

Second Notice of and Section 1203 Allegations

September 24, 2018

elias agredo-narvaez
C/O ELIAS AGREDO-NARVAEZ
1080-B East Veterans Highway
Jackson, New Jersey
[08527]

TO:
J. Russell George, Inspector General for Tax Administration
Headquarters, City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005
Email correspondence:
David.barnes@tigta.treas.gov

RE: COMPLAINT/CASE # 5416090027C

Dear Inspector General for Tax Administration:

Please take the following notice:

You are receiving these now **public** documents and Section 1203 Allegations for the second time plus some additional ones because apparently the ones previously sent September 7, 2016 which were accepted in your office September 12, 2016 **CERTIFIED MAIL # 7013 2250 0000 1304 9041** (Courtesy copies included) were mysteriously and conveniently LOST, MISPLACED, DESTROYED OR even IGNORED.

This constitutes then a filing DE NOVO and includes all documents within this envelope regardless of whether or not they have been previously recorded.

Inspector General for Tax Administration, as a U.S. Government officer You are hereby put **on NOTICE for the second time** Pursuant to Title 18 U.S.C. sec 4 of the commission of crimes cognizable by a Court of the United States, including crimes under **Title 18 U.S.C. sec 513**

(a)(b)(c) to wit: (a). whoever makes, utters or possess a counterfeited security of a State or political subdivision thereof or of an organization, or whoever makes, utters or possesses a forged security of a State or political subdivision thereof or of an organization, with the intent to deceive another person, organization, or government

shall be fined under this title or imprisoned for not more than 10 years , or both.....

DERELICTION OF DUTY generally refers to a failure to conform to rules of one's job, which will vary by tasks involved. It is a failure or refusal to perform assigned duties in a satisfactory manner.

See also 26 U.S.C. 26 sec 7214(a)(3)(4)(5)(6)(8)

Inspector General for Tax Administration, it is very troublesome to know that after 2 years of filing with your office the mentioned above section 1203 allegations/complaints against the ROGUE IRS AGENTS, that those ROGUE IRS agents still continue until today committing the same **criminal activity** with absolute and abhorrent disregard for what is right or lawful. **What Country do we live in?**

In my previous complaint I included all information pertaining up to the year 2015 but by this newly filing I am updating such case to include the same COMPLAINTS/CHARGES to include the same allegations to the same violations extending to the current year and present day

FOR THE RECORD:

The following IRS employees are still committing the same criminal acts against me and duly reported to you. I am a Law abiding private American National, Non-Federal Citizen, Non-Trade or Business who has never engaged any Federally Privileged activity; as well as against millions of American Citizens similarly situated.

Layne Carver ID# 1000099691
Theresa A. Salinas. ID# 548261000
Jerrica Hope. Unknown ID#
DeAnn Bender. Unknown ID#
Christine L.Davis. ID# 1000142816 and 1000099771 and why 2 ID #s?
And in addition to these employees now we also have:
Ann Willis. Unknown ID#
Sherry Mueller unknown ID#
Ann Willis unknown ID#
Jason Angelotti. Disclosure manager from office 2
Jeffrey V Austin Disclosure Manager from office 2
Deidre A. Moran. Operations 1 manager, Andover MA. unknown ID#
Rebeca H. Henderson. Dept manager accounts MGMT. Atlanta GA. NO ID#
Randal S. Lutz. Program manager Austin TX. Unknown ID#
Vickie D. Fairley. Area director Field asst area2 Kansas. NO ID#
Maritza C. Travanti. Disclosure Specialist office 13. ID# 1000669554

Glensey L. Tucker. Disclosure specialist office2, Atlanta ID# 0274623
Between others;

All of the employees named above or users of those pseudo-names have engaged in violation of my Rights protected under both State and Federal Constitutions, in addition to other crimes Cognizable by Courts of the United States.

And now by your inaction, YOU ARE ALSO PERSONALLY BEEN HELD ACCUSED OF THE SAME CRIMES.

"Even some federal judges have gone to prison for dereliction of duty"

Take Judicial notice that a footnote 23 in the case of Chrysler Corp. v. Brown, 441 U.S. 281 (1979), the U.S. Supreme Court admitted that no organic Act for the IRS could be found, after they searched for such an Act all the way back to the Civil War, which ended in the year 1865.

Furthermore, This so called IRS agency appears to be nothing more than a collection agency working for foreign banks and operating out of Puerto Rico under color of the Federal Alcohol Administration ("FAA") But the problem with this issue is that the FAA was already declared unconstitutional inside the 50 States by the U.S. Supreme Court in the case of U.S. v. Constantine, 296 U.S. 287 (1935)

The part of the FAA that was declared unconstitutional within the states (at the time) was then allowed to retreat to PUERTO RICO since the protections and limitations of the Constitution did not fully apply there.

I have come to this conclusion after researching very deeply the tax code their regulations and some Supreme Court cases related to the subject for over 14 years.

It is very troublesome Dear TIGTA to know that these heartless people are until today trying to extort from me thousands of dollars in fines for penalties that have never been **AND CAN NEVER BE** either procedurally correct or lawfully assessed and the reason should be crystal clear in light of the 3 paragraphs before, and especially after careful review of every piece of threatening letter from the ROGUE AGENCY, any intelligent man can understand that the laws mentioned as authority for the EXTORTING DEMANDS have everything to do with **income** from the manufacturing, processing, distributing or otherwise dealings in or with CIGARRETS AND RELATED PRODUCTS AS WELL AS SPIRITS, ALCOHOL, AND FIRE ARMS.

There is absolutely no doubt in my mind that these criminals can't be perpetuating these crimes without the AID/SUPPORT/PROTECTION from the hierarchy, it is absolutely impossible for those criminals to be acting on their own and without your own personal protection at least to the extend that you are failing to perform your duties.

Again "Even some federal judges have gone to prison for dereliction of duty"

You are hereby put on notice that those criminals who are been to some extent protected by your agency or your position, are in the possession of funds illegally and unlawfully collected from me under color of tax liabilities which have never been proved as a matter of either FACTS OR LAWS, said amounts are as shown below:

Year:	2013	\$3,635.02
	2014	\$3,467.42
	2015	\$5,675.41
	2016	\$7,255.64
	2017	\$6,363.89

Included herein you will find copies of some threatening letters received from the FAA under color of IRS.

All those letters claim that I have either failed to comply with some liabilities or provide information otherwise unknown to me, obviously; if those liabilities are related to the FEDERALLY PRIVILEGED ACTIVITIES mentioned above and I have never applied for such privilege there can be no way for me to be liable to comply with any EXTORTING DEMANDS.

Your Job title clearly tells me that somehow you must have either direct or indirect knowledge of the facts claimed on those letters. If you read the code sections cited on those letters and cross reference them with their respective federal regulations you will see clearly; they can't lawfully apply to me or most American citizens.'

For your convenience I am including the relevant pages from the PARALLEL TABLE OF AUTHORITIES that show the enforcing regulations for the sections of the code that the criminal minds of the rogue FAA/IRS agents are using to demand the extortion amounts from the gullible American people, those sections along with their regulations further confirm my position that the so called IRS is nothing more and nothing less than the Puerto Rican agency that was once declared unconstitutional within the American Soil since their laws are clearly related to the income proceeds related to the privileged activities of Alcohol, tobacco and fire arms.

Another point is the fact that every time these rogue agents demand payments of any kind, the letterhead will show DEPARTMENT OF THE TREASURY/ INTERNAL REVENUE SERVICE; however; on every payment voucher only the IRS internal revenue service appears but now with a complete address.

As final conclusive point, is the fact that the only definitions of REVENUE AGENT and SECRETARY OF THE TREASURY are found within 27 CFR 250.11 /27 CFR 26.11 and those sections read as follows:

REVENUE AGENT. Any duly authorized Commonwealth Internal Revenue AGENT of the Treasury Department of Puerto Rico.

SECRETARY OR HIS DELAGATE. The secretary or any officer or employee of the department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

once they (documents I am sending) are in your hands you will be then faced with the only two choices that there can be, **either do the right thing to do under the laws and your office or JOINT THE CRIMINALS IN FLEXING THE MUSCLES OF THE POWER ENTRUSTED TO YOU and continue to BULLY me and the American public, anything you decide to do YOU DO AT YOUR OWN PERIL.**

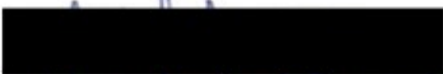
SECTIONS OF CODE USED	CORRESPONDING ENFORCING REGULATION
6601	27 CFR parts 46,70
6303	27 CFR 53,70
6203	27 CFR 70
6303	27 CFR 53,70
6201	27 CFR 70
6331	27 CFR 70
6212	no regulation and you know what that means
6651	27 CFR 24,25,70
6621	27 CFR 46, 70

These are just but few of the code sections that the criminals are using to try to make the extortion operation look legit, of course that would never work in a case like mine but just because I do my homework and research.

Demand is hereby made that you keep this document and all attachments as a permanent record that may have been created under the name ELIAS AGREDO-NARVAEZ or any derivatives thereof.

Respectfully;

Without Prejudice
For ELIAS AGREDO-NARVAEZ

 Date: Sep 30, 2018
~~elias Agredo-narvaez~~, Non-Assumpsit

ENCLOSURES:	This document	6 pages
	Previously filed section 1203 complaints	14 pages
	11 new section 1203 allegations	22 pages
	Courtesy copy of (1) IRS NOTICE CP15 and response	5 pages
	Courtesy copy of (1) CDPH request DENIAL and answer	5 pages
	27 CFR 250.30 Definitions	1 page
	TOTAL	53 pages

Bureau of Alcohol, Tobacco and Firearms, Treasury

§ 250.30

CFR part 5. As applied to wines, kind shall mean the classes and types of wines as prescribed in 27 CFR part 4.

Liquor bottle. A bottle made of glass or earthenware, or of other suitable material approved by the Food and Drug Administration, which has been designed or is intended for use as a container for distilled spirits for sale for beverage purposes and which has been determined by the Director to adequately protect the revenue.

Liquors. Industrial spirits, distilled spirits, liqueurs, cordials and similar compounds, wines, and beer or any alcoholic preparation fit for beverage use.

Permit. A formal written authorization of the Secretary of the Treasury of Puerto Rico.

Person. An individual, a trust, an estate, a partnership, an association, a company, or a corporation.

Proof gallon. A gallon of liquid at 60 degrees Fahrenheit which contains 50 percent by volume of ethyl alcohol having a specific gravity of 0.7939 at 60 degrees Fahrenheit referred to water at 60 degrees Fahrenheit as unity or the alcoholic equivalent thereof.

Rectifier. Any person required to hold a rectifier's basic permit under 27 U.S.C. 203(b)(1).

Region. A Bureau of Alcohol, Tobacco and Firearms Region.

Regional director (compliance). The principal ATF regional official responsible for administering regulations in this part.

Revenue Agent. Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico.

Secretary. The Secretary of the Treasury of Puerto Rico.

Secretary or his delegate. The Secretary or any officer or employee of the Department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

Tarpaid. As used in this part with respect to liquors or articles of Puerto Rican manufacture, includes liquors or articles on which the tax was computed but with respect to which payment was deferred under the provisions of subpart E of this part.

Treasury Account. The Department of the Treasury's General Account at the Federal Reserve Bank of New York.

United States. The States and the District of Columbia.

U.S.C. The United States Code.

United States Bureau of Alcohol, Tobacco and Firearms office. The Bureau of Alcohol, Tobacco and Firearms office in Puerto Rico operating under the direction of the Regional Director (Compliance), North Atlantic Region, New York, NY 10048.

Virgin Islands regulations. Regulations issued or adopted by the Governor of the Virgin Islands, or his duly authorized agents, with the concurrence of the Secretary of the Treasury of the United States, or his delegate, under the provisions of 26 U.S.C. 5314, as amended, and § 250.201a.

Wine. Still wine, vermouth, or other aperitif wine, imitation, substandard, or artificial wine, compounds designated as wine, flavored, rectified, or sweetened wine, champagne or sparkling wine, and artificially carbonated wine, containing not over 24 percent of alcohol by volume. Wines containing more than 24 percent of alcohol by volume are classed and taxed as distilled spirits.

(26A Stat. 917, as amended (26 U.S.C. 7805); 49 Stat. 961, as amended (27 U.S.C. 205); Aug. 15, 1954, ch. 736, 68A Stat. 775 (26 U.S.C. 6301); June 29, 1956, ch. 462, 70 Stat. 361 (26 U.S.C. 6301).)

(T.D. ATF-46, 43 FR 13531, Mar. 31, 1978)

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 250.11, see the List of CFR Sections Affected in the Finding Aids section of this volume.

Subpart C [Reserved]

Subpart Ca—Rum Imported Into the United States From Areas Other Than Puerto Rico and the Virgin Islands

§ 250.30 Excise taxes.

Distilled spirits excise taxes, less the estimated amounts necessary for payment of refunds and drawbacks, collected on all rum imported into the United States (including rum from possessions other than Puerto Rico and the Virgin Islands), will be deposited

date of filing of the bankruptcy petition.

(3) *Time.* An administrative appeal of the erroneous filing of notice of Federal tax lien shall be made within 1 year after the taxpayer becomes aware of the erroneously filed tax lien.

(f) *Proof of full payment.* As used in paragraph (e)(2)(iii)(A) of this section, the term "proof of full payment" means:

(1) An Alcohol and Tobacco Tax and Trade Bureau receipt reflecting full payment of the tax liability in question prior to the date the Federal tax lien was filed;

(2) A cancelled check payable to the Alcohol and Tobacco Tax and Trade Bureau in an amount which was sufficient to satisfy the tax liability for which release is being sought; or

(3) Any other manner of proof acceptable to the officer who filed the lien.

(g) *Exception.* Whenever necessary to protect the interests of the government, an appropriate TTB officer other than the officer who filed the lien, may receive and act on an administrative appeal of a lien in accordance with this section.

(h) *Exclusive remedy.* The appeal established by section 6326 of the Internal Revenue Code and by this section shall be the exclusive administrative remedy with respect to the erroneous filing of a notice of Federal tax lien.

[T.D. ATF-316, 56 FR 53079, Oct. 24, 1991]

SEIZURE OF PROPERTY FOR COLLECTION OF TAXES

§ 70.161 Levy and distraint.

(a) *Authority to levy.*—(1) *In general.* If any person liable to pay any tax neglects or refuses to pay the tax within 10 days after notice and demand, the appropriate TTB officer who initiated the assessment may proceed to collect the tax by levy, provided the taxpayer has been furnished the notice described in § 70.162(a) of this part. The appropriate TTB officer may levy upon any property, or rights to property, whether real or personal, tangible or intangible, belonging to the taxpayer. The appropriate TTB officer may also levy upon property with respect to which there is a lien provided by 26 U.S.C. 6321 for the payment of the tax. For ex-

emption of certain property from levy, see 26 U.S.C. 6334 and §§ 70.241 through 70.245 of this part. For exemption of certain property from levy, see 26 U.S.C. 6334 and §§ 70.241 through 70.245 of this part. As used in 26 U.S.C. 6331 and this section, the term "tax" includes any interest, additional amount, addition to tax, or assessable penalty, together with costs and expenses. Property subject to a Federal tax lien which has been sold or otherwise transferred by the taxpayer may be seized while in the hands of the transferee or any subsequent transferee. However, see 26 U.S.C. 6323(b)(2) and § 70.144 of this part concerning the subrogation rights of certain transferees. Levy may be made by serving a Notice of Levy on any person in possession of, or obligated with respect to, property or rights to property subject to levy, including receivables, bank accounts, evidences of debt, securities, and salaries, wages, commissions, or other compensation. Except as provided in § 70.162(c) of this part with regard to a levy on salary or wages, a levy extends only to property possessed and obligations which exist at the time of the levy. Obligations exist when the liability of the obligor is fixed and determinable although the right to receive payment thereof may be deferred until a later date. For example, if on the first day of the month a delinquent taxpayer sold personal property subject to an agreement that the buyer remit the purchase price on the last day of the month, a levy made on the buyer on the 10th day of the month would reach the amount due on the sale, although the buyer need not satisfy the levy by paying over the amount to the appropriate TTB officer until the last day of the month. Similarly, a levy only reaches property in the possession of the person levied upon at the time the levy is made. For example, a levy made on a bank with respect to the account of a delinquent taxpayer is satisfied if the bank surrenders the amount of the taxpayer's balance at the time the levy is made, including interest thereon to the date of surrender. The levy has no effect upon any subsequent deposit made in the bank by the taxpayer. Subsequent deposits may be reached only by a subsequent levy on the bank.

(2) *Jeopardy cases.* If the appropriate TTB officer finds that the collection of any tax is in jeopardy, that officer may make notice and demand for immediate payment of such tax and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in 26 U.S.C. 6331(a) or the 30-day period provided in 26 U.S.C. 6331(d).

(3) *Bankruptcy or receivership cases.* During a bankruptcy proceeding or a receivership proceeding in either a Federal or a State court, the assets of the taxpayer are in general under the control of the court in which such proceeding is pending. Taxes cannot be collected by levy upon assets in the custody of a court, whether or not such custody is incident to a bankruptcy or receivership proceeding, except where the proceeding has progressed to such a point that the levy would not interfere with the work of the court or where the court grants permission to levy. Any assets which under applicable provisions of law are not under the control of the court may be levied upon, for example, property exempt from court custody under State law or the bankrupt's earnings and property acquired after the date of bankruptcy. However, levy upon such property is not mandatory and the Government may rely upon payment of taxes in the proceeding.

(4) *Certain types of compensation—(i) Federal employees.* Levy may be made upon the salary or wages of any officer or employee (including members of the Armed Forces), or elected or appointed official, of the United States, the District of Columbia, or any agency or instrumentality of either, by serving a notice of levy on the employer of the delinquent taxpayer. As used in this paragraph, the term "employer" means:

(A) The officer or employee of the United States, the District of Columbia, or of the agency or instrumentality of the United States or the District of Columbia, who has control of the payment of the wages, or

(B) Any other officer or employee designated by the head of the branch, department, or agency, or instrumentality of the United States or of the District of Columbia as the party upon

whom service of the notice of levy may be made.

If the head of such branch, department, agency or instrumentality designates an officer or employee other than one who has control of the payment of the wages, as the party upon whom service of the notice of levy may be made, such head shall promptly notify the appropriate TTB officer of the name and address of each officer or employee so designated and the scope or extent of the authority of such designee.

(ii) *State and municipal employees.* Salaries, wages, or other compensation of any officer, employee, or elected or appointed official of a State or Territory, or of any agency, instrumentality, or political subdivision thereof, are also subject to levy to enforce collection of any Federal tax.

(iii) *Seamen.* Notwithstanding the provisions of section 12 of the Seamen's Act of 1915 (46 U.S.C. 601), wages of seamen, apprentice seamen, or fishermen employed on fishing vessels are subject to levy. See 26 U.S.C. 6334(c).

(5) *Noncompetent Indians.* Solely for purposes of 26 U.S.C. 6321 and 6331, any interest in restricted land held in trust by the United States for an individual noncompetent Indian (and not for a tribe) shall not be deemed to be property, or a right to property, belonging to such Indian.

(b) *Successive seizures.* Whenever any property or rights to property upon which a levy has been made are not sufficient to satisfy the claim of the United States for which the levy is made, the appropriate TTB officer may thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property or rights to property subject to levy of the person against whom such claim exists or on which there is a lien imposed by 26 U.S.C. 6321 (or the corresponding provision of prior law) for the payment of such claim until the amount due from such person, together with all costs and expenses, is fully paid.

(c) *Service of notice of levy by mail.* A notice of levy may be served by mailing the notice to the person upon whom the service of a notice of levy is authorized under paragraph (a)(1) of this section. In such a case the date and time the notice is delivered to the

person to be served is the date and time the levy is made. If the notice is sent by certified or registered mail, return receipt requested, the date of delivery on the receipt is treated as the date the levy is made. If, after receipt of a notice of levy, an officer or other person authorized to act on behalf of the person served signs and notes the date and time of receipt on the notice of levy, the date and time so noted will be presumed to be, in the absence of proof to the contrary, the date and time of delivery. Any person may upon written notice to the appropriate TTB officer, have all notices of levy by mail sent to one designated office. After such a notice is received by the appropriate TTB officer, notices of levy by mail will sent to the designated office until a written notice withdrawing the request or a written notice designating a difference office is received by the appropriate TTB officer.

(26 U.S.C. 6331 and 6332)

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-450, 66 FR 29026, May 29, 2001]

§ 70.162 Levy and distraint on salary and wages.

(a) Notice of intent to levy. Levy may be made for any unpaid tax only after the appropriate TTB officer has notified the taxpayer in writing of the intent to levy. The notice must be given in person, left at the dwelling or usual place of business of the taxpayer, or be sent by certified or registered mail to the taxpayer's last known address, no less than 30 days before the day of levy. The notice of intent to levy is in addition to, and may be given at the same time as, the notice and demand described in § 70.161 of this part.

(b) Jeopardy. Paragraph (a) of this section does not apply to a levy if the appropriate TTB officer has made a finding under § 70.161(a)(2) of this part that the collection of tax is in jeopardy.

(c) Continuing effect of levy on salary or wages. A levy on salary or wages is continuous from the time of the levy until the liability out of which the levy arose is released under 26 U.S.C. 6343 and § 70.167 of this part. For this purpose, the term "salary or wages" includes compensation for serv-

ices paid in the form of fees, commissions, bonuses, and similar items. The levy attaches to both salary or wages earned but not yet paid at the time of the levy, and salary or wages earned and becoming payable (or paid in the form of an advance) subsequent to the date of the levy, until the levy is released pursuant to paragraph (d) of this section. In general, salaries or wages that are the subject of a continuing levy, if not exempt from levy under 26 U.S.C. 6334(a) (8) or (9), become payable to the officer who made the levy as the payor would otherwise be obligated to pay over the money to the taxpayer. For example, if the wage earner is paid on the Wednesday following the close of each workweek, a levy made upon the taxpayer's employer on any Monday would reach both the wages due for the prior workweek and the wages for succeeding workweeks as such wages become payable. In such a case the levy would be satisfied if the employer, on the first Wednesday after the levy and on each Wednesday thereafter, pays over to the officer who made the levy wages which would otherwise be paid to the employee on such Wednesday, until the employer receives a notice of release from levy described in paragraph (d) of this section. See, however, § 70.245(d) of this part for rules which permit a delayed payment to the officer who made the levy in certain cases where amounts payable to the taxpayer are exempt from levy under 26 U.S.C. 6334 (a)(9) and (d).

(d) Release and notice of release from levy. The officer who made the levy will promptly release a continuing levy on salary or wages when the conditions of 26 U.S.C. 6343 are met. The officer who made the levy will also promptly notify the person upon whom the levy was made that it has been released.

(26 U.S.C. 6331)

§ 70.163 Surrender of property subject to levy.

(a) Requirement.—(1) In general. Except as otherwise provided in 26 U.S.C. 6332, relating to levy in the case of banks or life insurance and endowment contracts, any person in possession of (or obligated with respect to) property or rights to property subject to levy and upon which a levy has been made shall,

upon demand of the officer who made the levy, surrender the property or rights (or discharge the obligation) to the officer who made the levy, except that part of the property or rights (or obligation) which, at the time of the demand, is actually or constructively under the jurisdiction of a court because of an attachment or execution under any judicial process.

(2) Property held by banks. (i) Any bank shall surrender any deposits (including interest thereon) in such bank only after 21 days after service of levy.

(ii) Notwithstanding paragraph (a)(1) of this section, if a levy has been made upon property or rights to property subject to levy which a bank engaged in the banking business in the United States or a possession of the United States is in possession of (or obligated with respect to), an appropriate TTB officer shall not enforce the levy with respect to any deposits held in an office of the bank outside the United States or a possession of the United States, unless the notice of levy specifies that such officer intends to reach such deposits. The notice of levy must not specify that such officer intends to reach such deposits unless that officer making such levy believes:

(A) That the taxpayer is within the jurisdiction of a U.S. court at the time the levy is made and that the bank is in possession of (or obligated with respect to) deposits of the taxpayer in an office of the bank outside the United States or a possession of the United States; or

(B) That the taxpayer is not within the jurisdiction of a U.S. court at the time the levy is made, that the bank is in possession of (or obligated with respect to) deposits of the taxpayer in an office outside the United States or a possession of the United States, and that such deposits consist, in whole or in part, of funds transferred from the United States or a possession of the United States in order to hinder or delay the collection of a tax imposed by provisions of 26 U.S.C. enforced and administered by the Bureau.

(b) Enforcement of levy.—(1) Extent of personal liability. Any person who, upon demand of the appropriate TTB officer, fails or refuses to surrender any property or right to property subject to

levy is liable in his/her own person and estate in a sum equal to the value of the property or rights not so surrendered, together with costs and interests. The liability, however, may not exceed the amount of the taxes for the collection of which the levy was made. Interest is to be computed at the annual rate referred to in regulations under 26 U.S.C. 6221 from the date of the levy, or, in the case of a continuing levy on salary or wages (see 26 U.S.C. 6331(e)), from the date the person would otherwise have been obligated to pay over the wages or salary to the taxpayer. Any amount recovered, other than cost, will be credited against the tax liability for the collection of which the levy was made.

(2) Penalty for violation. In addition to the personal liability described in paragraph (b)(1) of this section, any person who is required to surrender property or rights to property and who fails or refuses to surrender them without reasonable cause is liable for a penalty equal to 50 percent of the amount recoverable under 26 U.S.C. 6332(d)(2). No part of the penalty described in this subparagraph shall be credited against the tax liability for the collection of which the levy was made. The penalty described in this subparagraph is not applicable in cases where a bona fide dispute exists concerning the amount of the property to be surrendered pursuant to a levy or concerning the legal effectiveness of the levy. However, if a court in a later enforcement suit sustains the levy, then reasonable cause would usually not exist to refuse to honor a later levy made under similar circumstances.

(c) Effect of honoring levy. Any person in possession of, or obligated with respect to, property or rights to property subject to levy and upon which a levy has been made who, upon demand by the appropriate TTB officer, surrenders the property or rights to property, or discharges the obligation, to that officer, or who pays a liability described in

Assessment Prior To Levy

- A. Re-read 26 USC 6331 The words "person liable to pay" shows that the power of Levy can be applied only to those persons who are liable for payment of a tax and haven't paid it.
1. NO MONEY is owed until there is a VALID ASSESSMENT.
 2. The only section that the IRS can reasonably claim as authority to make a valid assessment on "taxable income" 26 USC 6201(a)(1)
 - a. It provides the IRS with authority to make assessments of all taxes for which require returns are made.
 3. Can the IRS make assessments against persons not specified by some section of the IRC as being liable for payment of a tax?
 4. Look at the parallel authorities for 26 USC 6201 (from CFR).
- B. We have found no assessment authority for income taxes. And the IRS has never been able to provide their specific authority to assess income taxes.
- C. Now, let's read two sections in Title 26 that do authorize assessments against "persons liable," Title 26 USC 5061 and 5703.
1. These sections authorize assessments against "persons liable," the "taxpayers" for alcohol and tobacco taxes, even though no returns have been filed.
 2. 5061- Method of collecting tax, (a) Collection by return: "The taxes on distilled spirits, wines, and beer shall be collected on the basis of a return. The Secretary shall, by regulation, prescribe the period or event for which such return shall be filed, the time for filing such return, the information to be shown in such return, and the time for payment of such tax."
 - a. This does sound somewhat detailed for these USC Title 27 type of taxes, but where do you find the same detailed type of wording for the so called "income tax"?

CFR Index

26 U.S.C. (1986 I.R.C.)—Continued

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LII

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US CODE COLLECTION

TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter A >
Sec. 6303.

Sec. 6303. - Notice and demand for tax

see 27
CFR parts
53, 70

(a) General rule

Where it is not otherwise provided by this title, the Secretary shall, as soon as practicable, and within 60 days, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

(b) Assessment prior to last date for payment

Except where the Secretary believes collection would be jeopardized by delay, if any tax is assessed prior to the last date prescribed for payment of such tax, payment of such tax shall not be demanded under subsection (a) until after such date

EXHIBIT A17

Sunday, or holiday

Notwithstanding section 7503, if, but for this subparagraph, the due date under this paragraph would fall on a Saturday, Sunday, or a legal holiday (as defined in section 7503), such due date shall be the immediately preceding day which is not a Saturday, Sunday, or such a holiday (or the immediately following day where the due date described in subparagraph (D) falls on a Sunday).

(3) Payment by electronic fund transfer

Any person who in any 12-month period, ending December 31, was liable for a gross amount equal to or exceeding \$5,000,000 in taxes imposed on tobacco products and cigarette papers and tubes by section 5701 (or 7652) shall pay such taxes during the succeeding calendar year by electronic fund transfer (as defined in section 5061(e)(2)) to a Federal Reserve Bank. Rules similar to the rules of section 5061(e)(3) shall apply to the \$5,000,000 amount specified in the preceding sentence.

(c) Use of government depositories

The Secretary may authorize Federal Reserve banks, and incorporated banks or trust companies which are depositories or financial agents of the United States, to receive any tax imposed by this chapter, in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, time, and condition under which the receipt of such tax by such banks and trust companies is to be treated as payment for tax purposes.



(d) Assessment

Whenever any tax required to be paid by this chapter is not paid in full at the time required for such payment, it shall be the duty of the Secretary, subject to the limitations prescribed in section 6501, on proof satisfactory to him, to determine the amount of tax which has been omitted to be paid, and to make an assessment therefor against the person liable for the tax. The tax so assessed shall be in addition to the penalties imposed by law for failure to pay such tax when required. Except in cases where delay may jeopardize collection of the tax, or where the amount is nominal or the result of an evident mathematical error, no such assessment shall be made until and after the person liable for the tax has been afforded reasonable notice and opportunity to show cause, in writing, against such assessment

EXHIBIT A16

Parallel authorities for 26 USC 5061 (from CFR)

[NB: because this service is automated, and the information it uses relatively volatile, this listing may not be complete and is presented for reference only. You may want to consult the House of Representatives parallel table of authorities for a complete listing.]

- 27 CFR part 19
- 27 CFR part 24
- 27 CFR part 25
- 27 CFR part 250
- 27 CFR part 251
- 27 CFR part 252

EXHIBIT A 15

4. Why are these Title 27 references still in 26 USC when they were supposed to be removed in 1972, when Title 27 USC was established?

D. 26 USC 6303- Notice and demand for tax and Exhibit
Parallel authorities for 26 USC 6303 from (CFR). please
go ahead and read them for yourself.

1. A Notice of Assessment and Demand for payment, which is required by IRC section 6303 (assessment) to be sent within 60 days after making a tax
2. The IRS sends only an unsigned demand for payment!
3. The recipient, maybe you, generally unaware of the required procedures, erroneously assumes that proper and lawful procedures have been followed and the IRS has the authority to make an assessment against you.

E. The IRS will send a Notice of Levy to a bank or a company and justify the action by claiming that such action was needed to collect a tax.

1. Few people on both sides of this action seem to be able to grasp the fact that the only authority for an assessment of "income tax" is 26 USC 6201(a)(1) 27 CFR part 70
2. That section authorizes the assessment of taxes shown on a return.
3. If no return is made, the Internal Revenue Service has no grounds to claim authority to make an assessment on "taxable income" imposed by section 1 of the Internal Revenue Code.

F. Again, there must be a valid assessment and proper procedures must be followed before collection actions are legally authorized.

1. If any agent carries out any action unauthorized by statute, he is acting without lawful authority and in violation of authorized procedure, which for them

EXHIBIT

A.12

becomes criminal, especially if you timely put them on proper administrative notice concerning their actions

- G. To the amazement of many people that we assist, the IRS just creates false records and inputs incorrect codes into the computer files in order to justify their actions. Many people are becoming aware of these actions through our training. ✓

1. IRS Manuals mandate agents executing returns under 6020b must certify the accuracy of the dollar amounts shown on them, by signing and inscribing the return with wording indicating that they were prepared under the authority of 6020(b). ✓
 2. All of you who have done a FOIA request for a SFR and received one, like many people have received, it usually only contains your name, address, and SSN.
 3. There were no:
 - a. Dollar amounts as required
 - b. No signatures as required
 - c. No hand written messages as required
 - d. No rubber stamped message as required
 4. How can these returns they trick us with even begin to qualify as legitimate returns?
 5. Sometimes in a response to your FOIA request the IRS will send you a 4549 CG or will say that the 4549 CG they sent you was your return
 - a. Now how big of a pill is that to get down?
 6. Exhibit D, page 2 of 2, are the Parallel authorities for 26 USC 6020 (from CFR) which goes to 27 CFR, part 53 and 27 CFR, part 70 not Title 26 CFR.
- J. Agents attempting to levy your funds when you have not been validly assessed or who have failed to follow proper procedure could be subject ✓

EXHIBIT

A13

not only to Taxpayers Reform and Restructuring Act, Section 1203, but also 26 USC 7214(a)(2), Exhibit E, page 1 of 3.

1. "Who knowingly demands other or greater sums than are authorized by law."
2. How about 7214(a)(7), "who makes or signs any fraudulent entry in any book or makes or signs any fraudulent certificate, return or statement."

1. Any further attempt by an agent to collect income tax could be considered to be a criminal violation. ✓
- L. How much longer American people will tolerate the perversion of justice that is being committed against them and their loved ones is up to you.

EXHIBIT A14

Form **668-C**
(Rev. 04-96)

Department of the Treasury - Internal Revenue Service

Final Demand for Payment

To

Date

District

On _____, 19____, a notice of levy was served on

at _____

The notice

of levy attached property rights to property, money, credits, and bank deposits then in your possession, to the credit of, belonging to, or owned by _____

**THIS FORM IS FOR INTERNAL USE ONLY.
DO NOT FILE.**

When the notice was served, that person owed and still owes the amount shown on _____ Demand was made you for the amount shown in the notice of levy, or for any smaller amount you owed the taxpayer, but we have not received your payment.

Please see section 6332 of the Internal Revenue Code on the back of this form.

Demand is again made for \$ _____, shown in the notice of levy,

or for any smaller amount you owed the taxpayer when the notice of levy was served. Send us payment as explained in the instructions on the levy within 5 days of getting this demand. If you don't pay within 5 days, we will consider you to have refused our demand and we may then enforce Code Section 6332.

If someone other than the taxpayer has a claim against this property, please complete the back of this form.

Signature

Address (City and State)

Title

Telephone Number

Certification of Service

I certify that this Final Demand was served by handing a copy to:

Name

Title

Place

Date

Time

Signature of revenue officer

Date

Part 1 - TDA File

Form 668-C (Rev. 04-96)

EXHIBIT

ALL

REVISED

Form 668-B

Department of the Treasury - Internal Revenue Service

Levy

Taxpayer Name/Address

Originating Internal Revenue District (City and State)

Kind of Tax	Tax Period Ended	Date of Assessment	Taxpayer Identification Number	Unpaid Balance of Assessment	Statutory Additions	Total
				\$	\$	\$
				<div style="border: 2px solid black; padding: 10px; text-align: center;"> THIS FORM IS FOR INTERNAL USE ONLY. DO NOT FILE. </div>		
				Total amount due ▶ \$		

The Internal Revenue Service (IRS) is using this levy to seize assets owned by the taxpayer named above.

Although IRS has given the required notice and demand for payment, the taxpayer named still owes the federal tax amounts shown. The Internal Revenue Code (IRC) provides a lien for the unpaid tax and statutory additions. IRC section 6331 authorizes IRS to

collect taxes by levy on all taxpayer property or rights to property, except property exempt under IRC section 6334.

Therefore, IRS levies (seizes) under IRC section 6331, as much property or rights to property, real or personal needed to pay the total amount due, with additions provided by law, including fees, costs, and expenses of this levy.

Dated at _____, 19____
(Place) (Date)

Signature of Revenue Officer _____ Telephone Number _____ Date _____

Signature of Group Manager _____ Date _____

Concurrence Signature of District Director or Asst. District Director if taxpayer's principal residence is to be seized unless Collection is in jeopardy _____ Date _____

_____ was asked to be present during inventory.

(Taxpayer's Name)

_____ was present at inventory.

(Taxpayer or Taxpayer's Representative's Name)

(Revenue Officer Signature)

☐ Yes ☐ No

IRS Levy Form 668-B

A. Form 668-B IRS Levy Form. Notice it is a four-part form.

1. Part 1 SPF Seizure File (Special Procedures Function).
2. TDA Copy (Taxpayer Delinquency Account).
3. To be given to the taxpayer.
4. To be given to the person in possession of taxpayer's property.

B. If you notice in the center of Form 668-B we find the reference to 26 USC 6331.



(7)

who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8)

who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or

(9)

who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

(b) Interest of internal revenue officer or employee in tobacco or liquor production

Any internal revenue officer or employee interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigarettes, or in the production, rectification, or redistillation of distilled spirits, shall be dismissed from office; and each such officer or employee so interested in any such manufacture or production, rectification, or redistillation or production of fermented liquors shall be fined not more than \$5,000.

(c)

Cross reference

For penalty on collecting or disbursing officers trading in public funds or debts of property, see 18 U.S.C. 1901

EXHIBIT A7

this one is quite revealing in light of the fact that the IRS agents keep referring to penalty statutes against taxpayers; only statutes having to do only with the items mentioned here.

I know I am in the right tracks, and the IRS is radicated in puerlo rico because it is the remaining of the FAA which was dectearred unconstitutional within the States. IRS = federal Alcdhol Adminis tration

LI

legal information institute

[collection home](#)

US CODE COLLECTION

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter A > PART I > Sec. 7214.

Sec. 7214. - Offenses by officers and employees of the United States

(a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States -

(1)

who is guilty of any extortion or willful oppression under color of law; or

(2)

who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3)

who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(4)

who conspires or colludes with any other person to defraud the United States; or

(5)

who knowingly makes opportunity for any person to defraud the United States; or

(6)

who does or omits to do any act with intent to enable any other person to defraud the United States; or

EXHIBIT

AG

Administrative rules are valid if they are not in conflict with, or do not change in any way, the statute conferring the rulemaking power,¹² and a regulation which fulfils the purpose of the law cannot be said to be an addition to the law.¹³ Before a rule or regulation may be declared void it must be definitely in excess of the scope of authority,¹⁴ or plainly and palpably inconsistent with law.¹⁵

§ 301. — Particular applications.¹⁶

In application of the principles that the power of an administrative agency to make rules does not extend to the power to make legislation and that a regulation which is beyond the power of the agency to make is invalid, it has been held that an administrative agency may not create a criminal offense¹⁷ or any liability not sanctioned by the lawmaking authority,¹⁸ and specifically a liability for a tax¹⁹ or inspection fee.²⁰

An administrative agency may not declare the existence of an emergency,²¹

107, 238 P2d 439; *Manchester Press Club v State Liquor Com.* 99 NH 442, 200 A 407, 116 ALR 1093; *Mazza v Cavicchia*, 15 NJ 498, 105 A2d 545.

15. *Carrazano v United States*, 358 US 498, 3 L ed 2d 462, 79 S Ct 524; *United States v Storer Broadcasting Co.* 351 US 192, 100 L ed 1081, 76 S Ct 763 (license limitation not specifically authorized by statute); *American Trucking Assn. v United States*, 344 US 296, 97 L ed 937, 73 S Ct 307, reh den 345 US 913, 97 L ed 1347, 73 S Ct 638; *United States ex rel. Touhy v Ragen*, 340 US 462, 95 L ed 417, 71 S Ct 416; *Park Floral Co. v Industrial Com.* 104 Colo 350, 91 P2d 492; *Mazza v Cavicchia*, 15 NJ 498, 105 A2d 545; *Fisher v J. H. Sheridan Co.* 182 SC 316, 189 SE 356, 108 ALR 961; *Quisenberry v Eatop*, 142 W Va 426, 95 SE 2d 832.

Annotation: 40 ALR2d 537, § 2(a) (Fair Labor Standards Act).

16. *United States v Antikamnia Chemical Co.* 251 US 654, 38 L ed 419, 34 S Ct 222; *California Drive-In Restaurant v Clark*, 22 Cal 2d 287, 140 P2d 657, 147 ALR 1028; *Coffman v State Board of Examiners in Optometry*, 331 Mich 582, 50 NW2d 322 (board set higher standards than statutory minimum).

Even if a rule is adopted with reference to a specific provision of a statute, it should not be annulled if it cannot be sustained under such provision, if the adoption of the rule is a valid exercise of authority given by other provisions of the statute. *State v Atlantic Coast Line R. Co.* 56 Fla 617, 47 So 969.

17. *California Employment Com. v Butte County Rice Growers Assn.* (Cal) 146 P2d 808, subsequent op 23 Cal 2d 624, 134 P2d 892.

18. See *Flemming v Florida Citrus Exchange*, 358 US 153, 3 L ed 2d 188, 79 S Ct 860, reh den 358 US 946, 3 L ed 2d 353, 79 S Ct 349; *Boake v Comings*, 177 US 459, 44 L ed 846, 20 S Ct 701.

[2 Am Jur 2d]—9

19. As to procedural rules, see § 347, *infra*.

20. *Glutsmom v State*, 206 Ga 734, 58 SE 2d 534; *State v Miles*, 5 Wash 2d 322, 105 P2d 51.

The General Food Law prohibits the use of added color only in cases where damage or inferiority is concealed, or where the purchaser is misled, or where the product is made to appear better or of greater value than it is, and a regulation of the Department of Agriculture is invalid to the extent that it goes further and prohibits the use of added color in the manufacture of bakery products under all circumstances. *Commonwealth v Di Meglio*, 385 Pa 119, 122 A2d 77, 56 ALR2d 1420.

1. *Henry v Parrish*, 307 Ky 559, 211 SW2d 418.

2. *Commissioner v Acker*, 361 US 87, 4 L ed 2d 127, 80 S Ct 144; *Roberts v Commissioner of Int. Rev.* (CA9) 176 F2d 221, 10 ALR2d 186; *Independent Petroleum Corp. v Fly* (CA5 Miss) 141 F2d 189, 152 ALR 928; *Indiana Dept. of State Revenue v Colpaert Realty Corp.* 231 Ind 463, 109 NE2d 415 (no power to render taxable a transaction which the statute did not make taxable); *Morrison-Knudsen Co. v State Tax Com.* 242 Iowa 33, 44 NW2d 449, 41 ALR2d 523 (use tax).

Liability for the payment of the sales tax is controlled by statute; it cannot be controlled by rulings or regulations of the board. *Acorn Iron Works v State Board of Tax Administration*, 295 Mich 143, 294 NW 126, 139 ALR 368. *Annotation*: 139 ALR 360 ("retail sale").

3. *Henry v Parrish*, 307 Ky 559, 211 SW2d 418.

4. *People ex rel. Durham Realty Co. v La Petra*, 230 NY 429, 130 NE 601, 16 ALR 152, error dismd 257 US 655, 66 L ed 424, 42 S Ct 47.

Conclusion: Committee on Finance

- A. The Tax Reform Restructuring Act of 1998 was passed with near unanimous support from the Congress.
1. Why? Because the IRS was getting totally out of control with their 'Jack Book Tactics'.
 2. Some of what TRRA of 1998 was supposed to do was
 - a. Criminalize extortion tactics by any IRS agents who abuse their authority by maliciously and willfully disregarding the legal procedures established for collection of a tax.
 - b. More IRS agents personally accountable and liable for their actions. ✓
 - c. Protect the privacy of taxpayers.
 - d. Limit the IRS's audit authority.
 - e. Extend the time period to pay a tax without penalty.
 - f. Preserve the integrity of judicial decisions against the IRS.
 - g. Limit the IRS's seizure and levy authority. ✓
 - h. Limit the IRS's authority to accrue interest to a tax owed.
 - i. Equalize the interest charged by the IRS so that it is the same as the interest rate charged against the IRS in cases of IRS error or delay. *My favorite*
 - j. Provide fairness for mathematical and clerical errors or typos.
- B. Committee Hearings revealed that "some rogue members of the organization responsible for enforcement of the tax code have a record of seeking to intimidate and frighten honest, hard working taxpayers."
- C. Now read, "Committee on Finance" (enclosed) by Senator William V. Roth, January 3, 2000, which is quite revealing itself about IRS abuses.

Sec. 6332. Surrender of Property Subject to Levy

(a) **Requirement.** - Except as otherwise provided in this section, any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process

(b) **Special Rule For Life Insurance and Endowment Contracts.** -
[Omitted]

(c) **Special Rule For Banks.** - Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy

(d) **Enforcement of Levy.** -

(1) **Extent of Personal Liability.** - Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or in the case of a levy described in section 6631 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

THIS FORM IS FOR INTERNAL USE ONLY.

(2) **Penalty for Noncompliance.** - Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) **Effect of Honoring Levy.** - Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligations) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

(f) **Person Defined.** - The term "person," as used in subsection (a), includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to surrender the property or rights to property, or to discharge the obligation

Other Claims

If someone other than the taxpayer has asserted a claim(s) to the property, rights to property, money, credits, and bank deposits in your possession, please furnish the following information:

Name, address and telephone
number of the claimant

Amount
claimed

Date of
claim

Type of
claim

EXHIBIT

A3

E. CLAY SHAW, JR.
23rd DISTRICT, FLORIDA

COMMITTEE
WAYS AND MEANS

SUBCOMMITTEES

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Florida Congressional Delegation



Congress of the United States

House of Representatives

Washington, DC 20515-0922

January 24, 2005

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WEST PALM BEACH, FL 33411
(561) 832-3307

WEB SITE
www.house.gov/shaw

Mr. Gary A. Fennell

Boca Raton, Florida 33431-5926

Dear Mr. Fennell:

Thank you for contacting me with a question regarding your troubles with the Internal Revenue Service (IRS). While responding as best I can, please understand that I am not giving any legal advice. I would strongly advise you to seek counsel on this matter.

U.S. Code, Title 26, Subtitle F, Chapter 64, Subchapter D Part II, Section 6331 (a) states:

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

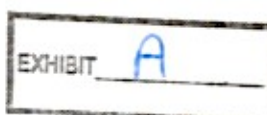
This particular provision does not appear to extend to private sector employees. If a form was given to an employer that omitted section (a), this form could be considered misleading.

I hope that this is helpful to you. Again you may wish to seek help from an attorney or tax professional.

Sincerely,

E. Clay Shaw, Jr.
Member of Congress

ECS:cd



Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR
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