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In reply refer to: 0469000192
May 22, 2013 LTR 3176C 0
[REDACTED] 201012 30
Input Op: 0469062701 00029712
BODC: WI

MARK A LOVELY
1235 AMYLEE TRL
KERNERSVILLE NC 27284-9445

Taxpayer Identification Number: [REDACTED]
Form: 1040
Tax Period(s): Dec. 31, 2010

Employee Identification Number: 1000099691 M/S 4450
Contact Telephone Number: 866-883-0235
Contact Fax Number: 801-620-2391

Dear Taxpayer:

You recently filed a return or purported return claiming one or more frivolous positions. If not immediately corrected, the Internal Revenue Service will assess a \$5,000 penalty against you. You can correct the problem and avoid the penalty if you submit a corrected return within 30 days of this letter to the address listed above.

If you continue to submit documents asserting frivolous positions, we will assess the \$5,000 penalty each time you submit a frivolous return. If you file a joint return, we will assess the \$5,000 penalty against both you and your spouse. Internal Revenue Code section 6702 provides the IRS with the authority to assess the penalty.

WHY WE ARE CONTACTING YOU

Based on Section 6702, Frivolous Tax Submissions, we have determined the information you filed as a tax return, or purported tax return, on Apr. 15, 2011 is frivolous and there is no basis in the law for your position. *EXACTELY WHICH POSITION THAT I HAVE TAKEN HAS NO BASIS IN THE LAW?*

Federal courts, including the Supreme Court of the United States, have considered positions such as yours and repeatedly rejected them as without merit. The enclosed Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Some of these examples include: *I READ PUB 2105, AND HAVE TAKEN NONE OF THOSE POSITIONS!*

- Arguing that filing and paying taxes is voluntary. *AGREED, NOT MY POSITION.*
- Excluding salaries and/or wages from income based on the argument that the value of services is not taxable or that salaries and/or wages are not income. *AGREED, NOT MY POSITION.*
- Arguing that the requirement to file a tax return violates

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Constitutional rights protecting taxpayers against self-incrimination. *AGREED, NOT MY POSITION.*

- Submitting a claim for a refundable credit when there is no basis in law for the credit, such as a credit for reparations for slavery, or frivolous Forms 2439, 1099, or 4136 (fuel tax credit), or showing excessive withholding on your return. *AGREED NOT MY POSITION*
- Submitting a document that purports to be a tax return but is not properly signed or contains an altered jurat (the written declaration that verifies that a return, declaration, statement or other document is made under penalties of perjury). *AGIAN AGREED, NOT MY POSITION.*

These are just some examples. For more information on positions identified as frivolous under section 6702, see Notice 2010-33, 2010-17 I.R.B., April 26, 2010, pp. 609-12, which can be found on the Internal Revenue Service's website at www.irs.gov (See Notice 2010-33 at http://www.irs.gov/irb/2010-17_IRB/ar13.html). If you do not have a computer, you can access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.), which is the IRS's authoritative publication of rulings and statements of procedure. Consult a law library to obtain the I.R.B. You can find additional information in a publication titled The Truth About Frivolous Arguments, available on-line only at http://www.irs.gov/pub/irs-utl/friv_tax.pdf *PLEASE SEND ME A COPY OF NOTICE 2010-33, 2010-17 WITH MY POSITION CIRCLED*

As stated above, we are proposing to assess a \$5,000 penalty against you for each frivolous tax return or purported tax return that you filed. *MY RETURN IS NOT FRIVOLOUS, WHAT SPECIFIC INFORMATION CONTAINED IN THE RETURN ON ITS FACE INDICATES THAT THE SELF-ASSESSMENTS SUBSTANTIALLY INCORRECT?* *CONTINUED ON BACK OF LAST PAGE.*

6702 (a) (2)(A)
WHAT YOU NEED TO DO

To avoid the penalty, send us a corrected return for each taxable period in the heading of this letter within 30 days of the date of this letter. If you send us corrected returns, we will disregard the previous documents that you filed and not assess the frivolous tax return penalty for each corrected return filed. *MY RETURN IS CORRECT, UNLESS YOU CAN SHOW ME SOME SPECIFICS!*

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

WHAT IF YOU DO NOT SEND A CORRECTED RETURN?

If you do not file the corrected return(s) within 30 days of the date of this letter, or if you submit additional documents

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asserting a frivolous position, we will assess the \$5,000 penalty for each frivolous tax return or purported return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. We will not respond to any future correspondence asserting any frivolous position.

In addition, if we do not hear from you within the 30 day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or because of other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included on the notice of deficiency and cannot be contested in the Tax Court. *Then where would I contest the \$5000.00 FRIVOLOUS FILING PENALTY?*

We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

Sincerely yours,



Layne Carver
Operations Mgr., Exam SC Support

Enclosure(s):
Copy of this letter
Publication 2105
Envelope

REGARDING SECTION 6702 (a) (1) (B):

WHAT SPECIFIC INFORMATION CONTAINED IN THE RETURN ON ITS FACE INDICATES THAT THE SELF-ASSESSMENT IS SUBSTANTIALLY INCORRECT?

REGARDING SECTION 6702 (a) (2) (A):

WHAT POSITION, THAT YOU ALLEGE I HAVE MADE, IS "FRIVOLOUS"?

REGARDING SECTION 6702 (a) (2) (B):

WHAT APPEARS ON THE RETURN THAT YOU ALLEGE IS "FRIVOLOUS" IS INTENDED TO DELAY, OR IMPEDER THE ADMINISTRATION OF FEDERAL INCOME TAX LAW?

WHERE ARE THE CORRESPONDING REGULATIONS TO SECTION 6702 FOUND?

WHAT "CLAIM" THAT YOU ALLEGE I HAVE MADE HAVE THE COURTS "REPEATEDLY REJECTED AS WITHOUT MERIT"?

WHICH COURT CASES SUPPORT REJECTING THE ALLEGED "CLAIM"?

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 PRACTICE OF COMMON, STATUTORY, AND/OR ADMINISTRATIVE LAW OR PROTOCOL - INCLUDING, BUT NOT LIMITED TO, THAT WHICH YOUR NOTICE REFERS.

I EXPECT AND DEMAND MEANINGFUL CLARIFICATION AS TO THE NATURE OF AND REASON FOR THE "FRIVOLOUS" ALLEGATION, THE PROCESS BY WHICH ANY AND ALL RELEVANT DETERMINATIONS REFLECTED IN AND BY YOUR NOTICE WERE ARRIVED AT, AND ANYTHING ELSE PERTINENT TO THIS MATTER.

