



DEPARTMENT OF THE TREASURY  
FINANCIAL MANAGEMENT SERVICE  
WASHINGTON, D.C. 20227

October 9, 2003

Dan Meador  
P.O. Box 547  
Marland, OK 74644

FOIA 03-08-09

Dear Mr. Meador:

This is in response to your Freedom of Information Act (FOIA) request. Your request has been assigned the identification number as captioned above.

You requested copies of forms, instructions, documents, memorandums of agreement and records relating to Financial Management Service employer authorization and authority delegated to the Internal Revenue Service. Below are the responses to your requests:

1. *Provide a sample FMS Form 8655 used for Reporting Agent Authorization.*

This is not an FMS Form. It is an Internal Revenue Service Form.

2. *Provide instructions for the FMS Form 8655.*

This is not an FMS Form. It is an Internal Revenue Service Form.

3. *In the event FMS does not use Form 8655 for reporting agent authorization, provide the form or forms used to authorize reporting agents. (26 U. S. C. 3403).*

This is now under the Internal Revenue Service.

4. *Provide instructions for the FMS form or forms used to authorize employers as reporting agents. (26 U.S.C.)*

This is now under the Internal Revenue Service.

5. *Provide FMS forms used to designate employer disbursement officers who are responsible for withholding income and employment taxes from wages. (26 U.S.C. 3404)*

FMS does not designate employers as disbursement officers, reporting agents or withholding agents. The statute pertains to the Internal Revenue Service.

6. *Provide instructions for FMS forms used to designate employer disbursement officers.*

FMS does not designate employers as disbursement officers, reporting agents or withholding agents.

7. *Provide any additional FMS form used to authorize reporting agents and/or disbursement officers as withholding agents. (26 U.S.C 1441, et. seq).*

FMS does not designate employers as disbursement officers, reporting agents or withholding agents. The statute pertains to the Internal Revenue Service.

8. *Provide instructions for any additional FMS form used to authorize reporting agents and/or disbursement officers as withholding agents.*

FMS does not designate employers as disbursement officers, reporting agents or withholding agents.

9. *Provide the delegation of authority from the Fiscal Assistant Secretary to the Financial Management Service for administration of income and employment taxes within the context of Chapter 24 of the Internal Revenue Code.*

Please see attachment.

10. *Provide the delegation of authority from the Fiscal Assistant Secretary to the Financial Management Service for administration of state-federal piggybacking agreements authorized by 31 CFR Part 215.*

Please see attachment.

11. *Assuming the Fiscal Assistant Secretary has administrative responsibility for FMS, provide the delegation of authority from the Secretary of the Treasury to the Fiscal Assistant Secretary for administration of income and employment taxes in the context of Chapter 24 of the Internal Revenue Code.*

Please see attachment.

12. *Provide the memorandum of agreement, delegation of authority or other such device that authorizes FMS to administer the Federal Offset Program (31 U.S.C. 3711 (a)-(d) for voluntary garnishment to collect delinquent tax debts from government personnel.*

Please see attachment.

13. *Provide the memorandum of agreement, contract or other instrument that authorizes the Internal Revenue Service to provide ancillary or functionary services to, for or on behalf of FMS.*

Please see attachment.

14. *Provide the memorandum of agreement, contract or other instrument that specifies what ancillary or functionary services IRS is authorized to provide.*

Please see attachment.

15. *Provide the delegation of authority or other delegation instrument from FMS the Fiscal Assistant Secretary to IRS that authorizes the IRS to unilaterally issue administrative notices of lien and notices of levy, initiate civil and criminal investigations and/or initiate civil litigation for collection of delinquent income and employment tax debts within States of the Union.*

Please see attachment.

If you consider our response to be a denial of your request, you may administratively appeal within 35 days from the date of this letter. Your appeal must be in writing, must be signed by you and should contain the reason (s) why an adequate search was not conducted. Your appeal should be addressed to:

U. S. Department of the Treasury  
Financial Management Service  
401 Fourteenth Street SW, Room 553B  
Washington, D. C. 20227

Both your letter and its envelope should be clearly marked "Freedom of Information Act Appeal." The deciding official on your appeal will be FMS Commissioner Richard L. Gregg.

**The above FOIA number should be included on all related correspondence.**

Sincerely,



Tom Longnecker  
Acting Disclosure Officer