

EXHIBIT 1008

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**Sec. 6702. - Frivolous income tax return**

**(a)** 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 individual shall pay a penalty of

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\$500.

**(b) Penalty in addition to other penalties**

The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law

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