



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
P. O. Box 145574 Stop 82G  
Cincinnati, OH 45250-5574

SMALL BUSINESS/Self-EMPLOYED DIVISION

Date: APR 12 2004

[REDACTED]  
[REDACTED]  
SCOTTSDALE, AZ 85254114

*Please Advise*  
4

Taxpayer Identifying Number:

[REDACTED]  
Person to Contact:

Pre Filing Notice Unit

Contact Phone Number:

1-800-477-0602

Hours: 8:00am to 4:00pm EST

Dear Taxpayer:

This is in reply to your correspondence dated 2-12-2004. We have determined that the arguments you raised are frivolous and have no basis in law. Federal courts have consistently ruled against such arguments and imposed significant fines for taking such frivolous positions.

You can obtain IRS Publication 2105, Why do I Have to Pay Taxes?, from our internet website at [www.irs.gov/pub/irs-pdf/p2105.pdf](http://www.irs.gov/pub/irs-pdf/p2105.pdf). We also refer you to a document entitled The Truth About Frivolous Tax Arguments. It is also on our website at [www.irs.gov/pub/irs-tl/friv\\_tax.pdf](http://www.irs.gov/pub/irs-tl/friv_tax.pdf). If you do not have internet access, you can obtain copies of these documents from your local IRS office.

There are some people who encourage others to violate our nation's tax laws by arguing that there is no legal requirement for them to file income tax returns or pay income taxes. These people base their arguments on legal statements taken out of context and on frivolous arguments that have been repeatedly rejected by federal courts. People who rely on this kind of information can ultimately pay more in taxes, interest and penalties than they would have paid simply by filing correct tax returns.

People who violate the tax laws also may be subject to federal criminal prosecution and imprisonment. Information about the IRS's criminal enforcement program is available on the internet at [www.irs.gov](http://www.irs.gov). Once there, enter the IRS keyword: fraud.

The IRS is working with the United States Department of Justice and state taxing authorities to ensure that all taxpayers pay their lawful share of taxes and to seek criminal indictments or civil enforcement actions against people who promote or join in abusive and fraudulent tax schemes.

The claims presented in your correspondence do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

This letter advises you of the legal requirements for filing and paying federal individual income tax returns and informs you of the potential consequences of the position you have taken. Please observe that the Internal Revenue Code sections listed below expressly authorize IRS employees that act on behalf of the Secretary of the Treasury to: 1.) examine taxpayer books, papers, records, or other data which may be relevant or material; 2.) issue summonses in order to gain possession of records so that determinations can be made of the tax liability or for ascertaining the correctness of any return filed by that person; and 3.) collect any such liability.

Letter 3175C (Rev. 03-2004)

General Information on Filing Requirements and Authority to Collect Tax	
Title 26, United States Code	
Section 6001	Notice or regulations requiring records, statements, and special returns
Section 6011	General requirement of return, statement, or List
Section 6012	Persons required to make returns of income
Section 6109	Identifying numbers
Section 6151	Time and place for paying tax shown on returns
Section 6301	Collection Authority
Section 6321	Lien for taxes
Section 6331	Levy and distraint
Section 7602	Examination of books and witnesses

INTERNAL REVENUE CODE SECTION 6702 (FRIVOLOUS INCOME TAX RETURN) PROVIDES:


CIVIL PENALTY - If -

- (1) any individual files what purports to be a return of the tax imposed by subtitle A but which -
  - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
  - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) is due to -
  - (A) a position which is frivolous, or
  - (B) a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws, then such individuals shall pay a penalty of \$500.00

PENALTY IN ADDITION TO OTHER PENALTIES - The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law.

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response to further correspondence does not in any way convey agreement or acceptance of the arguments advanced. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

Sincerely yours,



Stuart Burgmann  
Internal Revenue Service

Enclosure(s):  
Publication 1  
Publication 2105

#### PRIVACY ACT STATEMENT

Under the Privacy Act of 1974, we must tell you that our legal right to ask for information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records or statements for any tax for which you are liable, including the withholding of taxes by your employer.

We ask for information to carry out the Internal Revenue laws of the United States, and you are required to give us this information. We may give the information to the Department of Justice for civil and criminal litigation, other federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you don't provide this information, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.

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(SEDM) Website***

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