

Internal Revenue Service

Department of the Treasury

Letter Number: 3164 P (DO)

Letter Date:

May 27, 2003

Social Security Number or

Employer Identification Number:
[REDACTED]

For Assistance You May Call Us At :

909-388-8134

Person to Contact:

David A. Gordon, R.A.

Employee Identification Number:

33-05642

Chris Hansen
[REDACTED]

San Diego, CA [REDACTED]

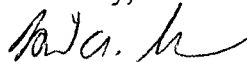
Dear Mr. Hansen:

We are in the process of reviewing your participation and conduct in activities which might result in an understatement of a taxpayer's federal tax liability. Generally, our practice is to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons, for example, when we need information that the taxpayer has been unable to provide, or to verify information we have received.

We are writing to tell you that we may contact other persons. If we do contact other persons we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity on this letter.

If you have questions regarding this letter or wish to request a list of contacts, please do not hesitate to contact the employee listed above. However, **you are not required to respond to this letter.**

Sincerely,





DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

125 076

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Examiner: David A. Gordon
Employee ID Number: 33-05642
Telephone Number: (909) 388-8134
Date, Time, and Place of Appointment:

Date: Thursday, July 10, 2003
Time: 10:00 AM
Place: Internal Revenue Service
Federal Building
880 Front Street, 3rd Floor, Rm. 3264
San Diego, CA 92101

Dear Mr. Hansen:

We have reviewed certain materials with respect to your involvement with "We The People," "The Family Guardian", and other tax promotions. We are considering possible action under I.R.C. Section 6700, 6701, 7402, 7407, and 7408 of the Internal Revenue Code relating to penalties and an injunction action for aiding and abetting the understatement of tax liabilities, promoting abusive tax shelters and/or hindering the proper administration of the Internal Revenue Code. In addition, if we determine that you are aiding and abetting an understatement of tax and/or promoting an abusive tax shelter, we plan to consider issuing "pre-filing notification" letters to your clients.

You are requested to meet with the examiner at the above date, time, and place. Enclosed is a list of documents, books and records that you should have available and questions you should be prepared to reply to at that time.

If we conclude that penalties, an injunction, and/or "pre-filing notification" action is appropriate, you will be afforded an opportunity to present any facts or legal arguments which you feel indicate that such action should not be taken.

Sincerely,

Frank P. Nixon
Area Director
SB/SE Compliance Area 14

Enclosures:
Privacy Act Notice (Notice 609)
Information Document Request (Form 4564)
Third-Party Contact Notice (Letter 3164P)

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| Form 4564 Rev. June 1988 | Department of the Treasury Internal Revenue Service INFORMATION DOCUMENT REQUEST | Request Number |
|------------------------------------|---|-----------------------|

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|--|------------------------------------|--|
| TO: (Name of Taxpayer and Co. Div. or Branch) Chris Hansen [REDACTED] San Diego, CA [REDACTED] | Subject: | |
| | SAIN: | Submitted to: Chris Hansen |
| | Dates of Previous Requests: | |

Please bring to the scheduled meeting the following information:

1. All manuals, operations handbooks, prospectuses, offering documents, or other documents which describe the plan, operations or structuring for the promotion of "We The People", "Family Guardian" and/or any other tax shelter plan or arrangement offered to investors or purchasers.
2. All documents describing/used in the marketing activities and strategies for "We The People", "Family Guardian" and/or any other tax shelter plan or arrangement promoted or offered. This includes (1) any training manuals, and (2) any media, including but not limited to, videotapes, audiotapes, or compact discs, used to show investors/purchasers in the marketing of "We The People", "Family Guardian" material and/or any other tax shelter plans or arrangements.
3. Documents which identify names and addresses of all persons involved in the organization (or assisting in the organization) or sale of "We The People", "Family Guardian" material and/or any other tax shelter plan or arrangement promoted or offered. These persons include, but are not limited to, (1) attorneys, (2) Certified Public Accountants, (3) salespersons, and (4) other persons to whom commissions or finders fees were paid.
4. All books and publications used in promoting "We The People", "Family Guardian" material and/or any other tax shelter plan or arrangement offered. These include, but are not limited to, the following: All legal, accounting, or other opinions used in drafting all books and publications used in promoting "We The People", "Family Guardian" and/or any other tax shelter plan or arrangement offered.

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| | Name and Title of Requester: DAVID A. GORDON, REVENUE AGENT I.D. #33-05642 | Date: 6/19/03 |
| | Office Location: 290 North "D" Street San Bernardino, CA 92401 (909)388-8134 SB/SE AREA 14, GROUP 1835:DAG | |

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| TO: (Name of Taxpayer and Co. Div. or Branch) Chris Hansen [REDACTED] San Diego, CA [REDACTED] | Subject: | |
| | SAIN: | Submitted to: Chris Hansen |
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5. All documents which identify names and addresses of any purchasers of "We The People", "Family Guardian" material and/or any other tax shelter plan or arrangement promoted or offered including, but not limited to, (1) All applications, contracts and invoices with respect to purchasers, (2) All receipts for payment with respect to purchasers, and (3) All documents which suggest or propose entries on any tax form, including Forms 1040, Forms 1041, Forms 1065, Forms 1120, Schedule C or Schedule F, with respect to "We The People", "Family Guardian" and/or any other tax shelter plan or arrangement promoted or offered.
6. All records, including, but not limited to, documents, brochures, videotapes, audiotapes, or compacts discs, of any statements made by you and/or any individuals with respect to the allowability of credits or deductions or other tax benefits obtainable through participation in the "We The People", "Family Guardian" system and/or any other tax shelter plan or arrangement promoted or offered.
7. All agreements between you and "We The People", "Family Guardian" and/or any other tax shelter plan or arrangements, including, but not limited to, purchase agreements, payment agreements, partnership agreements, notes, security agreements, or lease agreements.

Note: additional documentation may be requested.

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