

ASSESSMENT RESPONSE: FEDERAL FORM INSTRUCTIONS

Last revised: 3/5/2008

1. **PURPOSE FOR THIS FORM:**

- 1.1. This form is provided for use in responding to federal tax notices of proposed assessments or penalty assessments. It is to be attached with the original collection notice from the IRS.
- 1.2. This response is suitable for use for the Internal Revenue Service.
- 1.3. An equivalent version of this form is available for responding to tax collection notices from states of the Union below:

Assessment Response: State, Form #07.032

<http://sedm.org/Forms/FormIndex.htm>

2. **PROCEDURE FOR USE:**

- 2.1. This form is electronically fillable. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at:
<http://www.adobe.com/products/acrobat/readstep2.html>
- 2.2. If you haven't already, read our article on *Techniques for Building a Good Administrative Record* at:
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.
- 2.3. Fill in the fields on the cover letter.
- 2.4. If you have the FULL VERSION of Adobe Acrobat, you may wish to save the completed form electronically for later reuse.
- 2.5. Print out the form.
- 2.6. With the original IRS collection notice
 - 2.6.1. Photocopy and keep original.
 - 2.6.2. Black out all references to a Social Security Number and write in pen next to each black out: Not Me. See the following for the reasons for doing this:
<http://sedm.org/ItemInfo/RespLtrs/AboutSSNs/AboutSSNs.htm>
 - 2.6.3. Attach to this form and label as "Enclosure 1 of ____".
- 2.7. Complete the following:

Corrected Information Return Attachment Letter, Form #04.020

<http://sedm.org/Forms/FormIndex.htm>

- 2.7.1. Download.
 - 2.7.2. Fill it out with all the information relating to the collection notice.
 - 2.7.3. If you have the FULL VERSION of Adobe Acrobat, you may wish to save the completed form electronically for later reuse.
 - 2.7.4. Print the form
 - 2.7.5. Sign and date the letter.
 - 2.7.6. Attach and label as "Enclosure 1 of ____"
- 2.8. Complete the following:

Demand for Verified Evidence of Lawful Assessment: Federal, Form #07.021

<http://sedm.org/Forms/FormIndex.htm>

- 2.8.1. Download.
 - 2.8.2. Fill it out with all the information relating to the collection notice.
 - 2.8.3. If you have the FULL VERSION of Adobe Acrobat, you may wish to save the completed form electronically for later reuse.
 - 2.8.4. Print the form
 - 2.8.5. Sign and date Blocks 22 and 23.
 - 2.8.6. Attach and label as "Enclosure 2 of ____"
- 2.9. Complete the following:

Tax Form Attachment, Form #04.013

<http://sedm.org/Forms/FormIndex.htm>

- 2.9.1. Download.
- 2.9.2. Print it out
- 2.9.3. Sign the end.

2.9.4. Attach and label as “Enclosure 3 of ____”

2.10. Complete the following:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

2.10.1. Download.

2.10.2. Fill it out with all the information relating to the collection notice.

2.10.3. If you have the FULL VERSION of Adobe Acrobat, you may wish to save the completed form electronically for later reuse.

2.10.4. Print the form

2.10.5. Sign and date Blocks 17 and 18.

2.10.6. Attach and label as “Enclosure 4 of ____”

2.11. Download, fill out, and print the remainder of the Enclosures listed in Section 1, Block 1. Save the electronic versions for later reuse if you have the Full Version of Adobe Acrobat. Print them out and attach them to your letter.

2.12. Send the form and all enclosures to the person who sent it to you AND the commissioner of revenue and possibly the United States Attorney General. Keep the original and send only copies. You might want to send the response one of the following ways:

2.12.1. Certified mail with a return receipt requested.

2.12.2. Using a Certificate of Service. See:

<http://famguardian.org/TaxFreedom/Forms/General/ProofOfSvcViaMail.htm>

2.13. If you want a place to locate the addresses of the Commissioner and Attorney General, see:

<http://famguardian.org/Subjects/Taxes/Contacts/Contacts.htm>

2.14. Wait for a response.

3. **RESOURCES FOR FURTHER STUDY**

3.1. *Writing Effective Response Letters*, Form #09.016:

<http://sedm.org/ItemInfo/RespLtrs/ResponseGuidance.htm>

3.2. “Responding to IRS and State Tax Correspondence”, Chapter 3, *Tax Fraud Prevention Manual*:

<http://sedm.org/ItemInfo/Ebooks/TaxFraudPrevMan/TaxFraudPrevMan.htm>

3.3. *Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability without Their Consent*, Form #05.011

<http://sedm.org/Forms/FormIndex.htm>

3.4. *Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents*, Form #05.010

<http://sedm.org/Forms/FormIndex.htm>

3.5. *The “Trade or Business” Scam*, Form #05.001

<http://sedm.org/Forms/FormIndex.htm>

3.6. *Why Domicile and Income Taxes are Voluntary*, Form #05.002

<http://sedm.org/Forms/FormIndex.htm>

Date: _____

Subject: Response to Penalty or Tax Assessment

Enclosures:

(0) Original federal income tax notice that this correspondence responds to.

NOTICE Number: _____

- (1) Corrected Information Returns for the period(s) in question, if any.
- (2) Demand for Verified Evidence of Lawful Assessment: State
- (3) Tax Form Attachment
- (4) Affidavit of Citizenship, Domicile, and Tax Status
- (5) Tax Form Attachment

Additional Enclosures identified in attached Assessment Response: Federal, Form #07.022, Field #25, checkboxes.

Cc: United States Attorney General; Commissioner of Internal Revenue, IRS Chief Counsel

Dear sir,

This letter is in response to your penalty or tax assessment notice you mailed to me and described in the attached Assessment Response Form: Federal, #07.022, Section 2. Your original notice is included as Exhibit (0). This correspondence constitutes:

- 1. A DENIAL of my CONSENT to accept your offer of a proposed tax or penalty assessment.
- 2. A formal legal challenge and protest to the tax or penalty liability you are imputing to the person named on the attached ASSESSMENT RESPONSE: FEDERAL form, Section 4.
- 3. An affidavit under penalty of perjury documenting my citizenship, domicile, and tax status and proving that you have no lawful jurisdiction to engage in this enforcement action. See Enclosure 4 attached.
- 4. A presentment of corrected information returns for all false information returns you received during the reporting period in question. See Enclosure 1, if provided. The information returns are false because:
 - 4.1. I am not engaged in the “trade or business” franchise defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.
 - 4.2. The submitter who sent you the false information returns refuses to read and obey the law or to understand what a “trade or business” is or the nature of the federal and state income tax as a franchise tax upon the “trade or business” franchise, which is voluntary.
 - 4.3. I never voluntarily signed or submitted an IRS form W-4 and therefore could not lawfully earn “wages”. If you received an IRS form W-2, it was wrong because 26 CFR §31.3401(a)-3(a) and 26 CFR §31.3402(p)-1 both say I must sign an agreement to earn “wages” as a person not otherwise engaged in a “trade or business”.

NOTE: These corrected information returns DO NOT restart the Assessment Statute Expiration Date for reassessment, because this is NOT a “tax return” and I am simply correcting false information returns already in your possession.

- 5. A request to correct your erroneous records for the reasons indicated in Section 4 of the attached ASSESSMENT RESPONSE: FEDERAL.
- 6. A formal legal demand pursuant to the Fair Debt Collection Practices Act, for verified, court admissible evidence UNDER PENALTY OF PERJURY, as required by [26 U.S.C. §6065](#), proving the existence of a procedurally correct and lawfully correct assessment or proposed assessment. See Enclosure 2 attached for a description of the verified evidence lawfully demanded.