



IRS Department of the Treasury
Internal Revenue Service

Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

In reply refer to: 1486900000
Feb. 08, 2023 LTR 3175C 0
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Input Op: 1483340575 00018208
BODC: WI

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Dear Taxpayer:

This is in reply to your correspondence received Oct. 26, 2022.

We have determined that the arguments you raised are frivolous and have no basis in law. Federal courts have consistently ruled against such arguments and imposed significant fines for taking such frivolous positions.

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response does not convey agreement or acceptance of the arguments stated. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

The claims presented in your correspondence do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

This letter advises you of the legal requirements for filing and paying federal individual income tax returns and informs you of the potential consequences of the position you have taken. Please observe that the Internal Revenue Code (IRC) Sections listed below expressly authorize IRS employees that act on behalf of the Secretary of the Treasury to:

1. examine taxpayer books, papers, records, or other data which may be relevant;
2. issue summonses in order to gain possession of records so that determinations of tax liability can be made or for ascertaining the correctness of any return filed by a person; and
3. collect any such liability.

There are people who encourage others to violate our nation's tax laws by arguing there is no legal requirement for them to file income tax returns or pay income taxes. Their arguments are based on legal statements taken out of context and on frivolous arguments that have been repeatedly rejected by federal courts. People who rely on this kind of information can ultimately pay more in tax, interest, and penalties than they would have paid simply by filing correct tax

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returns.

People who violate the tax laws may be subject to federal criminal prosecution and imprisonment. For information about the IRS criminal enforcement program visit www.irs.gov/ciprograms.

The IRS is working with the United States Department of Justice and state taxing authorities to ensure all taxpayers pay their lawful share of taxes and to seek criminal indictments or civil enforcement actions against people who promote or join in abusive and fraudulent tax schemes.

We encourage you to read the enclosed Publication 2105, Why do I Have to Pay Taxes?, and "The Truth About Frivolous Tax Arguments," located at www.irs.gov/frivolous.

Below is general information on filing requirements and authority to collect tax under Title 26 of the United States Code.

- Section 6001 Notice or regulations requiring records, statements, and special returns
- Section 6011 General requirement of return, statement, or list
- Section 6012 Persons required to make returns of income
- Section 6109 Identifying numbers
- Section 6151 Time and place for paying tax shown on return
- Section 6301 Collection Authority
- Section 6321 Lien for taxes
- Section 6331 Levy and distraint
- Section 7602 Examination of books and witnesses

IRC Section 6702(a) (Civil Penalty for Frivolous Tax Returns) provides:

CIVIL PENALTY FOR FRIVOLOUS TAX RETURNS. A person shall pay a penalty of \$5,000 if -

- (1) such person files what purports to be a return of a tax imposed by this title but which -
 - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
 - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) -
 - (A) is based on a position which the Secretary has identified as frivolous under subsection (c), or
 - (B) reflects a desire to delay or impede the administration of Federal tax laws.

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IRC Section 6702(e) also provides:

PENALTIES IN ADDITION TO OTHER PENALTIES - The penalties imposed by this section shall be in addition to any other penalty provided by law.

FOIA requests for Treasury Department records MUST meet the following criteria before Treasury can take action:

- Be in writing and signed by the person making the request;
- State that the request is being made pursuant to the FOIA;
- Reasonably describe the records being requested;
- State the category of the requester for fee purposes (e.g. commercial, media, educational, scientific institutions, all other); and
- Be sent to the correct Central Processing Unit for processing.

Requests for IRS Policy and procedure agency documents that are not already publicly available in the FOIA library should be sent to:

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
Fax: 877-807-9215

Requests for personal or business tax records should be sent to:

Internal Revenue Service
Central Processing Unit
Stop 93A
PO Box 621506
Atlanta, GA 30362
Fax: 877-891-6035

For additional information, view the IRS FOIA Guidelines at www.irs.gov/foiaguidelines.

- Contain an agreement to pay all fees that might be incurred;
- Prove that the requester is entitled to receive the records;
- Provide an address where the requester can be notified of the determination as to whether to grant the request;
- State whether the requester wants a copy of the records or only wants to inspect the records.

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You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 866-883-0235.

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

When you write, include a copy of this letter and the hours we can reach you in the spaces below.

Your telephone number (____) _____ Hours _____

Sincerely yours,



Gardy Larochelle, Director
Return Integrity Verification Ops.

Enclosures:
Publication 1
Publication 2105