

Internal Revenue Service

Department of the Treasury

Director  
Internal Revenue  
Service Center

Philadelphia, PA

P.O. Box 69, Bensalem, PA 19020

▷ Dr. Paul A. Hein, Jr.  
339 Meadowbrook Drive  
Ballwin, MO 63011

JUL 17 2000

Dear Dr. Hein:

I am sorry for the delay in responding to your letter dated April 3, 2000, to the Honorable Lawrence H. Summers, Secretary of the Treasury. Your inquiry concerned the link between the Treasury Department and the Internal Revenue Service (IRS).

The IRS is a division of the Treasury Department (Department of the Treasury). On July 1, 1862, Congress passed a law (12 Stat. 432; 26 U.S.C. 7802) establishing it as the Bureau of Internal Revenue. In 1953, its name became the Internal Revenue Service.

The federal tax law enacted by the Congress is contained in Title 26 of the United States Code and is reproduced separately as the Internal Revenue Code (the Code). Under Title 26, the IRS is part of the United States Department of the Treasury. It was created pursuant to the federal tax law. Generally, Section 7801 of the Code provides the administration and enforcement of the federal tax law shall be performed by or under the supervision of the Secretary of the Treasury. Section 7802 of the Code provides there shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate. Section 7802 of the Code states the Commissioner shall have such duties and powers as may be prescribed by the Secretary of the Treasury. Section 7803 of the Code states the Secretary is authorized to employ such number of persons as the Secretary deems proper for the administration and enforcement of the Internal Revenue laws. Under Sections 7802 and 7803 of the Code, the IRS performs administrative and enforcement duties.

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,

  
for Deborah Reilly  
Director, Customer Service Center