

DAWN M FRENCH
314 WEST LENNON DRIVE
EMORY TX 75440

In Reply To: February 27, 2023 Notice CP15
For Tax Year Ended: Dec. 31, 2020
TIN: 

VIA CERTIFIED MAIL: 7020 1290 0000 4975 3005

November 14, 2023

Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City, MO 64999-0025

Dear Sir or Madam:

This correspondence is in reply to your unsigned Notice CP15, dated February 27, 2023. A copy of Notice CP15 is included with this reply.

Prior to the issuing of this notice I received Letter 3176C, dated September 21, 2022. A copy of Letter 3176C is included with this reply.

I responded to Letter 3176C on October 12, 2022, and I provided a signed affidavit where I, under penalty of perjury, addressed each element of fact involved in the penalty under IRC Section 6702(a). A copy of this response with affidavit is included with this reply.

Letter 3176C states, "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."

§6702(a)(2)(A) makes reference to, "a position which the Secretary has identified as frivolous under subsection (c)." And §6702(c) states, "The Secretary shall prescribe (and periodically revise) a list of positions which the Secretary has identified as being frivolous for purposes of this subsection."

Contained within Letter 3176C is this helpful information, "Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702." A copy of Notice 2010-33 is included with this reply.

Under the section titled I. Purpose, Notice 2010-33 states, "**The penalty will be imposed *only* when the frivolous position** or desire to delay or impede the administration of Federal tax laws **appears on the face of the return**, purported return, or specified submission, including any attachments to the return or submission."
{emphasis added}

DAWN M FRENCH
314 WEST LENNON DRIVE
EMORY TX 75440

In Reply To: February 27, 2023 Notice CP15
For Tax Year Ended: Dec. 31, 2020
TIN: 

Per a recent FOIA request, I received Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, dated in box 11b. February 2, 2023. A copy of Form 8278 is included with this reply.

In the "Remarks" block of this Form 8278 appears the comment, "ARG 29." Item III. (29) shown on Notice 2010-33 states:

(29) 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 a joke? Is the Internal Revenue Service really alleging that frivolous position III. (29) as shown above appears on the face of my return?

The Notice CP15 is unsigned. On Form 8278, the Originator signature in block 10a. and the Approver signature in block 11a. are both redacted, allegedly because, "FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy." Or more likely, these employees are unwilling to reveal their identities due to their committing extortion under color of law!

§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

(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

DAWN M FRENCH
314 WEST LENNON DRIVE
EMORY TX 75440

In Reply To: February 27, 2023 Notice CP15
For Tax Year Ended: Dec. 31, 2020
TIN: 

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.}**

I will 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.

DAWN M FRENCH
314 WEST LENNON DRIVE
EMORY TX 75440

In Reply To: February 27, 2023 Notice CP15
For Tax Year Ended: Dec. 31, 2020
TIN: [REDACTED]

What you need to do

1. Abate the penalty, reference number 666, fraudulently charged against me.
2. Send me an updated Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, showing the penalty, reference number 666, has been abated.
3. Put the employees who signed the original Form 8278 on notice they are in violation of the law.

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

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 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 we have made to you, for use in all future legal proceedings.

Regards,



Dawn M French

Enclosures:

Copy of Notice CP15, dated February 27, 2023
Copy of Letter 3176C, dated September 21, 2022
Copy of our response to Letter 3176C, dated October 12, 2022, with affidavit
Copy of IRS Notice 2010-33
Copy of Form 8278, dated February 2, 2023