1. A Frivolous Position is one that the IRS has identified as being frivolous, or that reflects a desire to delay or impede the administration of Federal tax laws. Frivolous returns generally fall under one or more of the five basic categories.

| **Category** | **Arguments** |
| --- | --- |
| Frivolous Income | * + Argument (ARG)1 -Wages/Receipts Not Income (NTR)
	+ ARG 3 -Zero Returns (ZERO)
	+ ARG 4 - U.S. v. Long (Z-Long)
	+ ARG 5 - Not a Citizen
	+ ARG 8 - Not a Person or Individual
	+ ARG 9 - Sixteenth Amendment (16AMEND)
	+ ARG 15 -Valuation (FAIRMV)
	+ ARG 19 - Taxes are Voluntary
	+ ARG 23 - Alleged Churches/First Amendment (ALDGCH)
	+ ARG 27 - Services Not Taxable/Thirteenth Amendment/Form of Servitude (13AMEND)
	+ ARG 31 - IRC 861 for Individual Employees (IMF 861)
	+ ARG 32 - IRC 3121 (FICA)
	+ ARG 36 - Bosnian Refugees (BOSNREF)
	+ ARG 37 - Not Liable (NTLIABL)
	+ ARG 42 - Nunc Pro Tunc (NUNC)
	+ ARG 44 - Zero Wages on a Substitute Form
	+ ARG 48 - Prisoner Filings
	+ ARG 50 - Non Taxable Social Security (SS) Benefits
 |
| Frivolous Deductions | * + ARG 2 - Eisner v. McComber
	+ ARG 7 - Form 2555 Deduction (F2555)
	+ ARG 14 - Wages Deducted in Cost of Goods Sold (F-SCHC)
	+ ARG 35 - IRC 1341 Claim of Right (COR)
	+ ARG 40 - Exempt Employees of World Bank Organization (XMTEMP)
	+ ARG 41- American Indian Treaty (AMERIND)
	+ ARG 43 - IRC 1001 (1001)
 |
| Frivolous Credits | * + ARG 6 - Reparation Tax (REPTX)
	+ ARG 33 - 1041 - Lifetime Social Security Claims (LFTMEARN)
	+ ARG 38 - IRC 861 Business - Employment Tax (BMF 861)
	+ ARG 39 - EIC with Disability Income (FRIVEIC)
	+ ARG 45 - Fuel Tax Credit
	+ ARG 46 - Form 1099-Series
	+ ARG 50 - Non Taxable Social Security (SS) Benefits
 |
| Altered/Invalid Documents | * + ARG 11- Altered Jurat
	+ ARG 12- Altered Form
	+ ARG 13- Unsigned Returns (UNSIGN)
 |
| Other Arguments | * + ARG 10 - Fifth Amendment (5AMEND)
	+ ARG 16 - In Lieu of (ILO)
	+ ARG 17 - Disclaimer (DISCL)
	+ ARG 18 - Protest Against Government Action/Inaction (WARTAX)
	+ ARG 20 - Challenges to Authority (CONST)
	+ ARG 21 - Paperwork Reduction Act
	+ ARG 22 - IRS Collects Tribute, Not Taxes (TRIBU)
	+ ARG 24 - Amended Returns/Form 843 Claim for Refund and Request for Abatement (AMEND)
	+ ARG 25 - Untaxed (UNTAX)
	+ ARG 26 - Federal Reserve Notes Are Not Legal Tender (FEDRES)
	+ ARG 28 - Obscene, Vulgar, Harassing (OBSC)
	+ ARG 29 - Any other position deemed frivolous
	+ ARG 30 - Non-negotiable Chargeback (NNCB)
	+ ARG 34 - 1041 - In Lieu of 1040 (1041 ILO)
	+ ARG 47 - C-Filings
	+ ARG 49 - Collection Issues
 |

1. For a full listing of all arguments see Exhibit 25.25.10-1, *Frivolous Arguments*.