

THIS LETTER CONSTITUTES CONSTRUCTIVE NOTICE TO THE RECIPIENT

John Doe
123 Anywhere Drive
Anytown, FL 12345

Certified Mail # _____

July 22, 2008

INTERNAL REVENUE SERVICE

Attn: Maureen Green
Contact I.D. No. 29-12033
1973 North Rulon White Blvd.
Ogden, UT 84404-0040

Subject: Your Letter 3176 dated June 20, 2008

Dear IRS Agent:

I am in receipt of your Letter 3176 dated June 20, 2008, a copy of which is enclosed. This letter constitutes constructive notice to you the recipient.

Why I Am Writing You

Your letter alleges that:

- (1) my 1998 Form 1040 individual income tax return is based on a position identified as frivolous under I.R.C. §6702(c), OR
- (2) your letter alleges that my 1998 Form 1040 reflects a desire to delay or impede the administration of federal tax laws, OR
- (3) Both (1) and (2) above.

My filed 1998 Form 1040 is my sworn testimony in an official proceeding. Every fact contained in my 1998 Form 1040 is within my personal knowledge. I swore under penalties of perjury that all the facts contained in my 1998 Form 1040 are true, correct, and complete to the best of my knowledge and belief.

My understanding of your letter is as follows: You, Ms. Green, in your official capacity, are informing me that if I do not change my previously filed 1998 Form 1040 by "correcting" it within 30 days, you will make an assessment of tax against me in the form of a \$500 civil penalty, and you will then take \$500 from me. Furthermore, when you say that I need to "correct" my return, you mean that you want me to redact and withhold factual information that I know to be true, and add and include lies that I know to be false, and then sign the "corrected" false return under penalties of perjury, and send you the "corrected" false return. After I send you the "corrected" false return, you will stop threatening to take \$500 from me.

What You Need To Do

Write back within 30 days of the date of this letter confirming that my understanding of your Letter 3176 is correct. When you write, you should specify in detail which of the frivolous positions prescribed by the Secretary pursuant to I.R.C. §6702(c) apply to my return, and why they apply to my return, OR you should describe in detail the reasons why my 1998 Form 1040 reflects a desire to delay or impede the administration of federal tax laws. Make sure you explain how and why these apply to my 1998 Form

1040. Otherwise, it will be presumed that you sent your Letter 3176 for some other reason. In addition, you should specify in detail one or more of the following:

- (1) The reason(s) why my 1998 Form 1040 does not contain information on which the substantial correctness of the self-assessed determination of tax may be judged.
- (2) The information contained in my 1998 Form 1040 that on its face indicates the self-assessed determination of tax is substantially incorrect.

What Happens If You Don't Respond

If you do not respond within 30 days with all of the information you should provide, your silence will create a legal presumption that you sent your Letter 3176 in bad faith, for no legitimate purpose, and does, in fact, constitute an attempt at witness-tampering and/or extortion.

See 18 U.S.C. § 1512(b), which imposes criminal penalties for tampering with my sworn testimony in official proceedings such as the filing of federal income tax returns:

- § 1512. Tampering with a witness, victim, or an informant
- (b) Whoever knowingly uses intimidation, threatens, or corruptly persuades another person, or attempts to do so, or engages in misleading conduct toward another person, with intent to—
- (1) influence, delay, or prevent the testimony of any person in an official proceeding;
- . . . shall be fined under this title or imprisoned not more than ten years, or both.

Also see 18 U.S.C. § 872, which imposes criminal penalties for acts of extortion by officers or employees of the United States:

- § 872. Extortion by officers or employees of the United States
- Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.

This letter constitutes constructive notice to the recipient.

Sincerely,

John Doe

Enclosure:
Letter 3176 dated June 20, 2008