

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

VIA CERTIFIED MAIL: 7020 1290 0000 4975 2985

October 31, 2023

Gardy Larochelle, Director
Return Integrity Verification Ops.
Internal Revenue Service
Ogden UT 84201

§6203 RECORD REQUEST - YOU HAVE 30 DAYS TO COMPLY

Mr. Larochelle:

This correspondence is in reply to your Letter 3219, designated a NOTICE OF DEFICIENCY, dated October 18, 2023. A copy of your letter and the attached Forms 5564, 4549, and 886-A are included with this reply.

In response to these same vexatious allegations, we already formally submitted our response, dated August 9, 2023 (a copy of which is included with this reply), to Letter 525, also dated August 9, 2023, to which was attached the very same Forms 4549 and 886-A which you attached to your Letter 3219, except the Forms attached to Letter 525 were dated August 9, 2023 while the Forms attached to your Letter 3219 are dated October 18, 2023.

Both Forms 4549 **fraudulently** claim the "Person with whom examination changes were discussed" was MICHAEL A & DAWN M FRENCH. As you are well aware, no changes to our lawfully prepared and sworn return were discussed with us. This entry establishes that you have made the determination of deficiency **in bad faith**, without having engaged in any due diligence.

In order to make the adjustments to income you allege on Form 4549, you must have proof we engaged in actual taxable activities, not simply that we received money. The only purported evidence you appear to have, per Form 886-A, would be third-party information returns, which are inadmissible as hearsay. Without the erroneous information originally reported on the third-party information returns, you have no basis for concluding gross income, taxable income, nor any alleged tax deficiency.

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

Please refer to §6201(d) Required reasonable verification of information returns:

In any court proceeding, if a taxpayer asserts a reasonable dispute with respect to **any item of income reported on an information return filed with the Secretary under subpart B or C of part III of subchapter A of chapter 61 by a third party** and the taxpayer has fully cooperated with the Secretary (including providing, within a reasonable period of time, access to and inspection of all witnesses, information, and documents within the control of the taxpayer as reasonably requested by the Secretary), **the Secretary shall have the burden of producing reasonable and probative information concerning such deficiency in addition to such information return.** *{Emphasis added.}*

And please refer to §7491(a) Burden shifts where taxpayer produces credible evidence:

(1) General rule

If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, **the Secretary shall have the burden of proof with respect to such issue.** *{Emphasis added.}*

FIRSTLY, we disputed those third-party allegations on the information returns using Form 4852, Substitute for Forms W-2, Wage and Tax Statement, included with our signed Form 1040.

SECONDLY, we disputed those third-party allegations on the information returns in our response, dated December 13, 2021 (a copy of which is included with this reply), to Letter 12C, dated December 3, 2021.

And THIRDLY, we disputed those third-party allegations on the information returns in our response, dated August 9, 2023 (a copy of which is included with this reply), to Letter 525, also dated August 9, 2023.

And we most certainly DID NOT discuss your proposed “examination changes” with you or anyone at the IRS. Therefore, we AGAIN dispute those third-party allegations on the information returns and any and all changes to our to our lawfully prepared and sworn return. (Copies of our Forms 4852, originally included with our Form 1040 for the year ended December 31, 2020, attached to our response to Letter 12C, and attached to our response to Letter 525, are included with this reply.)

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

Per §6201(d) and §7491(a) you have the burden of proving your allegations of gross income, taxable income, and any supposed tax deficiency. Therefore, **we hereby request a copy of the record of assessment for the year 2020 pertaining to the amount shown in your Letter 3219, within 30 days from the date of your receipt of this letter as confirmed by the postal return receipt,** as is required by provision in §6203, "Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment."

An aggregate record will not satisfy this request. Adequate compliance with this request requires documentation sufficient to clearly establish our personal liability. We demand an actual photocopy, with the signature of the assessment officer included.

The purpose of this request is both to establish the existence of the assessment, and to determine for ourselves the assessment's complete compliance with all related provisions of law.

The making of this request is not to be considered or construed as an admission of taxpayer status or of liability for any tax or penalty. Refusal to cooperate with this request will be recognized as an acknowledgement that we are, in fact, not liable for the tax or penalty alleged to be due and owing or otherwise collectible in any manner on the above mentioned NOTICE OF DEFICIENCY.

With regard to the amount of penalties per IRC 6662(a) shown on your Letter 3219, this amount is calculated in error. Even if the alleged "deficiency" of \$10,650 were correct, which it isn't per the above, there would be no reason to increase that amount by our \$13,419 overpayment.

Per the Explanation of Items on Form 886-A:

"A portion or all of your overpayment is being withheld pending the outcome of this examination. If at the conclusion of the examination a deficiency in tax is determined, **the overpayment will be applied to the tax deficiency.** If the overpayment is less than the deficiency in tax, you will be sent a separate bill for the balance due, including any applicable interest and penalties. Any remaining overpayment will be refunded to you if there are no other taxes or other outstanding legally enforceable debts owed." *{Emphasis added.}*

Clearly, the overpayment is meant to OFFSET any alleged deficiency. Therefore, it is ludicrous that this amount withheld by you would then be ADDED TO the alleged

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

deficiency in order to justify the calculation of an alleged "accuracy-related" penalty. As such, this penalty and any related interest CANNOT be correct and will be ignored.

In the event you choose to continue to ignore our REPEATED disputations of those third-party allegations on the information returns or you continue to make false claims against us (i.e. stating you discussed changes with us when you did not), we'd like to bring your attention to **\$7214(a) Unlawful acts of revenue officers or agents:**

Any officer or employee of the United States acting in connection with any revenue law of the United States-

- (1) who is guilty of any **extortion or willful oppression under color of law**; or
- (2) who **knowingly demands other or greater sums than are authorized by law**, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or
- (3) who with intent to defeat the application of any provision of this title **fails to perform any of the duties of his office or employment**; or
- (7) who makes or signs any fraudulent entry in any book, or **makes or signs any fraudulent certificate, return, or statement**; or
- (9) who **demands**, or accepts, or **attempts to collect, directly or indirectly** as payment or gift, or otherwise, **any sum of money** or other thing of value **for the compromise, adjustment, or settlement of any charge** or complaint for any violation or alleged violation of law, **except as expressly authorized by law so to do**;

shall be dismissed from office or discharged from employment and, upon conviction thereof, **shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both**. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. **The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.** *{Emphasis added.}*

Likewise, each and every penalty that is imposed without any basis in law or in fact, will be considered an **"extortion or willful oppression under color of law"** and a violation

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

of §7214(a)(1). Also, please understand that a refusal to cooperate with our above request for a record of assessment would be a violation of §7214(a)(3).

We also point out the provisions under 18 USC 872: Extortion by officers or employees of the United States:

Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, **under color or pretense of office or employment commits or attempts an act of extortion**, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.
{*Emphasis added.*}

And the provisions under 18 USC 876: Mailing threatening communications:

(d) Whoever, **with intent to extort from any person any money** or other thing of value, **knowingly so deposits or causes to be delivered**, as aforesaid, **any communication, with or without a name or designating mark subscribed thereto, addressed to any other person and containing any threat to injure the property or reputation of the addressee** or of another, or the reputation of a deceased person, or any threat to accuse the addressee or any other person of a crime, shall be fined under this title or imprisoned not more than two years, or both. {*Emphasis added.*}

Please understand that none of these criminal offenses require that you be involved directly or benefit from the crime. That is to say, extorting money by threat, etc., is criminal even if it is only done as the agent of the direct beneficiary of the extorted money. Thus, for a government agent to extort money by threat is a **FELONY** and to do so, where the extortion would result in a financial benefit to the government is a multiple felony.

Under penalties of perjury, we declare to the best of our knowledge and belief, the information contained in this response and accompanying documents is true, correct, and complete.

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

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

In Reply To: Oct. 18, 2023 LTR 3219
For Tax Year Ended: Dec. 31, 2020
TIN: 

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, including our pending petition to the United States Tax Court.

Regards,



Michael A French



Dawn M French

Enclosures:

- Copy of your Letter 3219 with attachments, dated Oct. 18, 2023
- Copy of our response to Letter 525, dated Aug 9, 2023
- Copy of our response to Letter 12C, dated Dec. 13, 2021
- Copies of our Forms 4852, originally included with our Form 1040 for the year ended December 31, 2020