



Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201

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In reply refer to: 2981820073
Aug. 03, 2001 LTR 105C
[REDACTED] 199812 30

00155

CHRISTOPHER M HANSEN
[REDACTED]

SAN DIEGO CA [REDACTED]

CERTIFIED MAIL

Taxpayer Identification Number: [REDACTED]
Kind of Tax: INCOME
Amount of Claim(s): \$ 9,391.00 10,297.00
Date Claim(s) Received: Apr. 05, 2001
Tax Period(s): Dec. 31, 1998 Dec. 31, 1999
2981820073

Dear Taxpayer:

This letter is your legal notice that we have disallowed your claim(s). We can't allow your claim(s) for refund or credit for the period(s) shown above for the reason(s) listed below.

The claim is based on your view that wages and salary don't constitute taxable income. The U.S. Tax Court and other federal courts have rejected this argument repeatedly and have held that wages and salary are taxable income reportable at the full amount received.

- . If you want to sue to recover tax, penalties, or other amounts, you may file a lawsuit with the United States District Court having jurisdiction or with the United States Claims court. These courts are independent bodies and have no connection with the Internal Revenue Service.
- . The law permits you to do this within two years from the mailing date of this letter. However, if you signed an agreement that waived your right to the notice of disallowance (Form 2297), the period for filing a lawsuit began on the date you filed the waiver.

If you have any questions, please call Ms. Jackson at 866-899-9083 EX 8577 between the hours of 7:00 A.M. and 3:00 P.M.. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.



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CHRISTOPHER M HANSEN
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SAN DIEGO CA [REDACTED]

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Richard M. Creamer
Field Director, Compliance Svcs.

Enclosure(s):
Publication 1

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