

### **1.2.2.96 (05-05-1997) Order Number 182 (Rev. 7)**

**Execute Returns (Updated (10-02-2000) to reflect additional new organizational titles required by IRS Modernization.)**

**Authority:** To prepare or execute returns required by any internal revenue law or regulation when the person required to file such return fails to do so.

**Delegated to:** Internal Revenue Agents; Tax Auditors; Revenue Officers, GS-9 and above; Collection Support function managers, GS-9 and above; Automated Collection Branch Managers, GS-9 and above; Service Center Collection Branch Managers GS-9 and above; Detroit Computing Center Employment Tax Adjustment Program (ETAP) Support Managers, GS-9 and above.

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s authority is also delegated to Automated Collection Branch Unit Managers GS-11 and above; SB/SE Tax Compliance Officers; Customer Service Collection Branch Managers GS-10 and above; Tax Resolution Representatives GS-9 and above.

Redelegation: This authority may not be redelegated.

**Sources of Authority:** 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9.

To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order No. 182 (Rev. 6), effective October 12, 1994.

Signed: John M. Dalrymple, for James E. Donelson, Acting Chief Compliance Officer

### **5.1.11.9 (05-27-1999) IRC 6020(b) Authority**

8. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):
  1. Form 940, Employer's Annual Federal Unemployment Tax Return
  2. Form 941, Employer's Quarterly Federal Tax Return
  3. Form 942, Employer's Quarterly Tax Return for Household Employees
  4. Form 943, Employer's Annual Tax Return for Agricultural Employees
  5. Form 720, Quarterly Federal Excise Tax Return
  6. Form 2290, Heavy Vehicle Use Tax Return
  7. Form CT-1, Employer's Annual Railroad Retirement Tax Return
  8. Form 1065, U.S. Partnership Return of Income
9. The following are authorized to execute returns under IRC 6020(b):
  1. Revenue officers.
  2. Automated Collection System (ACS) and Collection Support function (CSf) managers GS-9 and above.

As you can see in the list above, FORM 1040 is not a form that is permitted to be filled out by an IRS employee for an individual. The IRS is not authorized, by law, to file a 'Substitute For Return' for anyone who is not listed above. YET, I was prosecuted and convicted with just such a FORM submitted against me as evidence of a crime.