

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE



COMMISSIONER
SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: DEC 07 2006

David Johnson
[REDACTED]

Internal Revenue Service
1700 Palm Beach Lakes Blvd
Stop 4554-LR
West Palm Beach, FL 33401

Person to Contact: Luis Ruiz

Employee I.D.#: 65-02997

Telephone Number: (561) 616-2018

Dear Mr. Johnson:

The Internal Revenue Service has identified you as an individual who purchased abusive tax avoidance transaction materials from the web-site "www.sueirs.com," specifically, the product "**Silver-Bullet Primer**" CD. An abusive tax avoidance transaction generally includes any arrangement designed to obtain tax benefits not allowed by law. Our records further indicate, however, that you chose not to utilize these materials, presumably, because you also determined that the promotion does not promote legitimate tax savings.

We are currently reviewing the characteristics of this promotion in order to determine exactly what its promoter represented to its customers. Accordingly, the purpose of this letter is to request that you furnish the originals or copies of all promotional materials you received, all correspondence sent or received by you in connection with your purchase, as well as any other products or other information you may have received as a result of your contact with the above-mentioned website or the promoter Scott Curtis. This request is made under the authority of § 7602 of the Internal Revenue Code. We would prefer that you provide this information in response to this letter to avoid the necessity of issuing and serving a summons on you.

Please call me on or before December 15, 2006. I can be contacted Monday through Friday between 9:00 am and 5:00 pm at the telephone number provided above. When you call, we can also address any concerns or questions you may have.

Thank you. Your assistance and cooperation will greatly facilitate the Service's ability to take appropriate action with respect to this promotion.

Sincerely,

A handwritten signature in black ink, appearing to read "Luis Ruiz".

Luis Ruiz,
Revenue Agent

FREEDOM OF INFORMATION ACT and PRIVACY ACT REQUEST

DAVID J. JOHNSON

DATE: DECEMBER 11, 2006

Sent Certified Mail # 7005 2570 0000 7342 5108

DIRECTOR
JACKSONVILLE SERVICE CENTER
ATTN: DISCLOSURE OFFICER-FOIA REQUEST
400 WEST BAY STREET - MAIL STOP 4030
JACKSONVILLE, FL 32202-4437

Dear Director:

This is a request under the Freedom of Information Act, 5 USC 552 and Privacy Act, 5 USC 552(a) and the regulations thereunder. This is my firm promise to pay fees and costs, not to exceed \$25.00, for locating and duplicating the records requested below ultimately determined in accordance with 26 CFR 601.702(f).

If some of the information I am requesting is exempt from release, please furnish me with those portions reasonably segregatable. I am waiving inspection of the requested records.

Please send me a copy of all documents related to the attached letter which identify me as "an individual who purchased abusive tax avoidance transaction materials" from www.sueira.com.

I am attesting under penalty of perjury that I am a category (E) requester. I understand the penalties provided in 5 USC 552 a(i)(3) for requesting or obtaining access to records under false pretenses.

Respectfully Submitted,

David J. Johnson
DAVID J. JOHNSON, Requester

SANTA ROSA)
FLORIDA) ss.

JURAT

On this 11th day of December, 2006, before me, Leah Kay Anderson, Notary Public in and for the above state and county, personally appeared David J. Johnson, who proved to me on the basis of satisfactory evidence to be the person who was sworn and subscribed to the within instrument, by the above-named party's unlimited commercial liability, as true, correct, complete and not misleading. Witness my hand and seal this 11th day of December 2006.

Leah Kay Anderson SEAL
Notary Public





DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 9, 2007

David J. Johnson
[REDACTED]

Dear Mr. Johnson:


This is in response to your request dated December 11, 2006 and received in our office on December 13, 2006.

Your request was for all documents maintained by the "Tax Protest Unit" pertaining to you, account number [REDACTED]

Please be informed that there is no "Tax Protest Unit" within the Internal Revenue Service (IRS). The IRS Restructuring and Reform Act of 1998 prohibited the IRS from designating taxpayers as illegal tax protester or any similar designation. All data or information that identified an individual as a tax protester has been destroyed and discontinued.

If you have questions concerning this correspondence, you may contact me at 400 West Bay Street, Stop 4030, Jacksonville, FL 32202, or by telephone at (904) 665-1173. Please reference case number **07-2007-00322**.

Sincerely,


J. E. Broughton
Disclosure Specialist
ID #59-08910

Enclosures (2)