

Responding To "Frivolous" Threats Directed At "Reference Copies" Of Returns And Other Non-Filing Correspondences

The following material consists of a generic version of a letter designed as an immediate response to a bogus "frivolous return" allegation directed at a non-filing event, and a generic affidavit to accompany such a letter or be suitable for use on its own in response to any erroneous "frivolous penalty" proceedings concerning that event. Obviously, the propriety of using instruments of this sort depends on the truth and accuracy of all testimony appearing thereon, responsibility for which falls on anyone choosing to be inspired by these models.

See [this](#) to understand what actually qualifies for the "frivolous" penalty.

[LETTER]

To whom it may concern:

You have threatened or alleged a "frivolous return penalty" (or "frivolous submission penalty") related to the year ____ [and/or in connection with something you say you received from me on or about __/__/__]. See the courtesy copy attached.

Your allegation is in regard to what was neither a tax return, nor a request for a hearing under IRC sections 6320 or 6330, nor an application under IRC sections 6159, 7122 or 7811. Therefore your allegation of a penalty or potential for a penalty is itself frivolous.

It is also vexatious, and appears to reflect a personally or institutionally corrupt effort to discourage my communications with your agency, or illegally punish them. I strongly suggest that you consult competent legal counsel.

Attached you will find a sworn affidavit directed at each element of fact involved in the penalty with which you threaten me. By this letter and affidavit you are put on notice as to the facts by which your penalty threats are proven invalid, if not also false and likely criminal.

By the way, 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, [your state] law and federal law.

This letter and its attachments will become part of the formal record of our correspondences and notices I have made to you, for use in all future legal proceedings.

_____/____/____
[printed name; address; phone number]

Attachments:
"[form number]"
Affidavit

AFFIDAVIT

I, _____, being of sound mind and upon my oath, depose and state as follows:

1. I have only completed and submitted one tax return concerning the year ____ which was signed and dated on __/__/__ and sent to the [IRS or state tax agency] on __/__/__.
2. I have never requested a hearing under IRC sections 6320 (relating to notice and opportunity for hearing upon filing of notice of lien) or 6330 (relating to notice and opportunity for hearing before levy), nor made an application under IRC sections 6159 (relating to agreements for payment of tax liability in installments), 7122 (relating to compromises) or 7811 (relating to taxpayer assistance orders) [either ".", if true; or, "concerning the year ____ or the tax return I filed concerning that year."]
3. I am not an officer or employee of a corporation or member or employee of a partnership, who as such officer, member or employee is under any duty whatsoever concerning tax forms, reports or tax-related matters of any kind. Nor am I a member of any class illustrated or defined by the foregoing enumerated examples.
4. I have never knowingly and intentionally created, acknowledged or supported any relationship or presumption of a relationship between me and the United States under the auspices or by virtue of which the United States is authorized to seize property from me or subject me to fines or penalties other than by making a formal complaint and proving its claims to the satisfaction of an impartial judicial tribunal as Plaintiff in an adversarial proceeding in which I enjoy the benefit of all presumptions, and which conforms to the specifications of the Seventh Article of Amendment to the United States Constitution.

I affirm under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed __/__/__, at [your address]

