



Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, hereby certifies that a diligent search of the records of this office was performed on the name Internal Revenue Service. It is further certified that the search revealed the following:

- There is no record of a domestic corporation, professional corporation, professional association, limited partnership, limited liability partnership, or limited liability company by the name searched.
- There is no record of a foreign corporation, professional corporation, professional association, limited partnership, limited liability partnership, limited liability company, business trust, real estate investment trust, or other foreign filing entity with a registration to transact business by the name searched.
- There is no record of an out-of-state financial institution registration by the name searched.
- There is no record of an assumed name certificate on file by the name searched.
- There is no record to indicate that a designation of agent for service of process is on file for a Texas financial institution, unincorporated nonprofit association, or a defense base development authority by the name searched.

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on February 09, 2010.



A handwritten signature in cursive script, appearing to read "Hope Andrade".

Hope Andrade
Secretary of State



PAT DANNER
6TH DISTRICT, MISSOURI
COMMITTEE ON TRANSPORTATION
AND INFRASTRUCTURE
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Congress of the United States
House of Representatives
Washington, DC 20515-2506

September 12, 1996

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Bill Petterson
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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