

April 11, 2008

Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404-0040

Re: Response to Letter 3176(SC) (Rev. 7-2007)
SSN:

To Ms. Anderson (Employee Identification Number: 0469226792),

I received a Letter 3176 (hereafter referred to as “Letter”) dated March 26, 2008, a copy of which is enclosed, that claimed that I have filed a return based on frivolous positions. Thank you for your communiqué, I understand that should I submit a frivolous tax return I could be subject to a fine. I can assure you I have not, and will not, submit a frivolous tax return. Future communications of this sort are not necessary and will not be appreciated.

As you must know, this fine is imposed by law for the submission of “frivolous tax returns”, not “frivolous positions”. In order to constitute a frivolous return the return must meet the conditions of *26 USC § 6702*, that is “*if the purported return of tax does not contain information on which the substantial correctness of the self-assessed determination of tax may be judged or contains information that on its face indicates the self-assessed determination of tax is substantially incorrect*” (see page 883 of 2007–14 I.R.B. and *26 USC § 6702(a)(1)*) My return was demonstrably not a “frivolous tax return” as evidenced by the fact that it was efficiently and correctly processed by the IRS in May 2007. It is clear you are in full knowledge of this as you have not stated that my 2006 return was a “frivolous tax return” nor have you asserted the above condition.

Additionally, for the record, I have carefully reviewed the full list of “frivolous positions” within the IRS document 2007–14 I.R.B., and I hold no positions described therein and have never filed any returns based on such positions, but rather to the contrary. My 2006 return was based on facts, not positions, known personally to me, and the simple language of the law.

You are hereby put on notice, as the facts of the issue at hand are firmly established, any suggestion that such a fine is due and owing, an attempt to collect on such or any pretence or suggestion that my properly filed return can be ignored or invalidated will be considered to be in bad faith. Further, such actions may be considered to be harassment, fraud, extortion and/or witness tampering (see *18 USC § 1512*, *26 USC § 7214(a)*, *18 USC § 872* and *18 USC § 876*).

I request and demand any and all due process to which I am entitled or which is in any way appropriate and/or available to me under any provision or practiced of common, statutory, and/or administrative law or protocol including, but not limited to, that to which your Letter refers; and incorporate by reference into this request and demand all relevant information included on or in that Letter or by requesting and demanding the due process referenced above.

Be advised that it is my intent to audio-record any and all proceedings for which such an option is lawfully available to me. I declare that I make no admissions as to my status, the legitimacy or

your implicit or explicit assertions, or the fitness of any particular legal or administrative protocol by responding to your Letter or by requesting and demanding the due process referenced above.

Prior to any formal or informal due process hearing, I expect and require meaningful clarification as the nature of, and reason for, any alleged assessment, the process by which any and all relevant determinations reflected in and by your office were arrived at, and anything else pertinent to the matter.

If the IRS or its officers/agents fail to rebut in writing within 30 days of receipt of this Response that with which they disagree, then they admit to all the above statements as truth and as fully binding upon them in any court of the United States of America without protest, objection, or that of those who represent you.

Under the penalties of perjury, I declare that I examined the facts stated in this letter, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Sincerely,

Justin

Note: This two (2) page letter and its enclosures were sent via the United States Postal Service's Certified Priority Mail service number 7006 0100 0002 2034 0995 on April 11th, 2008

Enclosures:

- Copy of Letter: Letter 3176(SC) (Rev. 7-2007)