

Internal Revenue Service
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Department of the Treasury

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Date: March 7, 2005

Refer Reply to:
AP:FW:SJO:CMC

[REDACTED]
[REDACTED]
SAN JOSE CA [REDACTED]

In Re:
Collection Due Process - Levy
**Social Security or Employer
Identification Number:**
[REDACTED]
Tax Period(s) Ended:
12/2000 12/2001 12/2002

We Received Your Request to Audio Record Your Conference in Your Collection
Due Process Hearing

Dear Mr. [REDACTED]

You have requested to audio record your CDP conference. Audio recording is allowed only in face-to-face conferences. Face-to-face conferences are available for taxpayers to raise valid collection alternatives or other relevant issues pertaining to the lien or levy. Face-to-face conferences are not allowed if the only items that a taxpayer raises are frivolous or groundless.

Based on the information presently available, we have determined that you may not have a face-to-face conference. This is because all of the positions or issues you raise in your CDP request or other correspondence are items either that:

1. Courts have determined are frivolous or groundless, or
2. Appeals otherwise does not consider. These are moral, religious, political, constitutional, conscientious, or similar grounds. Examples of arguments that are considered frivolous or groundless are provided in "The Truth About Frivolous Tax Arguments". I have included a copy of this publication for your convenience. This is not a complete list of frivolous and groundless arguments.

Although you do not qualify for a face-to-face conference, you may have a telephone conference or discuss matters by correspondence.

If you are interested in participating in a face-to-face conference, you must be prepared to discuss issues relevant to paying your tax liability. These include, for example, offering other ways to pay your taxes, such as an installment agreement or offer in compromise. The Internal Revenue Manual determines whether Appeals can accept your proposal. If you wish to have a face-to-face conference, please write me within 15 days from the date of this letter and describe the relevant issues you will discuss.

In the meantime, I have scheduled a telephone conference for you on 03/23/2005 at 10:00 am. Please call me at 408-817-4610. If this is not convenient for you, or you prefer to discuss these matters by correspondence, please let me know as soon as possible. I would be happy to consider other dates and times within 14 days of the scheduled conference. If I don't hear from you by the scheduled hearing date, I will issue the required determination letter based on the information in the file.

Sincerely,



Colleen Cahill
Settlement Officer

THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS

I.	The Voluntary Nature of the Federal Income Tax System	3
	A. Contention: The filing of a tax return is voluntary	3
	B. Contention: Payment of tax is voluntary	4
	C. Contention: The IRS must prepare federal tax returns for a person who fails to file	6
II.	The Meaning of Income: Taxable Income and Gross Income	6
	A. Contention: Wages, tips, and other compensation received for personal services are not income	6
	B. Contention: Only foreign-source income is taxable	9
	C. Contention: Federal Reserve Notes are not income	11
III.	The Meaning of Certain Terms Used in the Internal Revenue Code	12
	A. Contention: Taxpayer is not a "citizen" of the United States, thus not subject to the federal income tax laws	12
	B. Contention: The "United States" consists only of the District of Columbia, federal territories, and federal enclaves	13
	C. Contention: Taxpayer is not a "person" as defined by the Internal Revenue Code, thus is not subject to the federal income tax laws	14
	D. Contention: The only "employees" subject to federal income tax are employees of the federal government	15
IV.	Constitutional Amendment Claims	17
	A. Contention: Taxpayers can refuse to pay income taxes on religious grounds by invoking the First Amendment	17
	B. Contention: Federal income taxes constitute a "taking" of property without due process of law, violating the Fifth Amendment	18
	C. Contention: Taxpayers do not have to file returns or provide financial information because of the protection against self-incrimination found in the Fifth Amendment	20
	D. Contention: Compelled compliance with the federal income tax laws is a form of servitude in violation of the Thirteenth Amendment	21
	E. Contention: The Sixteenth Amendment to the United States Constitution was not properly ratified, thus the federal income tax laws are unconstitutional	22
	F. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens	23
V.	Fictional Legal Bases	24
	A. Contention: The Internal Revenue Service is not an agency of the United States	24

- B. Contention: Taxpayers are not required to file a federal income tax return, because the instructions and regulations associated with the Form 1040 do not display an OMB control number as required by the Paperwork Reduction Act 25
- C. Contention: African Americans can claim a special tax credit as reparations for slavery and other oppressive treatment 26
- D. Contention: Taxpayers are entitled to a refund of the Social Security taxes paid over their lifetime 28

- VI. **“Untaxing” Packages or “Untaxing” Trusts** 28
 - A. Contention: An “untaxing” package or trust provides a way of legally and permanently avoiding the obligation to file federal income tax returns and pay federal income taxes 28

- PENALTIES FOR PURSUING FRIVOLOUS TAX ARGUMENTS** 31

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