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Reply Reference #: 1042000000
January 12, 2024 LTR 2645C
[redacted] 202012 30

VIA CERTIFIED MAIL: 7020 1290 0000 4975 9960

May 6, 2024

Ursula Dean
Operations Manager, Operations 2
Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Greetings:

This correspondence is in reply to your Letter 2645C, dated January 12, 2024, reply reference number 1042000000.

Your letter states you needed an additional 60 days to reply to my "inquiry of December 11, 2023." My inquiry was sent on November 14, 2023 via Certified Mail 7020 1290 0000 4975 3005 and was in response to IRS Notice CP15.

As of the date of this letter, **115 days** have elapsed from the date of your Letter 2645C of January 12, 2024, and a total of **147 days** have elapsed from the date you claim you received my inquiry of December 11, 2023. That is more than twice the amount of time you state you needed to send your reply. I have provided you all the information you need and given you more than ample time to resolve this issue.

The **only** information the IRS has provided regarding the implementation of this penalty against me has been the following vague assertions.

From Letter 3176C, "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." So, which is it?

Did my return claim "one or more frivolous positions?" If so, which positions am I alleged to have claimed? Does the IRS allege I claimed, "A taxpayer is allowed to buy or sell the right to claim a child as a qualifying child for purposes of the

Earned Income Tax Credit?" Is this what the "ARG 29" comment on Form 8278 is meant to imply? If so, what precisely on my return would lead the IRS to allege this as there is nothing of the sort on the tax return I filed for 2020?

Or did my return reflect "a desire to delay or impede administration of the tax laws?" If so, how did the IRS determine my return reflected this alleged "desire?"

Simply declaring I have a desire to delay or impede the administration of Federal tax laws is, by itself, insufficient to apply the penalty as one or both of the requirements of §6702(a)(1)(A) and §6702(a)(1)(B) must also be met.

Also, you'd have to completely ignore the affidavit included with "my inquiry of December 11, 2023" where I declared **UNDER PENALTY OF PERJURY** that:

> "The content of the tax return we completed and submitted concerning the year 2020 and the act of its completion and submission are not intended, expected nor desired to impede or delay the administration of any federal tax law. On the contrary, the tax return we completed and submitted concerning the year 2020 is our best effort to fully comply with all legal obligations to which we are subject, to the best or our understanding of those obligations, and to conform with all relevant provisions of law, as best we understand those provisions. It is our sincere hope and intent the tax return we completed and submitted concerning the year 2020 contributes to and is met with the smooth, speedy and proper administration of the federal tax laws."

Also from Letter 3176C, "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."

I filed no information or purported tax return on January 25, 2022, with any agent, officer or employee of the IRS, so what is this "information" you are referring to? According to my Tax Return Transcript, the IRS received my 2020 tax return on October 18, 2021. And according to my Account Transcript, there are no transactions listed for the date of January 25, 2022. So, again, what is the IRS alleging I filed "as a purported tax return, on Jan. 25, 2022" that the IRS has deemed "frivolous?"

Again from Letter 3176C, "Federal courts, including the Supreme Court of the United States, have considered positions like yours and repeatedly rejected them as without merit."

I have stated no position on my return, so what is this "position" the IRS alleges I have taken? Is this supposed to refer to the positions identified by the Secretary of the Treasury or his delegates as frivolous and published pursuant to IRC Section 6702(c) in Notice 2010-33? Again, is this what the "ARG 29" comment on Form 8278 is meant to imply? And if so, where is this alleged position on my return?

And also from Letter 3176C, "You included a claim of refundable credits to which you're not entitled."

I filed a legal claim to my property, using the forms designated for such purpose, and my 2020 return represents my sincere and honest effort to comply with the tax laws as I understand them to be. By what law am I not entitled to receive my refundable credits?

If the application of the penalty under IRC Section 6702 had been **legal and legitimate**, the IRS would have the answers to my questions easily at hand and be able to provide the requested documentation instead of just repeating these vague assertions. Otherwise, how else could the penalty be applied without any specific evidence of a violation of IRC Section 6702?

Based on the lack of specific information regarding this alleged "frivolous submission," it appears that certain agents, officers or employees of the IRS are in fact engaging in **unlawful acts per IRC Section 7214(a)**, as well as **extortion under 18 USC 872** and **mailing threatening communications under 18 USC 876**.

The IRS, in order to demonstrate that the application of the penalty under IRC Section 6702 is in fact legal and legitimate and not an illegal act of extortion, has only two options:

1. Provide the requested documentation to **identify with specificity** what it is the IRS finds to be "frivolous" with regards to my 2020 return, per IRC Section 6702 (a. or b. and c. or d.):

a. **identify with specificity** what information my 2020 return lacks such that the IRS is unable to judge the substantial correctness of the self-assessment (§6702(a)(1)(A)); or

b. **identify with specificity** what information on its face indicates that the self-assessment on my 2020 return is substantially incorrect (§6702(a)(1)(B)); and

c. **identify with specificity** what information I filed on my 2020 return that has been identified as a frivolous position pursuant to IRC Section 6702 (§6702(a)(2)(A)); or

d. **identify with specificity** how my filing reflects a desire to delay or impede the administration of Federal tax laws (§6702(a)(2)(B)).

OR

2. Abate the penalty, reference number 666, as shown on IRS Notice CP15 for the tax year ended December 31, 2020, dated February 27, 2023.

So, if the IRS is unable to provide the requested documentation (because it doesn't exist), then the obvious conclusion is that IRS has no **legal and legitimate** cause to determine my submission was "frivolous." And if the IRS also refuses to abate the penalty, then the obvious conclusion is that certain agents, officers or employees of the IRS are in fact engaging in **unlawful acts per IRC Section 7214(a), extortion under 18 USC 872,** or **mailing threatening communications under 18 USC 876**.

Are **YOU, Ursula Dean,** one of the agents, officers or employees of the IRS that is engaging in **unlawful acts per IRC Section 7214(a), extortion under 18 USC 872,** or **mailing threatening communications under 18 USC 876**?

The **ONLY WAY TO PROVE YOU ARE NOT ENGAGED IN ILLEGAL ACTIVITY** is by either providing the EVIDENCE my submission was "frivolous", or by ABATING THE PENALTY.

Nothing I have done or do now by making this response or otherwise is to be construed as a waiver of any of my rights. Further, **I particularly demand and**

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insist upon every due process protection relevant to this matter under the common law, Texas law and federal law.

I have not provided a telephone number as I prefer to keep a written record of our correspondences. This letter and its attachments will become part of the formal record of our correspondences and notices I have made to you, **for use in all future legal proceedings**.

Regards,

Dawn M French

Enclosure: Copy of LTR 2645C dated January 12, 2024