



IRS Department of the Treasury
Internal Revenue Service

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

In reply refer to: 1486918379
Sep. 21, 2022 LTR 3176C 0
***-**-XXXX 202012 30
Input Op: 1486918379 00036200
BODC: WI

MICHAEL A & DAWN M FRENCH
314 WEST LENNOR DRIVE BOX 139
EMORY TX 75440-3061

Taxpayer identification number: ***-**-XXXX
Form: 1040
Tax periods: Dec. 31, 2020

Employee identification number: 1486918379 M/S 4450
Contact telephone number: 866-883-0235
Contact fax number: 855-853-0251

Dear Taxpayer:

You filed a purported tax return for the tax periods above that claimed one or more frivolous positions or reflected a desire to delay or impede administration of the tax laws. If you don't immediately correct your return, we'll assess a \$5,000 penalty against you.

WHY WE ARE CONTACTING YOU

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we determined the information you filed as a purported tax return, on Jan. 25, 2022 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 like yours and repeatedly rejected them as without merit. 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." Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702.

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.

You included a claim of refundable credits to which you're not entitled.

WHAT YOU NEED TO DO

To avoid this penalty, send us a corrected return for each taxable period listed at the top of this letter within 30 days from the date of this letter. Once we receive your corrected returns, we'll disregard the previous documents you filed and won't assess the

1486918379
Sep. 21, 2022 LTR 3176C 0
***-**-XXXX 202012 30
Input Op: 1486918379 00036201

MICHAEL A & DAWN M FRENCH
314 WEST LENNOR DRIVE BOX 139
EMORY TX 75440-3061

frivolous tax return penalty for each corrected return you filed.

Attach this letter to your corrected returns and mail it to the return address at the top of this letter.

If you have questions or concerns regarding the information requested or response timeframes, please contact the number listed at the top of the letter.

IF YOU DON'T SEND A CORRECTED RETURN

If you don't file the corrected returns within 30 days from the date of this letter, or if you submit additional documents asserting a frivolous position, we will assess the \$5,000 penalty for each purported tax 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. Internal Revenue Code Section 6702 provides us the authority to assess this penalty.

In addition, if we don't 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 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 in the notice of deficiency and cannot be contested in that Tax Court proceeding.

ADDITIONAL INFORMATION

For more information on positions identified as frivolous under Section 6702 see: www.irs.gov/notice201033. If you don't have a computer, consult a law library to access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.). You can find additional information in publication "The Truth About Frivolous Arguments" available on-line only at www.irs.gov/frivolous.

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

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

1486918379

Sep. 21, 2022 LTR 3176C 0

***-**-XXXX 202012 30

Input Op: 1486918379 00036202

MICHAEL A & DAWN M FRENCH
314 WEST LENNOR DRIVE BOX 139
EMORY TX 75440-3061

We enclosed a copy of this letter for your records and an envelope for your convenience.

If you have additional questions, you can call us at 866-883-0235, Monday through Friday 7:00 a.m. to 3:30 p.m. MST.

Sincerely yours,



Gardy Larochelle, Director
Return Integrity Verification Ops.

Enclosures:
Copy of this letter
Envelope
Publication 1