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OGDEN UT 84201-0030

In reply refer to: 0469000192  
Feb. 18, 2016 LTR 3176C 0  
201412 30  
Input Op: 1483059232 00025428  
BODC: WI

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1080B E VETERANS HWY  
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Taxpayer Identification Number:  
Form: 1040  
Tax Period(s): Dec. 31, 2014

Employee Identification Number: 1000142816 M/S 4450  
Contact Telephone Number: 866-883-0235  
Contact Fax Number: 855-235-8845

Dear Taxpayer:

You recently filed a return or purported return claiming one or more frivolous positions. If not immediately corrected, the Internal Revenue Service will assess a \$5,000 penalty against you. You can correct the problem and avoid the penalty if you submit a corrected return within 30 days of this letter to the address listed above.

If you continue to submit documents asserting frivolous positions, we will assess the \$5,000 penalty each time you submit a frivolous return. If you file a joint return, we will assess the \$5,000 penalty against both you and your spouse. Internal Revenue Code section 6702 provides the IRS with the authority to assess the penalty.

#### WHY WE ARE CONTACTING YOU

Based on Section 6702, Frivolous Tax Submissions, we have determined the information you filed as a tax return, or purported tax return, on Dec. 13, 2015 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions such as yours and repeatedly rejected them as without merit. The enclosed Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Some of these examples include:

- Arguing that filing and paying taxes is voluntary.
- Excluding salaries and/or wages from income based on the argument that the value of services is not taxable or that salaries and/or wages are not income.
- Arguing that the requirement to file a tax return violates

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Constitutional rights protecting taxpayers against self-incrimination.

- Submitting a claim for a refundable credit when there is no basis in law for the credit, such as a credit for reparations for slavery, or frivolous Forms 2439, 1099, or 4136 (fuel tax credit), or showing excessive withholding on your return.
- Submitting a document that purports to be a tax return but is not properly signed or contains an altered jurat (the written declaration that verifies that a return, declaration, statement or other document is made under penalties of perjury).

These are just some examples. For more information on positions identified as frivolous under section 6702, see Notice 2010-33, 2010-17 I.R.B., April 26, 2010, pp. 609-12, which can be found on the Internal Revenue Service's website at [www.irs.gov](http://www.irs.gov) (See Notice 2010-33 at [http://www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html)). If you do not have a computer, you can access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.), which is the IRS's authoritative publication of rulings and statements of procedure. Consult a law library to obtain the I.R.B. You can find additional information in a publication titled The Truth About Frivolous Arguments, available on-line only at [http://www.irs.gov/pub/irs-utl/friv\\_tax.pdf](http://www.irs.gov/pub/irs-utl/friv_tax.pdf)

As stated above, we are proposing to assess a \$5,000 penalty against you for each frivolous tax return or purported tax return that you filed.

#### WHAT YOU NEED TO DO

To avoid the penalty, send us a corrected return for each taxable period in the heading of this letter within 30 days of the date of this letter. If you send us corrected returns, we will disregard the previous documents that you filed and not assess the frivolous tax return penalty for each corrected return filed.

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

#### WHAT IF YOU DO NOT SEND A CORRECTED RETURN?

If you do not file the corrected return(s) within 30 days of the date of this letter, or if you submit additional documents

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asserting a frivolous position, we will assess the \$5,000 penalty for each frivolous tax return or purported return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. We will not respond to any future correspondence asserting any frivolous position.

In addition, if we do not hear from you within the 30 day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or because of other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included on the notice of deficiency and cannot be contested in the Tax Court.

We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

Sincerely yours,



Christine L. Davis  
Program Manager RICS/IVO

Enclosure(s):  
Copy of this letter  
Publication 2105  
Envelope