

Nov. 30, 2012

Department of the Treasury

Internal Revenue

Austin, Texas 73301 ATT Wanda Brown

Dear Ms. Brown

I received a certified letter dated Nov. 5, 2012 from your ACS Support system, with no human being signing it, just a generic letter.

As the collection action you are threatening is predicated on the existence of an actual legal assessment, I hereby request a copy of the record of assessment per 26 USC 6203 for the tax year of 2008:

"Upon request of the taxpayer, the secretary shall furnish the taxpayer a copy of the record of the assessment,..."

Within 30 days from the date of your receipt of this letter as confirmed by the date obtained via www.usps.com An aggregate record will not satisfy this request. Adequate compliance with this request requires documentation sufficient to clearly establish my personal liability. I demand an actual photocopy, with the signature of the assessment officer included. I have requested this for over a year and still no RESPONSE. The reason for this request is both to establish the existence of the assessment, and to determine for myself 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 the tax or penalty. Refusal to cooperate with this request will be recognized again as an acknowledgement that I am NOT, in fact, liable for the tax or penalty alleged to be due and owing or otherwise collectible in any manner on the above-mentioned letter.

Your generic letter states that you intend to levy on my property or rights to property and that you are authorized to do so. Let me remind you that I or my wife are not a federal employee and have never been one. A notice of intent to levy only applies to federal employees as per 26 USC 6331(a)

"Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer(as defined in section 3401(d) of such officer, employee, elected official."

This is so because that language refers exclusively to those paid by the federal government, or its agencies and instrumentalities. Thus the "payor" who must respond to such a notice is a component of the federal government itself. As a consequence of that fact, the only aspect of "levying" needing to be done in such case is the administrative reassignment of the property from the status of "owed to the worker" to "seized (levied) by the Secretary". The "Notice of Levy" is just what it says: Notification that the property has been levied by this administrative mechanism. Property not so situated can only be brought into custody of the Secretary by means of an entirely different, and much more circumscribed process.

As I or my wife have never been a federal employee in any way, shape, or form: this notice is inapplicable to me.

The information reported to you about us for Tax Year 2008 is Bad Payer Data as described in the Internal Revenue Manual at 4.2.2.4(identification of Bad Payer Data). The companies were not required to report my private-sector payments on form 1099-Misc, but did anyway. I corrected the forms as I was supposed to. I expect the IRS to correct its records accordingly as to what was reported to them based on the legally submitted documents that I have submitted.

Sincerely,

David H. [REDACTED]