

What follows is a prospective template for responding to insufficiently-grounded tax agency proposals of “tax due” which differ from the self-assessment on a educated, truthful, accurate and complete return. The language offered is based on the authorities and analyses laid out at <https://losthorizons.com/tax/Misunderstandings/IRsNeverSufficient.pdf>.

Use or be guided by this template at your own discretion, based solely on your own studies and conclusions.

Their address

Your address

Sirs:

I disagree with the change in tax you have proposed by way of your LTR525 dated \_\_\_/\_\_\_/\_\_\_ (copy attached).

I enclose no documentation in regard to my disagreement because my filed return and the forms and/or sworn statements attached thereto, already in your possession, constitute complete and legally sufficient rebuttal and nullification of the third-party information return[s] upon which you solely (and frivolously) rely in making your proposal, per 26 U.S.C. §§ 6201(d) and 7491(a) (see *Estate of Gryder v. Commissioner*, T.C. Memo. 1993-141, 1993 WL 97427, 65 T.C.M. (CCH) 2298, T.C.M. (RIA) 93,141 (1993), citing *Portillo v. Commissioner*, 932 F.2d 1128 (5th Cir.1991). See also *Portillo v. Commissioner*, 988 F.2d 27, 29 (5th Cir. 1993) and *Daines v. Alcatel, S.A.*, 105 F.Supp.2d 1153, 1155 E.D. Washington, 2000; also see H. Conf. Rept. 105-599, at 240-241 (1998), 1998-3 C.B. 747, 994-995; *Mason v. Barnhart*, 406 F.3d 962 (8th Cir., 2005); *Rendall v. CIR*, 535 F.3d 1221 (10th Circ., 2008) and cases cited; and *Perez v. CIR*, T.C. Summary Opinion 2009-94).

I trust that in light of these facts and illuminations, you will promptly abandon your ill-conceived and at least borderline criminal effort to extract from me taxes that I do not owe.

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