

LEGAL NOTICE

Sir/Madam

You are put on legal notice by means of this document and the accompanying affidavit that I, Forest Lee Anderson, am not lawfully subject to summons/examination under the authority reflected at 26 USC 7602 et seq. Any action taken which purports to apply that authority to me, or which is in cooperation with an action purporting to apply that authority to me which has been initiated by another, is unlawful, and will be construed as having been undertaken deliberately and in a personal capacity. You are advised to seek competent legal counsel.

1. Although the rendering of the power codified at 26 USC 7602 (a) deploys expansive—indeed, seemingly all-encompassing—language:

Section 7602. Examination of books and witnesses

(a) Authority to summon, etc.

For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

(1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry;

(2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and

(3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

the actual statutory authority reflected therein is neither all-encompassing, or even particularly expansive, but is, rather, narrowly confined to a limited class of persons.

2. The actual statutory language upon which 26USC 7602 relies for its authority confines its application to a class of "taxpayer"- persons distinguished by monthly (and other special return) filing requirements such as federal "employers," of course, as well as distillers, per section 3307 of the Revised Statutes (R.S.); brewers, per R.S. 3337 and 3338; tobacco producers, per R.S. 3358 and 3390, and bankers per section 3414. Others such as annual filers are not encompassed by this authority. That statutory language reads as follows:

And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required¹ as aforesaid, or whenever any person who is required² to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or refuses to allow any regularly authorized Government officer to examine the books of such person, firm, or corporation, it shall be lawful for the collector to summon such person,...

Note: Emphasis and footnotes are mine.

The 1939 code representation R.S 3173 actually has independent value in displaying the limitation of 7602 (a). That representation is as follows:

SEC. 3615. SUMMONS FROM COLLECTOR TO PRODUCE BOOKS AND GIVE TESTIMONY.

(a) GENERAL AUTHORITY.—It shall be lawful for the collector, subject to the provisions of this section to summon any person to appear before him and produce books at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

(b) ACTS CREATING LIABILITY.—Such summons may be issued—

(1) REFUSAL OR NEGLECT TO COMPLY WITH NOTICE REQUIRING RETURN.—If any person, on being notified or required as provided in section 3611, shall refuse or neglect to render such list or return within the time required, or

(2) FAILURE TO RENDER RETURN ON TIME.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or

(3) ERRONEOUS, FALSE, OR FRAUDULENT RETURN.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or

(4) REFUSAL TO PERMIT EXAMINATION OF BOOKS.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax refuses to allow any regularly authorized Government officer to examine his books.

The Preliminary Materials section of the current IRC reveals that the language of section 7602

¹ Refers to 10 day notice and demand.

² Refers to distillers per section 3307, brewers per sections 3337 and 3338, tobacco producers per sections 3358 and 3390, and bankers per section 3414.

contained therein which is invoked as the authority for the summons is a re-codification of section 3614, section 3615 (a), (b) and (c), and section 3632(a)(1) of the Internal Revenue Code of 1939. This language took its present form in 1954, but was unchanged in meaning, as is noted by the United States Supreme Court:

“The legislative history of the Code supports the conclusion that Congress intended to design a system with interrelated criminal and civil elements. Section 7602 derives, assertedly without change in meaning, from corresponding and similar provisions in 3614, 3615, and 3654 of the 1939 Code.”

United States v. LaSalle National Bank, 437 U.S. 298 (1978), referencing H. R. Rep. No. 1337, 83d Cong., 2d Sess., A436 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess., 617 (1954)

[Note: The court’s reference to section 3654 of the 1939 Code is now out-of-date with the Code’s current derivation table, which, as observed above, refers to 3614, 3615, and 3632. However, 3654, now omitted, simply reflected the authority given to collectors to supervise, summon and examine “all officers of internal revenue” and their books, records, etc., in section 3163 of the Revised Statutes, and has since been replaced with 26 USC 7602(b) by way of the Tax Reform Act of 1982.]

By way of the Tax Reform Act of 1982, Congress expanded the purposes for which the summons and examination authority could be exercised to include investigations into malfeasance in the administration and enforcement of the tax laws on the part of IRS employees (and other government actors) by adding the following language to 7602:

(b) Purpose may include inquiry into offense

The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

This expansion of purposes does not, of course, expand the classes of those in regard to whom the summons/examination authority can be exercised.

3. As is evidenced by the accompanying affidavit, I, Forest L. Anderson, am not among the classes of persons subject to the summons/examination authority reflected at 26 USC 7602 et seq.

AFFIDAVIT OF LEGAL NOTICE

State of Colorado

County of Adams

Before the undersigned, an officer duly commissioned by the laws of Colorado, on this 31st day of May, 2007, personally appeared Forest Lee Anderson who, having been first duly sworn, deposes and says:

I am of competent age and mind.

I am a private-sector, non-federally-connected individual.

I have not refused or neglected to render any federal-tax-related list or return within the time required upon being notified or required to do so.

I am not, and never have been, required to deliver a monthly or other return of objects subject to tax.

I am not, and never have been, engaged in the administration or enforcement of any internal revenue laws.

Forest Lee Anderson

May 31, 2007

Affiant

Date

Witness Signature

Witness Name

Witness Address



Sworn and subscribed before me this 31st day of May, A.D. 2007.

Notary Public

My commission expires: 02/07/11