MICHAEL A & DAWN M FRENCH
314 WEST LENNON DRIVE
EMORY TX 75440

Reply Reference #: 1486900000
Feb. 8, 2023 LTR 3175C
[redacted] 000000 00

VIA CERTIFIED MAIL: 7022 0410 0001 6622 3187

March 27, 2023

Gardy Larochelle, Director
Return Integrity Verification Ops.
Internal Revenue Service
Frivolous Return Prog., Stop 4450
Ogden UT 84201-0059

Greetings:

This correspondence is in reply to your letter, reference number 1486900000, dated February 8, 2023. A copy of your letter is included with this reply.

Your letter states, "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," but makes no reference to any specific arguments or frivolous positions you claim we have made or how said arguments or positions were determined to be frivolous.

In our correspondence to you dated October 12, 2022, which we assume is the one you reference as received October 26, 2022 although you did not state so explicitly, we addressed every item in IRC Section 6702(a) in the attached signed Affidavit. However, presuming you did not read or understand exactly how each of those items were already addressed, we will again attach our signed Affidavit to this response, and then specifically point out how we have already addressed these items:

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
Does not apply, see attached Affidavit, item 1.

(B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
Does not apply, see attached Affidavit, item 2.

(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
Does not apply, see attached Affidavit, item 3.

(B) reflects a desire to delay or impede the administration of Federal tax laws.
Does not apply, see attached Affidavit, item 4.

Additionally, there are statutory restrictions upon whom penalties can be assigned (IRC Section 6671(b)), which do not apply to us. ***See attached Affidavit, item 5.***

The determination of whether a return is "frivolous" extends solely to the question of whether the return constitutes a valid, cognizable affidavit under the normal and logical standards by which such documents are judged – that is, neither contradicting itself, nor lacking some information upon which something appearing upon the affidavit itself purports to be based. Nothing more is within the scope of the question.

As Americans, we have a duty to hold our public servants accountable to the Rule of Law and to the limitations on their delegated authority. Consequently, we hereby exercise our right to accurately ascertain whether you, Gardy Larochelle, are authorized to make the determination of "frivolity." Please establish your qualifications for doing do.

We are constitutionally protected from deprivation of, "life, liberty, or property, without due process of law," that you, as agent, have sworn an oath to protect. At the very least, we are entitled to "administrative due process."

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> "... a statute which imposes a tax upon an assumption of fact which the [presumed] taxpayer is forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment." Heiner v. Donnan 285 US 312 (1932)

In respect of our "due process" rights, you have a *duty to disclose* with specificity what exactly it is you find to be "frivolous" in the documents filed, then sign your true name to that determination. So that we may correct any errors, cite the precise law that we are presumed to have misapplied or misunderstood that resulted in the "frivolous" elements you claim to have found and are personally authorized to judge.

> "In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen." (cites omitted) Gould v. Gould 245 US 151 (1971)

If you fail to identify the statutorily defined elements you presume exist to reach the "frivolous" conclusion you propose, you will have failed to *state a claim upon which relief can be granted*. With no legal claim on our property, you must refund, as the law provides. As in all tax law, any doubt flows against those seeking to impose the tax.

> "Keep in mind the well settled rule that the citizen is exempt from taxation unless the same is imposed in clear and unequivocal language, and that where the construction of a law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." Spreckles Sugar Refining Co. v. McClain 192 US 397 (1904)

As regards the imposition of a penalty charge, we demand you provide the name of the agent responsible for sending us Notices CP15, both dated February 27, 2023. We suspect this agent is not qualified, and in fact may be committing *fraud* (IRC Section 6203) or *extortion under color of office* (18 USC Section 1951(b)(2)) by *mailing* (18 USC Section 1341) an unsupported "determination," which would explain why this agent failed to sign the Notices CP15.

Insofar as we are as undesirous of continuing to entertain your unsubstantiated allegations of "frivolity" as you are of receiving what you *claim* to be "frivolous correspondence," please TAKE NOTICE that any future correspondence from you regarding tax year 2020 that is not a thoughtful, legal, and comprehensive

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response to *all* of our inquiries above (underlined for your convenience) will be treated *as if never received.*

Nothing we have done or do now by making this response or otherwise is to be construed as a waiver of any of our rights. Further, we particularly demand and insist upon every due process protection relevant to this matter under the common law, Texas law and federal law.

We have not provided a telephone number as we 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 we have made to you, for use in all future legal proceedings.

Regards,

Michael A French

Dawn M French

Enclosures:

- Copy of LTR 3175C dated Feb. 8, 2023
- Copy of Affidavit signed Oct. 12, 2022