to such system. For purposes of subsection (i) of this section any such contractor and any employee of such contractor, if such contract is agreed to on or after the effective date of this section, shall be considered to be an employee of an agency.

(2) A consumer reporting agency to which a record is disclosed under section 3711(e) of title 31 shall not be considered a contractor for the purposes of this section.

(n) **Mailing lists.**--An individual's name and address may not be sold or rented by an agency unless such action is specifically authorized by law. This provision shall not be construed to require the withholding of names and addresses otherwise permitted to be made public.

(o) **Matching agreements.**--(1) No record which is contained in a system of records may be disclosed to a recipient agency or non-Federal agency for use in a computer matching program except pursuant to a written agreement between the source agency and the recipient agency or non-Federal agency specifying--

(A) the purpose and legal authority for conducting the program;

(B) the justification for the program and the anticipated results, including a specific estimate of any savings;

(C) a description of the records that will be matched, including each data element that will be used, the approximate number of records that will be matched, and the projected starting and completion dates of the matching program;

(D) procedures for providing individualized notice at the time of application, and notice periodically thereafter as directed by the Data Integrity Board of such agency (subject to guidance provided by the Director of the Office of Management and Budget pursuant to subsection (v)), to--

(i) applicants for and recipients of financial assistance or payments under Federal benefit programs, and

(ii) applicants for and holders of positions as Federal personnel,

that any information provided by such applicants, recipients, holders, and individuals may be subject to verification through matching programs;

(E) procedures for verifying information produced in such matching program as required by subsection (p);

(F) procedures for the retention and timely destruction of identifiable records created by a recipient agency or non-Federal agency in such matching program;

(G) procedures for ensuring the administrative, technical, and physical security of the records matched and the results of such programs;

(H) prohibitions on duplication and redisclosure of records provided by the source agency within or outside the recipient agency or the non-Federal agency, except where required by law or essential to the conduct of the matching program;

(I) procedures governing the use by a recipient agency or non-Federal agency of records provided in a matching program by a source agency, including procedures governing return of the records to the source agency or destruction of records used in such program;

(J) information on assessments that have been made on the accuracy of the records that will be used in such matching program; and

(K) that the Comptroller General may have access to all records of a recipient agency or a non-Federal agency that the Comptroller General deems necessary in order to monitor or verify compliance with the agreement.

(2)(A) A copy of each agreement entered into pursuant to paragraph (1) shall--

(i) be transmitted to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives; and

(ii) be available upon request to the public.

(B) No such agreement shall be effective until 30 days after the date on which such a copy is transmitted pursuant to subparagraph (A)(i).

(C) Such an agreement shall remain in effect only for such period, not to exceed 18 months, as the Data Integrity Board of the agency determines is appropriate in light of the purposes, and length of time necessary for the conduct, of the matching program.

(D) Within 3 months prior to the expiration of such an agreement pursuant to subparagraph (C), the Data Integrity Board of the agency may, without additional review, renew the matching agreement for a current, ongoing matching program for not more than one additional year if--

(i) such program will be conducted without any change; and

(ii) each party to the agreement certifies to the Board in writing that the program has been conducted in compliance with the agreement.

(p) Verification and opportunity to contest findings.--(1) In order to protect any individual whose records are used in a matching program, no recipient agency, non-Federal agency, or source agency may suspend, terminate, reduce, or make a final denial of any financial assistance or payment under a Federal benefit program to such individual, or take other adverse action against such individual, as a result of information produced by such matching program, until--

(A)(i) the agency has independently verified the information; or

(ii) the Data Integrity Board of the agency, or in the case of a non-Federal agency the Data Integrity Board of the source agency, determines in accordance with guidance issued by the Director of the Office of

Management and Budget that--

(I) the information is limited to identification and amount of benefits paid by the source agency under a Federal benefit program; and

(II) there is a high degree of confidence that the information provided to the recipient agency is accurate;

(B) the individual receives a notice from the agency containing a statement of its findings and informing the individual of the opportunity to contest such findings; and

(C)(i) the expiration of any time period established for the program by statute or regulation for the individual to respond to that notice; or

(ii) in the case of a program for which no such period is established, the end of the 30-day period beginning on the date on which notice under subparagraph (B) is mailed or otherwise provided to the individual.

(2) Independent verification referred to in paragraph (1) requires investigation and confirmation of specific information relating to an individual that is used as a basis for an adverse action against the individual, including where applicable investigation and confirmation of--

(A) the amount of any asset or income involved;

(B) whether such individual actually has or had access to such asset or income for such individual's own use; and

(C) the period or periods when the individual actually had such asset or income.

(3) Notwithstanding paragraph (1), an agency may take any appropriate action otherwise prohibited by such paragraph if the agency determines that the public health or public safety may be adversely affected or significantly threatened during any notice period required by such paragraph.

(q) Sanctions.--(1) Notwithstanding any other provision of law, no source agency may disclose any record which is contained in a system of records to a recipient agency or non-Federal agency for a matching program if such source agency has reason to believe that the requirements of subsection (p), or any matching agreement entered into pursuant to subsection (o), or both, are not being met by such recipient agency.

(2) No source agency may renew a matching agreement unless--

(A) the recipient agency or non-Federal agency has certified that it has complied with the provisions of that agreement; and

(B) the source agency has no reason to believe that the certification is inaccurate.

(r) Report on new systems and matching programs.--Each agency that proposes to establish or make a significant change in a system of records or a matching program shall provide adequate advance notice of any

such proposal (in duplicate) to the Committee on Government Operations of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget in order to permit an evaluation of the probable or potential effect of such proposal on the privacy or other rights of individuals.

(s) Biennial report.--The President shall biennially submit to the Speaker of the House of Representatives and the President pro tempore of the Senate a report--

(1) describing the actions of the Director of the Office of Management and Budget pursuant to section 6 of the Privacy Act of 1974 during the preceding 2 years;

(2) describing the exercise of individual rights of access and amendment under this section during such years;

(3) identifying changes in or additions to systems of records;

(4) containing such other information concerning administration of this section as may be necessary or useful to the Congress in reviewing the effectiveness of this section in carrying out the purposes of the Privacy Act of 1974.

(t)(1) Effect of other laws.--No agency shall rely on any exemption contained in section 552 of this title to withhold from an individual any record which is otherwise accessible to such individual under the provisions of this section.

(2) No agency shall rely on any exemption in this section to withhold from an individual any record which is otherwise accessible to such individual under the provisions of section 552 of this title.

(u) Data Integrity Boards.--**(1)** Every agency conducting or participating in a matching program shall establish a Data Integrity Board to oversee and coordinate among the various components of such agency the agency's implementation of this section.

(2) Each Data Integrity Board shall consist of senior officials designated by the head of the agency, and shall include any senior official designated by the head of the agency as responsible for implementation of this section, and the inspector general of the agency, if any. The inspector general shall not serve as chairman of the Data Integrity Board.

(3) Each Data Integrity Board--

(A) shall review, approve, and maintain all written agreements for receipt or disclosure of agency records for matching programs to ensure compliance with subsection (o), and all relevant statutes, regulations, and guidelines;

(B) shall review all matching programs in which the agency has participated during the year, either as a source agency or recipient agency, determine compliance with applicable laws, regulations, guidelines, and agency agreements, and assess the costs and benefits of such programs;

(C) shall review all recurring matching programs in which the agency has participated during the year, either as a source agency or recipient agency, for continued justification for such disclosures;

(D) shall compile an annual report, which shall be submitted to the head of the agency and the Office of Management and Budget and made available to the public on request, describing the matching activities of the agency, including--

(i) matching programs in which the agency has participated as a source agency or recipient agency;

(ii) matching agreements proposed under subsection (o) that were disapproved by the Board;

(iii) any changes in membership or structure of the Board in the preceding year;

(iv) the reasons for any waiver of the requirement in paragraph (4) of this section for completion and submission of a cost-benefit analysis prior to the approval of a matching program;

(v) any violations of matching agreements that have been alleged or identified and any corrective action taken; and

(vi) any other information required by the Director of the Office of Management and Budget to be included in such report;

(E) shall serve as a clearinghouse for receiving and providing information on the accuracy, completeness, and reliability of records used in matching programs;

(F) shall provide interpretation and guidance to agency components and personnel on the requirements of this section for matching programs;

(G) shall review agency recordkeeping and disposal policies and practices for matching programs to assure compliance with this section; and

(H) may review and report on any agency matching activities that are not matching programs.

(4)(A) Except as provided in subparagraphs (B) and (C), a Data Integrity Board shall not approve any written agreement for a matching program unless the agency has completed and submitted to such Board a cost-benefit analysis of the proposed program and such analysis demonstrates that the program is likely to be cost effective. [FN3]

(B) The Board may waive the requirements of subparagraph (A) of this paragraph if it determines in writing, in accordance with guidelines prescribed by the Director of the Office of Management and Budget, that a cost-benefit analysis is not required.

(C) A cost-benefit analysis shall not be required under subparagraph (A) prior to the initial approval of a written agreement for a matching program that is specifically required by statute. Any subsequent written

agreement for such a program shall not be approved by the Data Integrity Board unless the agency has submitted a cost-benefit analysis of the program as conducted under the preceding approval of such agreement.

(5)(A) If a matching agreement is disapproved by a Data Integrity Board, any party to such agreement may appeal the disapproval to the Director of the Office of Management and Budget. Timely notice of the filing of such an appeal shall be provided by the Director of the Office of Management and Budget to the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives.

(B) The Director of the Office of Management and Budget may approve a matching agreement notwithstanding the disapproval of a Data Integrity Board if the Director determines that--

(i) the matching program will be consistent with all applicable legal, regulatory, and policy requirements;

(ii) there is adequate evidence that the matching agreement will be cost- effective; and

(iii) the matching program is in the public interest.

(C) The decision of the Director to approve a matching agreement shall not take effect until 30 days after it is reported to committees described in subparagraph (A).

(D) If the Data Integrity Board and the Director of the Office of Management and Budget disapprove a matching program proposed by the inspector general of an agency, the inspector general may report the disapproval to the head of the agency and to the Congress.

(6) In the reports required by paragraphs (3)(D), agency matching activities that are not matching programs may be reported on an aggregate basis, if and to the extent necessary to protect ongoing law enforcement or counterintelligence investigations.

[(7) Redesignated (6)]

(v) Office of Management and Budget responsibilities.--The Director of the Office of Management and Budget shall--

(1) develop and, after notice and opportunity for public comment, prescribe guidelines and regulations for the use of agencies in implementing the provisions of this section; and

(2) provide continuing assistance to and oversight of the implementation of this section by agencies.

CREDIT(S)

1996 Main Volume

(Added Pub.L. 93-579, § 3, Dec. 31, 1974, 88 Stat. 1897, and amended Pub.L. 94- 183, § 2(2), Dec. 31, 1975,

89 Stat. 1057; Pub.L. 97-365, § 2, Oct. 25, 1982, 96 Stat. 1749; Pub.L. 97-375, Title II, § 201(a), (b), Dec. 21, 1982, 96 Stat. 1821; Pub.L. 97-452, § 2(a)(1), Jan. 12, 1983, 96 Stat. 2478; Pub.L. 98-477, § 2(c), Oct. 15, 1984, 98 Stat. 2211; Pub.L. 98-497, Title I, § 107(g), Oct. 19, 1984, 98 Stat. 2292; Pub.L. 100-503, §§ 2 to 6(a), 7, 8, Oct. 18, 1988, 102 Stat. 2507 to 2514; Pub.L. 101-508, Title VII, § 7201(b)(1), Nov. 5, 1990, 104 Stat. 1388-334; Pub.L. 103-66, Title XIII, § 13581(c), Aug. 10, 1993, 107 Stat. 611.)

2001 Electronic Update

(As amended Pub.L. 104-193, Title I, § 110(w), Aug. 22, 1996, 110 Stat. 2175; Pub.L. 104-226, § 1(b)(3), Oct. 2, 1996, 110 Stat. 3033; Pub.L. 104-316, Title I, § 115(g)(2)(B), Oct. 19, 1996, 110 Stat. 3835; Pub.L. 105-34, Title X, § 1026(b)(2), Aug. 5, 1997, 111 Stat. 925; Pub.L. 105-362, Title XIII, § 1301(d), Nov. 10, 1998, 112 Stat. 3293; Pub.L. 106-170, Title IV, § 402(a)(2),

3(27)(68)1 (1-1-90)

General

3(27)(68)1.1 (1-1-90)

Purpose

(1) The codes herein are specified by the Tax Systems and Compliance Systems Divisions (Computer Services) and apply to processing of all transactions affecting the Business Master File (BMF), Individual Master File (IMF), Employee Plans Master File (EPMF), Integrated Data Retrieval System (IDRS), and the Individual Retirement Account File (IRAF).

(2) All codes contained herein are explained and defined in the various projects to which they apply. This manual is a compilation of those codes to provide a ready reference for management and to assist in the understanding of reports and other outputs containing coded data. As a word of caution, it is noted that revisions to this manual may lag behind the updating of the various projects responsible for the application of the individual codes.

3(27)(68)1.2 (1-1-90)

Scope

This Section of IRM III, Chapter 27 for ADP System Codes, identifies the codes used and briefly explains what processing occurs where such information is pertinent.

3(27)(68)1.3 (1-1-90)

Abbreviations and Terminology

Abbr.	Definition
23C DATE	Assessment Date; Notice Date
ABC	Alpha Block Control Number
ABS or ABST	Abstract (Number)
ACS	Automated Collection System
ADJ	Adjustment
ADP	Automatic Data Processing
ADR	Advance Dated Remittances
AGI	Adjusted Gross Income
AIMF	Audit Information Management File
AIMS	Audit Information Management System (IDRS)
AM	Accounts Maintenance
ANSC	Andover Service Center
AO	Area Office
AP	Adjustment Pending
ASED	Assessment Statute Expiration Date
ATS	Abusive Tax Shelter
ATSC	Atlanta Service Center
ATSDT	Abusive Tax Shelter Detection Team
AUSC	Austin Service Center
BEITC	Business Energy Investment Tax Credit
B & F	Business & Farm
BHR	Block Header Record
BMF	Business Master File
BOB	Block Out of Balance
BPR	Block Proof Record
BSC	Brookhaven Service Center
CAF	Centralized Authorization File

ADP and IRS Information 1997



Department of the Treasury
Internal Revenue Service
Document 6209 (Rev. 1-97)
Cat. No. 614620

OFFICIAL USE ONLY

3(27)(68)1.4 (1-1-90)
Authority for Other Documents

LEM 3(27)(68)0 provides the authority for two other documents, the contents of which are extracted from this manual. They are (1) Document 6209—ADP and IDRS Information, and (2) Document 5576—Vest Pocket Edition ADP Transaction Codes. Only Document 6209 is for Official Use Only.

3(27)(68)2 (1-1-90)
Entity Codes**3(27)(68)2.1** (1-1-90)
General

The Entity Codes identify the taxpayer as to account number, filing requirements, location, etc., and are recorded in the Entity Section of a taxpayer's account on the Master File.

3(27)(68)2.2 (1-1-90)
Entity Account Number

(1) Each taxpayer account is maintained on the BMF, IMF, IRAF, or EPMF in Entity Account Number sequence. All returns and transactions processed must contain the taxpayer's correct account number. The Entity Account Number (EAN) or Taxpayer Identification Number (TIN) are also referred to as Employer Identification Number (EIN) or Social Security Number (SSN).

(2) BMF Entity Account Number—a nine-digit number assigned by the Internal Revenue Service Centers (SC) to taxpayers who must file business returns, officially entitled Employers' Identification Number. The printed format is: xx-xxxxxxx. Form 706 and 709 accounts will be in Social Security Number (SSN) sequence.

(3) IMF and IRAF Entity Account Number—The nine-digit Social Security Number assigned by the Social Security Administration to all individuals required to file individual returns. The printed format is: xxx-xx-xxxx.

(4) EPMF Accounts—Accounts are maintained in Employer Identification Number sequence.

(5) Temporary IMF or IRAF Social Security Number—a nine-digit temporary number assigned by the Service Center: (9xx)-(xx)-(xxxx).

(a) 900 through 999—indicates number is a temporary SSN.

(b) The code of the service center assigning the number.

(c) Numbers assigned consecutively beginning with 0001.

(d) The printed format of a Temporary IMF or IRAF Entity Account Number is Txxxxxxx.

(6) IMF and IRAF: For printing on other than taxpayer notices and transcripts, a tenth digit (either zero or one and referred to as the SSN Validity Digit) is shown to the right of the 9-digit SSN. An asterisk (*) appears next to the SSN on taxpayers notices and transcripts to indicate the SSN is invalid for the particular taxpayer.

SSN Validity Digit	Explanation
0	The SSN is valid for the taxpayer using it.
1	The SSN is not valid for the taxpayer using it.

3(27)(68)1.4 (1-1-90)
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SSN Validity Digit	Explanation
0	The SSN is valid for the taxpayer using it.
1	The SSN is not valid for the taxpayer using it.

Exhibit 35(65)0-17

Transcript Format—IMF Entity Data Display

1. IMF Entity Heading—All transcripts except for IMF Literal Transcripts (see Exhibit 35(65)0-19 Cont. (4))

a) Format

1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79
123456789012345678901234567890123456789012345678901234567890							
1							
2							
3							
4							
5	1 2	3					
6		4					
7		6					
8	5	7	8	9	SPOUSE SSN- 10		
9					PRIOR NAME CONTROL- 11	FZ- 12 - 13	
10	LOC- 14 - 15	TDI-16	ACS-1	AIMS-18	MFR-19	VAL-20	IRA- 21 CAF-22
11	YEAR REMOVED-23	ENT EXT CYCLE- 24			FYM-25	SCS-26	CRINV-2 130-28 29
12					RPTR-30	PMF-31	SHELT-32 BANKRPT-33
13					ENT RWMS QUE-34	TDI PRIOR RES-35	
14					ENT TDA YLD SCR- 37		
15					ENT TDI YLD SCR- 38		
16					ACCRETION-39	MIN SE-36	
17							
18	50 5	52		53			
19							
20	CVPN	54					
21							
22	LAST RET-55	M/E-5 57	COND-5	FLC-60	61		
23							
24							
123456789012345678901234567890123456789012345678901234567890							
1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-79

b) Record Element Description

Item	Description
1	NAME LINE YEAR
2	FILING STATUS CODE—See LEM 3(27)(68)0
3	PRIMARY NAME LINE
4	SECOND NAME LINE (if present may be CONTINUED NAME LINE or FOREIGN ADDRESS LINE, or CARE OF NAME LINE).
5	ADDRESS CHANGE CYCLE—Cycle the latest address change posted
6	STREET ADDRESS
7	CITY
8	STATE
9	ZIP CODE
10	SPOUSES SSN
11	PRIOR NAME CONTROL
12	LEFT HAND FREEZE CODES—See LEM 3(27)(68)0
13	RIGHT HAND FREEZE CODES—See LEM 3(27)(68)0
14	PRIMARY LOCATION CODES
15	TDA LOCATION CODES
16	TDI INDICATOR
17	AUTOMATED COLLECTION SYSTEM (ACS) INDICATOR
18	AIMS INDICATOR
19	MAIL FILE REQUIREMENTS—See LEM 3(27)(68)0 for appropriate codes

Exhibit 35(65)0-17 Cont. (1)**Transcript Format—IMF Entity Data Display**

Item	Description
20	<p>INVALID SSN FREEZE INDICATOR</p> <p>0 or blank—Invalid SSN Freeze is in effect.</p> <p>1 —Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only.</p> <p>2 —Invalid SSN Freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only.</p> <p>4 —Account on the invalid segment and the Invalid SSN Freeze has been released by a transaction (other than TC 100, 90X, 92X or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM-1 file. The DM-1 file is updated on a quarterly basis.</p> <p>5 —Combination of 1 and 4 above.</p> <p>6 —Combination of 2 and 4 above.</p> <p>8 —Account on invalid segment and TC 510 posted to account.</p> <p>9 —Combination of 1 and 8 above.</p> <p>A —Combination of 2 and 8 above.</p> <p>C —Combination of 4 and 8 above.</p> <p>D —Combination of 1, 4 and 8 above.</p> <p>E —Combination of 2, 4 and 8 above.</p> <p>F —Combination of 1, 2, 4 and 8 above.</p>
21	IRA FILING HISTORY CODES—Carries the history of IRA Accounts from 1975 (left most position), through 1989. Indicator will appear for those years an IRA Account is present. See LEM 3(27)(68)0 for description of the values which can appear for each year.
22	CAF CODE
23	YEAR REMOVED—will be significant only for accounts which have aged off from the Regular IMF to the Dropped Master File, which has only a minimum amount of data. Refer to the Microfilm Retention Register for more information, if desired
24	ENTITY EXTRACTION CYCLE—According to Master File processing, this is the cycle that the account was last extracted to the IDRS Taxpayer Information File. If no record of the last extraction, this field is blank.
25	FISCAL YEAR MONTH—from the most current First Name Line on the Master File entity.
26	<p>SCRAMBLED SSN INDICATOR—</p> <p>Blank—No scrambled SSN</p> <p>1—Two taxpayers are using the same SSN</p>
27	<p>CRIMINAL INVESTIGATION INDICATOR—Blank—No freeze set</p> <p>Z—Indicates a posted unreversed TC914 or TC916 is present in a tax module. See tax module displays for further information. Indicates account is under investigation by the Criminal Investigation Division.</p> <p>Y—Indicates a Refund Scheme Freeze (TC918).</p>
28	<p>TC130 INDICATOR—Transaction Code 130 Freeze Indicator, displays code of Service Center which currently controls the 130 freeze.</p> <p>Blank—No 130 Freeze</p> <p>NN—TC130 present (Refer to LEM 3(27)(68)0 for S.C. codes)</p>
29	POTENTIALLY DANGEROUS TAXPAYER LITERAL or KILLED IN TERRORIST ACTION LITERAL or HOSTAGE LITERAL. "PDT" or "KITA" or "HSTG" or blanks (if none apply).
30	<p>TAXPAYER REPEATER INDICATOR</p> <p>1—Initial issuance of TDI/Notice for One Tax Module</p> <p>2—Multiple module issuance of TDI/Notice</p> <p>3—At least one module is in First Notice Status 19 or 21, and No Other Modules are in Status 23 or 60.</p>
31	PAYER MASTER FILE INDICATOR. If set, value is "1".
32	TAX SHELTER INDICATOR
33	BANKRUPTCY INDICATOR
34	<p>RESOURCES AND WORKLOAD MANAGEMENT SYSTEM QUEUE INDICATOR (TIF only):</p> <p>0—Not Significant</p> <p>1—TDA Account is in the queue</p> <p>2—TDI Account is in the queue</p>

Transcript Format—IMF Entity Data Display

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1		2		3		4	
ENMOD 123-45-6789		BLUE				*PDT*	
5	6	7	8	9	10		
SPOUSE-SSN		CAF=		PL-PT-PN-CH-AH-NH		SCSSN-CD	
11		12		13		14	
REVERSED VALIDITY ON TIF		INVLD-SSN-REL-CD=		LST-MF-EXTRCT-CYC-ENT=			
14	15	16	17	18	19	20	21
COMBAT-ZONE=		COMBAT-ZONE-ENTRY-DT=		COMBAT-ZONE-EXIT-DT=			
17		18		19		20	
FYM=		HOME-TELE-NUM=		CRIM-INVST-FREEZE=			
20	21	22	23	24	25	26	27
MAIL-FR=		OTHER-TELE-NUM=		PMF-IND=			
23		24		25		26	
EUGENE BLUE		NM-LINE-YEAR=		FS=			
26	27	28	29	30	31	32	33
25 RED WAY		ADDR-CHG-CYC=					
30		31		32		33	
COLOR NY		10000					
33	34	35	36	37	38	39	40
PRIOR-YEAR-NM=		NM-LINE-YR=					
36		37		38		39	
XREF-SSN		CIVIL-ENLTY-NM=		IRA-FLG-HIST-CD=		CNC	
37	38	39	40	41	42	43	44
CNC		AICS-CD		PRIMARY-LOC=		AICS-ACCT=	
43	44	45	46	47	48	49	50
YR-OF-LATEST-RET=		FILING-COND-CD=		RUF		TDA-TDI-LOC=	
48		49		50		51	
FILE-LOCATION-CD=		CYCLE-POSTED=		COLL-ASSGMT=		FED-EMP	
52	53	54	55	56	57	58	59
MTH-ERR=		EST-TX-DISCREPANCY		RWMS=		TDA-YIELD-SCOR=	
57		58		59		60	
MIN-SE-TX-EXEMPT-CD		JUST-CD		TDI=		TDI-YIELD-SCOR	
61	62	63	64	65	66	67	68
AIMS-CD=		TAX-SHELTER-IND=		T/P-REPTR-IND=		TC130-SC=	
66		67		68		69	
AIMS-DO=		RETENTION-AGMT-DATE=		LEVYS-SRCE-PRESENT=		INSTAL AGMT PRESENT=	

- 1 TIN and FILE source—TIN is nnn-nn-nnnn. File source is as follows:
Blank = valid
* = invalid
N = NMF
P = EPMF or valid IRAF
X = invalid IRAF
- 2 NAME CONTROL OR CHECK DIGITS.
- 3 REVERSE VALIDITY INDICATOR—blank or *. If asterisk is present, it indicates account also present the opposite validity.
- 4 POTENTIALLY DANGEROUS TAXPAYER INDICATOR. Will have value **PDT** if indicator on entity is significant or Killed in Terrorist Action will have value "KITA" if indicator or entity is significant. "HSTG" will be displayed if a tax account is identified as belonging to individuals taken hostage in some form of terrorist action.

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- 5 CROSS REFERENCE SPOUSE'S
- 6 * = invalid
- 7 blank = valid
- 8 CAF INDICATOR—if present value least one tax period. For further in
- 9 Will be displayed if present. PL=P transactions; CH=Control History Lines.
- 10 SCRAMBLED SSN INDICATOR—blank—No scrambled SSN
- 11 1—Scrambled SSN Indicator (two
- 12 2—SSN has been verified—not a
- 13 4—Mixed entity cases and suppress
- 14 8—SSN has been verified and released
- 15 148 HOLD on the Master File. Va
- 16 REVERSE-VALIDITY-ON-TIF-Dis
- 17 INVALID SSN REFUND CODE—
- 18 1—Invalid SSN Freeze has been
- 19 of "2". This release is effective du
- 20 2—Invalid SSN freeze has been i
- 21 this Temporary SSN. This release
- 22 4—Account on the invalid segme
- 23 transaction (other than TC 100,9
- 24 transaction name control matche
- 25 records received from SSA, whic
- 26 updated on a quarterly basis.
- 27 5—Combination of 1 and 4 above
- 28 6—Combination of 2 and 4 above
- 29 8—Account on invalid segment
- 30 9—Combination of 1 and 8 above
- 31 A—Combination of 2 and 8 above
- 32 C—Combination of 4 and 8 above
- 33 D—Combination of 1, 4 and 8 above
- 34 E—Combination of 2, 4 and 8
- 35 F—Combination of 1, 2, 4 and 8
- 36 LAST MASTER FILE EXTRACT
- 37 MILITARY-OPERATION-INDICA
- 38 COMBAT-ZONE-ENTRY-DATE
- 39 COMBAT-ZONE-EXIT-DATE
- 40 FISCAL YEAR MONTH—Taken
- 41 entity.
- 42 PRIMARY TELEPHONE NUMB
- 43 CRIMINAL INVESTIGATION FF
- 44 BLANK—no criminal investigati

OFF

- 5 CROSS REFERENCE SPOUSE'S SSN AND VALIDITY
 & * =Invalid
 6 blank =valid
 7 CAF INDICATOR—if present value is "C", indicating an authorized representative for at least one tax period. For further information input Command Code CFING.
 8 Will be displayed if present. PL=Prior Name Lines; PT=Posted transactions; PN=Pending transactions; CH=Control History Lines; AH= Action History Lines; NH=Notice History Lines.
 9 SCRAMBLED SSN INDICATOR—
 blank—No scrambled SSN
 1—Scrambled SSN Indicator (two taxpayers using the SSN)
 2—SSN has been verified—not a Scrambled SSN. Released Invalid SSN Freeze.
 4—Mixed entity cases and suppress CP 54 notice
 8—SSN has been verified and released this cycle. Releases Invalid SS Refund Code freeze.
 10 148 HOLD on the Master File. Values V,Q,P,W,E,J,K,F,M or L.
 11 REVERSE-VALIDITY-ON-TIF-Displayed if opposite SSN validity account present on TIF
 12 INVALID SSN REFUND CODE— Blank—Invalid SSN Freeze in effect
 1—Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only.
 2—Invalid SSN freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only.
 4—Account on the invalid segment and the invalid SSN Freeze has been released by a transaction (other than TC 100,90X,92X or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM-1 file. The DM-1 file is updated on a quarterly basis.
 5—Combination of 1 and 4 above
 6—Combination of 2 and 4 above.
 8—Account on invalid segment and TC 510 posted to account
 9—Combination of 1 and 8 above
 A—Combination of 2 and 8 above
 C—Combination of 4 and 8 above
 D—Combination of 1, 4 and 8 above
 E—Combination of 2, 4 and 8
 F—Combination of 1, 2, 4 and 8 above
 13 LAST MASTER FILE EXTRACT CYCLE ENTITY
 14 MILITARY-OPERATION-INDICATOR
 15 COMBAT-ZONE-ENTRY-DATE
 16 COMBAT-ZONE-EXIT-DATE
 17 FISCAL YEAR MONTH—Taken from the most current First Name Line on the Master File entity.
 18 PRIMARY TELEPHONE NUMBER AND EXTENSION
 19 CRIMINAL INVESTIGATION FREEZE—
 BLANK—no criminal investigation freeze

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Z—Indicates a posted or pending unreversed TC 914, TC 916 and TC 918 in a tax module. Input CC SUMRY and CC TXMOD for further information. Indicates account is under investigation by the Criminal Investigation Division.

Y—Indicates a Refund Scheme Freeze (TC 918).

*—Both a regular Criminal Investigation and Refund Scheme Freeze

- 20 MAIL FILE REQUIREMENT
- 21 SECONDARY TELEPHONE NUMBER AND EXTENSION
- 22 PAYER MASTER FILE INDICATOR—Blank and "1".
- 23 FIRST NAME LINE
- 24 NAME LINE YEAR
- 25 FILING STATUS CODE—Indicates the taxpayer's filing status. Values are 0-9.
- 26&27 SECOND NAME LINE may be continued name line or foreign address line or in care of name line.
- 28 STREET ADDRESS (rarely, may not be present)
- 29 ADDRESS CHANGE CYCLE
- 30 CITY/STATE
- 31&32 ZIP
- 33 PRIOR YEAR NAME LINE
- 34 YEAR OF NAME LINE
- 35 FILING STATUS CODE
- 36 CROSS REFERENCE SSN AND VALIDITY DIGIT
- 37 CIVIL PENALTY NAME LINE
- 38 IRA FILING HISTORY CODES—Indicator appears if IRA is present
- 39 TC 530 indicator currently not collectible
- 40 AICS Code
 - blank=no AICS activity
 - 1=AICS activity on entity section
 - 2=AICS activity on one or more tax modules
- 41 PRIMARY LOCATION CODE. Format is District and Area Offices
- 42 AUTO COLLECT CODE ACS CODE
 - blank—No tax module in account present on ACS
 - 1—A tax module in account is in TDA status and on ACS
 - 2—A tax module in account is in TDI status and on ACS
 - 3—A tax module in account is in TDA status and is in TDI status and on ACS.
- 43 LAST RETURN FILED—Year of the most recent return.
- 44 FILING CONDITION CODE
 - E—EVEN
 - B—BALANCE DUE
 - C—CREDIT ELECT
 - R—REFUND
- 45 RUF-IND-Reduce Unnecessary Filings
- 46 TDA/TDI LOCATION CODE
- 47 IRS-EMPLEE-CD-n or blank
- 48 FILE LOCATION CODE—The District Office in which the latest return was filed.
- 49 CYCLE LATEST RETURN POSTED—YYCC

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- 50 TDA/TDI CASE ASSIGNMENT EMPLOYEE
- 51 FED-EMPL - F or Blank
- 52&53 MATH ERROR CODES. Right most value when "" indicates Multiple Errors
- 54 ES TAX DISCREPANCY CODE
No discrepancy and 0 or 1 match error code.
Discrepancy and 0 or 1 match error code.
- 55 RESOURCES & WORKLOAD MANAGEMENT SYSTEM (RWMS)
- 56 TDA YIELD SCORE—Displayed if significant values
- 57 MINISTER SE TAX EXEMPT CODE
- 58 JUSTIFICATION—CD—if present
- 59 TDI CODE
- 60 TDI YIELD SCORE
- 61 AIMS CODE
blank=no examination of a taxpayer's module is on this account;
1=Examination data is present on one or more modules;
3=Examination data is present on this large case-related temporary TIN for 1 or more tax modules;
5=Examination data is present on one or more tax modules for this temporary TIN which is not large case-related.
- 62 TAX SHELTER INDICATOR
Non-blank indicates that taxpayer participates in a tax shelter.
- 63 TAXPAYER REPEATER INDICATOR
blank—Taxpayer is not a repeater
1=Taxpayer is a repeater
- 64 TC 130 INDICATOR—Transaction Code 130 Freeze Indicator—Service Center which currently controls the TC 130 Freeze.
Blank—No TC 130 present (See Section 5-DMF)
NN—TC 130 present
AA—State Code
- 65 BANKRUPTCY/LITIGATION LOCATION CODE
- 66 AIMS DISTRICT OFFICE
- 67 AIMS RETENTION AGREEMENT DATE (YYMMDD) (Items 61 and 62 and their literals will not be displayed if not present.
- 68 LEVY SOURCE PRESENT.
1=Levy source available. Input command code LEVYS to see levy source.
- 69 INSTALLMENT AGREEMENT PRESENT—Input command code IADIS to see Installment Agreement.

Note: CC ENMOD when used with Definer "A" will be processed as CC AMDISA if no data is present under ENMOD.