

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0030

August 30, 2012

Notice Number: CP504  
Notice Date: Sept. 3, 2012

Nathan Cooley

  
SSN: 

IRS:

This letter is in response to your attached letter dated Sept. 3, 2012.

I am inclined to believe Congress intended that such explanations would be meaningful. There has been no indication as to why my 2008 amended return is considered frivolous, no indication of what specific part(s) of the return are considered frivolous, and no indication of which section(s) of 26 USC 6702(a)(1) was/were relied upon to label the return frivolous. A mere assertion that my return is frivolous without addressing these issues is not a meaningful explanation.

If this appeal results in anything other than an immediate refund of the \$15,277.00 with applicable interest added, I expect to be provided as written evidence a meaningful explanation from the party/parties who determined my 2006 return to be frivolous.

Subsequent to the arrival of the attached LTR CP71C, I received a notice number CP15 indicating I have been assessed a \$10000 frivolous filing penalty under Internal Revenue Code Section 6702. If I prevail in this appeal, I request and demand the frivolous filing penalty be vacated immediately regardless of the procedures/protocol outlined in the notice.

I will further observe that 26 USC 7214(a) states:

a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States—

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

I request and demand any and all due process to which I am entitled or which is in any way appropriate and/or available to me under any provision or practice of common, statutory, and/or administrative law or protocol-- including, but not limited to, that to which your notice refers; and incorporate by reference into this request and demand all relevant information included on or in that notice, a copy of which is attached. Be advised that it is my intention to audio-record any and all proceedings for which such an option is lawfully available to me. I declare that I make no admissions as to my status, the legitimacy of your implicit or explicit assertions, or the fitness of any particular legal or administrative protocol by responding to your notice or by requesting and demanding the due process referenced above.

Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete.

**The other withholdings of \$15,277.00 on form 4852 were incorrectly withheld from my private non-federal non-taxable receipts that were incorrectly identified as "wages" (as defined in the Internal Revenue Code) on my original 1040 return and company provided W2. I stated the following in Part II of my form 1040X:**

Line 1 - "wages" amount was incorrect on original W2. See attached Form 4852 for correct amount.

Section 6201 Part D of the Internal Revenue Code is reprinted below for your convenience:

*Sec. 6201- Assessment authority*

*(d) Required reasonable verification of information returns*

*In any court proceeding, if a taxpayer asserts a reasonable dispute with respect to any item of income reported on an information return filed with the Secretary under subpart B or C of part III of subchapter A of chapter 61 by a third party and the taxpayer has fully cooperated with the Secretary (including providing, within a reasonable period of time, access to and inspection of all witnesses, information, and documents within the control of the taxpayer as reasonably requested by the Secretary), the Secretary shall*

*have the burden of producing reasonable and probative information concerning such deficiency in addition to such information return.*

**Unless the IRS has knowledge of my private finances superior than my own and can prove as such per Sec. 6201, please process my law abiding signed and truthfully sworn statement of my assessed income tax liabilities and refund my money.**

Sincerely,

A handwritten signature in black ink that reads "Nathan Cooley". The signature is written in a cursive style with a large, looping "N" and "C".

Nathan Cooley

Law abiding citizen of the United States of America