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

Reply Reference #: 1486918379
Sep. 21, 2022 LTR 3176C
[redacted] 2020 12 30

VIA CERTIFIED MAIL: 7021 2720 0000 1628 5531

October 12, 2022

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 1486918379, dated September 21, 2022. A copy of your letter is included with this reply. The assertions made in your letter, in our opinion, are vague and do not amount to sufficiently formal controversion of the testimony on our tax return as to merit specific response and fail to identify any actual flaw in our tax return.

However, we operate on the presumption your letter is sent as a pretext on the basis of which you will imagine some further actions to be legitimized should we fail to rebut. Therefore, attached you will find a sworn affidavit directed at each element of fact involved in the penalty with which you threaten us.

In the absence of contradictory evidence of comparable focus and competence you are entirely lacking any legal grounds to proceed with your threats, in our opinion. In any event, you bear the burden of proving your allegations, a burden which is not met by making vague assertions and threats.

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.

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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 3176C dated Sep. 21, 2022
- Affidavit

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AFFIDAVIT

We, Michael A. & Dawn M. French, being of sound mind and upon our oath, depose and state as follows:

1. The tax return we completed and submitted concerning the year 2020 contains entries declaring:
   i. total (gross) income receipts and adjusted gross and net income receipts computed according to the instructions provided;
   ii. a self-assessment of tax due upon the computed "net income" per the tax table provided; and
   iii. an unaltered signed affirmation regarding the truth, completeness and correctness of these entries and assessment.

   To the best of our knowledge and belief, the above-listed entries comprise information by which the substantial correctness of the self-assessment of the return can be judged.

2. Aside from identifying information, address, signature and date, the Form 1040 with accompanying instruments we completed and submitted concerning the year 2020 contains nothing from our hand except:
   i. numeric entries;
   ii. the answer to a question posed by the Secretary for an explanation of how did we determine amounts reported on lines 7 and 8 of the form: "RECORDS PROVIDED BY PAYER NOTED ON LINE 5"; and
   iii. *the response to a request by the Secretary to explain our efforts to obtain* corrected Forms W-2: "NONE".

   To the best of our knowledge and belief, nothing on the return constitutes information that on its face indicates the self-assessment is substantially incorrect. No alterations needed.

3. The information on the tax return we completed and submitted concerning the year 2020 is not based on, nor reflective of, any "position" identified by the Secretary of the Treasury or his delegates as "frivolous" and published as such pursuant to 6702(c).

4. 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.

5. Neither of us are an officer or employee of a corporation or member or employee of a partnership, who as such officer, member or employee is under any duty whatsoever concerning tax forms, reports or tax-related matters of any kind. Nor are we a member of any class illustrated or defined by the foregoing enumerated examples.

6. We have never knowingly and intentionally created, acknowledged or supported any relationship or presumption of a relationship between us and the United States under the auspices or by virtue of which the United States is authorized to seize property from us or subject us to fines or penalties other than by making a formal complaint and proving its claims to the satisfaction of an impartial judicial tribunal as Plaintiff in an adversarial proceeding in which we enjoy the benefit of all presumptions, and which conforms to the specifications of the Seventh Article of Amendment to the *Untied States Constitution*.

We affirm under penalty of perjury under the laws of the United States the foregoing is true and correct.

Executed Wednesday, October 12, 2022, at Emory Texas.

Michael A French

Dawn M French