



PAT DANNER  
8TH DISTRICT, MISSOURI  
COMMITTEE ON TRANSPORTATION  
AND INFRASTRUCTURE  
SUBCOMMITTEES  
SURFACE TRANSPORTATION  
AVIATION  
COMMITTEE ON INTERNATIONAL  
RELATIONS  
SUBCOMMITTEE  
INTERNATIONAL ECONOMIC POLICY AND TRADE

Congress of the United States  
House of Representatives  
Washington, DC 20515-2506

September 12, 1996

WASHINGTON OFFICE:

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WASHINGTON, DC 20515  
(202) 225-7041  
FAX: (202) 225-8221

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201 SOUTH 8TH STREET  
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5754 NORTH BROADWAY  
BUILDING 3, SUITE 2  
KANSAS CITY, MO 64118-3998  
(816) 455-2256  
FAX: (816) 455-2153

Bill Petterson  
Route 2, Box 37  
Trenton, MO 64683-9610

Dear Bill:

Thank you for contacting regarding the establishment of the Internal Revenue Service (IRS). I appreciate having the benefit of your thoughts on this issue.

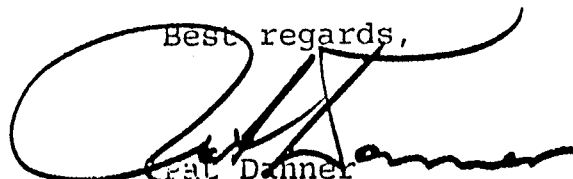
You are quite correct when you state that an organization with the actual name "Internal Revenue Service" was not established by law. Instead, in 1862, Congress approved 26 U.S.C. 7802. This statute established the office of "Commissioner of Internal Revenue." As the act states, "The Commissioner of Internal Revenue shall have such duties and powers as may be prescribed by the Secretary of the Treasury." In modern times these duties and powers flow to the Commissioner who implements appropriate policy through the IRS.

In addition to Section 7802, Section 7803 authorizes the Secretary of Treasury to employ such number of persons deemed proper for the administration and enforcement of the internal revenue laws. It is these employees who comprise the IRS.

I have enclosed the appropriate section of the U.S. Code for your information. I hope you find it helpful.

Thank you again for contacting me. Please feel free to do so again with further questions on this or any other matter important to you.

Best regards,

  
Pat Danner  
Member of Congress

PD/hhm



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

Mr. Michael Bufkin  
825-A4 Village Qtr. Road  
Dundee, IL 60118

Contact Person: Ms. Leslie Haywood  
Contact Number: 202-622-3196  
Badge Number: 50-03172  
Refer Reply to: 99-1651  
Date: August 2, 1999

Dear Mr. Bufkin:

This is in further response to your Freedom of Information Act request dated December 18, 1998, for documents that evidence the authority of the U. S. Attorney General's Office to defend IRS agents in a civil or criminal matter.

A search was performed with the Office of Tax Crimes (Criminal Investigation) and with the Assistant Chief Counsel (Disclosure Litigation) and we have no documents responsive to your request. However, you may forward a copy of your request to the U. S. Attorney General's Office within the Department of the Justice.

Notice 393 is enclosed explaining your appeal rights. It has been our pleasure to assist you with this matter.

Sincerely,

Leslie Haywood

Disclosure Program Assistant  
Freedom of Information

Enclosure  
As stated

Eddie Kohn



U.S. Department of Justice

Criminal Division

Washington, D.C. 20530

JAN 11 2000

CRM-199901416F

Michael Bufkin, Esq.  
825-A4 Village Qtr. Road  
Dundee, Illinois 60118

Dear Mr. Bufkin:

This is in response to your Freedom of Information Act request of September 21, 1999, for access to "...records that evidence the authority of the U.S. Attorney General's Office to defend Internal Revenue Service agents in civil and criminal court proceedings."

We have conducted a search of the appropriate indices to Criminal Division records and did not locate any records responsive to your request.

You have a right to an administrative appeal of this determination. Department regulations provide that such appeals must be filed within sixty days of your receipt of this letter. 28 C.F.R. 16.9. Your appeal should be addressed to: The Office of Information and Privacy, United States Department of Justice, Flag Building, Suite 570, Washington, D.C. 20530. Both the envelope and the letter should be clearly marked with the legend "FOIA Appeal." If you exercise this right and your appeal is denied, you also have the right to seek judicial review of this action in the federal judicial district (1) in which you reside, (2) in which you have your principal place of business, (3) in which the records denied are located, or (4) for the District of Columbia.

Sincerely,

*Thomas J. McIntyre*  
Thomas J. McIntyre, Chief  
Freedom of Information/Privacy Act Unit  
Office of Enforcement Operations  
Criminal Division

Internal Revenue Service

Department of the Treasury

Director  
Internal Revenue  
Service Center

Philadelphia, PA

P.O. Box 69, Bensalem, PA 19020

Ms. Sandra Cote  
1022 Providence Pike  
Danielson, CT 06253

FEB 18 2000

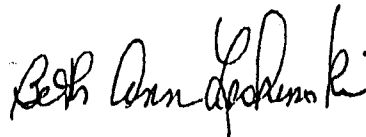
Dear Ms. Cote:

I am responding to your letter to Senator Christopher Dodd. Your inquiry concerned the effective dates of the enactment of Sections A, B, C, D, E, and F of Title 26 of the United States Code.

The Internal Revenue Code of 1954 established Title 26 of the United States Code, and superseded the former tax law, which was subsequently referred to as the Internal Revenue Code of 1939. The 1954 Code became law on August 16, 1954, when the President signed H.R. 8300. It became P.L. 591, 83<sup>rd</sup> Congress.

I hope this information is helpful. If we can be of further assistance, please call Mrs. Rosemary Wallace, Identification Number 2814302090, at (215) 516-7606. This is not a toll-free number.

Sincerely,



Deborah Reilly  
Director, Customer Service Center

cc: The Honorable Christopher Dodd