

Mario Dominguez [REDACTED]  
c/o postal service location:  
[REDACTED]  
Menomonic, on Wisconsin  
Non-Domestic [near 54751]

**Notice of Competent Correspondence Prescribed, Notice of Competent Response Prescribed,  
Notice and Praecepto to Cease and Desist, Notice and Praecepto to Issue Refund Due**

18 July 2015

Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0002

Re: Unsigned letter (herein, also "the letter") labeled, "Department of the Treasury", "Internal Revenue Service", "AUSC Stop 6579" "AUSTIN TX 73301-0021", "In reply refer to: 1483911111", "July 15, 2015", "LTR 4883C", "Control number: "89221171977025"; my "Notice of Refund Due and Payable to Mario Domínguez [REDACTED]" (Reference Number and Document ID: [REDACTED] with attachments (herein, also "my return"), mailed via United States Postal Service on 15 May 2015, U.S. Certified Mail #77014 2120 0001 1696 4530.

To Whom It May Concern:

Notice to agent is notice to principal (herein, also "you"). Notice to principal is notice to agent (herein, also "you").

I am in receipt of an unsigned letter (the letter), dated July 15, 2015, which appears to originate from you, "Department of the Treasury", "Internal Revenue Service". A copy of the letter is enclosed herewith for reference. The letter appears to be a threat to obstruct lawful process, ignore testimonial evidence, and withhold my lawful refund, under a ridiculous pretext, in an effort to extort from me information, money, or both, if I do not comply with the demands contained therein. Because I cannot fathom what cause you have to issue the letter to me, prudence requires that I establish whether or not the letter was, in fact, issued by you to me and, if so, whether the threat presented in the letter is an intentional, reckless, or negligent act on your part so that I may respond appropriately.

**Was the letter issued by you?**

The names and the logo used on the letterhead are similar, if not identical, to those I recognize to be used by you, but the return address is one that I do not recognize. Moreover, the content of the letter appears to avoid specific reference to me, threatens harmful action, presumably against me, without apparent cause, and is unsigned, all of which indicates that the purpose is devious. The letter certainly does not reflect competent correspondence issued in good faith, with lawful and honorable intent that I expect from you, particularly lacking a signature with which I can reasonably establish the authenticity of the letter. So I must question whether the letter was, in fact, issued by you.

**Was the letter intended for me?**

Although the letter was, in fact, delivered to me and it contains a postal service location similar to one used by me, the salutation of the letter refers to "TAXPAYER", a name by which I am not, and never have been, known. Alternatively, the use of "TAXPAYER" in the salutation may be a negligent, reckless, or intentional mischaracterization of my status as a "taxpayer", so I cannot completely discount the possibility that the letter may be intended for me. There is a space above the salutation which appears to be intended for citation of the social security number assigned to the intended audience, but instead of containing a form of social security number that I recognize, it contains but a single asterisk. The letter contains non-specific references to the receipt of a "federal tax return", "Form 1040", and a "Dec. 31, 2012, tax return" for the "tax year" of 2012, any or all of which could apply to any of a number of different persons, and yet I find nothing in the content of the letter that would specifically identify any particular person as the intended audience. It appears that the letter is the result of either a deliberate design to entice the recipient to claim that he is the intended audience based entirely on his own presumptions, presumably to avoid the culpability of the author, or sheer incompetence, as it is a simple matter to reference me directly in the salutation as "Mario Domínguez [REDACTED]", a commonly accepted form that leaves little doubt for whom the letter is intended. Regardless of the cause, I must question whether the letter was, in fact, intended for me.

**Is it your intent to extort information, or money, or both from me and/or withhold the refund due to me without lawful cause?**

The letter states "To protect you from identity theft, we need to verify your identity before we process the return". It is clear to me from this statement that my return will not be processed until I provide unspecified identity information under the pretext of "identity theft" protection. However, it is unreasonable to believe that anyone could protect me from "identity theft", as my identity is not subject to theft. It logically follows that the purported performance of such an absurd act cannot be cause to delay, or impede lawful process, and it certainly does not excuse you from the performance of your lawful duty to process my return in a timely manner. As no reasonable cause for delay or obstruction is cited in the letter, and the letter proceeds to issue a demand for information without

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Revision 0, Document ID: [REDACTED]*

cause, in the second paragraph, I have sufficient reason to presume that the purpose of the letter is to extort information from me under the threat of suppression of testimonial evidence, in the form of my return, and obstruction of lawful process, which, if realized, would keep my refund from me, resulting in injury to me, possibly to your own benefit. Furthermore, there is a "payment" voucher included in the mailing, despite evidence in your possession that I have no tax liability and a refund is due to me, which indicates that the letter may be an attempt to extort money from me as well. However, as the letter is unsigned and, therefore, not attributable by me to anyone, I cannot be reasonably certain that the threat contained within the letter was, in fact, deliberately and intentionally issued by you.

**What do I expect and require from you?**

Because my time is extremely valuable to me, as I cannot replenish it, I endeavor to avoid expending it on unnecessary or ungainful activities, such as correspondence with incompetent, cowardly, or dishonorable persons, particularly when such a person intends to engage me in frivolous action. If the letter was issued by you, and intended for me, the man known as "Mario Dominguez [REDACTED]", and variations thereof (e.g., "Mario D [REDACTED]", et al.), and your intent is not frivolous, I expect and require you to issue a competent response which plainly and clearly states your intent so that I may respond appropriately without presumption.

If your intent truly is malicious, as it appears from the letter, it is especially important that you issue your threats to me competently, courageously, and honorably, in the form of a competent response, so that I may know that your threats are genuine and your intent is serious. Otherwise, I may disregard your threats as frivolous, rendering them meaningless.

If the letter was not sent by you, or it was sent to me in error, I neither expect nor require a response from you.

### **Notice of Competent Correspondence Prescribed**

I herewith present actual and constructive Notice to you that any correspondence sent to me, the man known to you as "Mario Dominguez [REDACTED]", and variations thereof (e.g., "Mario D [REDACTED]", et al.) must satisfy the following criteria in order to constitute competent correspondence:

1. Competent correspondence must be clearly directed to me, the man known as "Mario Dominguez [REDACTED]", in a form that leaves no reasonable doubt that the correspondence is, in fact, intended for me without the need for presumption. Any reasonable form of salutation is acceptable, whether sincere or not, to the extent that it does not mischaracterize me or otherwise cast unfounded aspersions upon my character, my status, or my reputation. While I appreciate sincere courtesy in a salutation, I neither expect nor require it, and simply addressing me as "Mario D [REDACTED]" is sufficient.
2. Competent correspondence must be subscribed and affirmed under penalty of perjury by you, of your own right and without representation, or subscribed and affirmed under penalty of perjury by a duly authorized representative of your agency, and contain certified true and correct evidence of such authorization in a form that is readily verifiable so that I may be reasonably certain that the correspondence is authentic.
3. Competent correspondence must be delivered to me directly via United States Postal Service using the postal service location described at the top of the first page of this document (without addition or change: "Mario Dominguez [REDACTED]", "c/o postal service location:", [REDACTED], "Menomonie, on Wisconsin", "Non-Domestic") so that I may be reasonably certain that the integrity of the correspondence is not compromised. If I believe that circumstances make satisfaction of this criterion unreasonable, I may alternatively accept, at my discretion, another, equivalent form of secure delivery.
4. Competent correspondence must contain substantive and substantiating evidence to support each and every claim, rebuttal, assertion, or other declaration of fact so that I may readily respond with all facts clearly in evidence, and without presumption.
5. Competent correspondence must not contain any unnecessary, irrelevant, immaterial, or otherwise frivolous comments, statements, questions, or assertions. To the extent that I believe any element of the correspondence appears to be unnecessary, irrelevant, immaterial, or otherwise frivolous, I may ignore it at my discretion. As I have already stated, my time is valuable and not to be wasted on unnecessary or ungainful activity.

As I recognize that no one is infallible, and I endeavor to facilitate rational discourse carried out in good faith, allowances may be made, by me, and at my discretion, for errors and omissions that are immaterial, insignificant, or that I believe to be an over-sight of yours, as long as I believe them to be made in good faith, and not the result of incompetence, malfeasance, or nonfeasance.

I endeavor to provide to you correspondence of no less quality than the correspondence I expect and require from you, as evidenced by this letter. Any correspondence issued by you to me that is not competent correspondence may be ignored, returned, discarded, or otherwise disposed of at my discretion, as it is not reasonable to expect me to respond to correspondence issued through incompetence.

**Notice of Competent Response Prescribed**

I herewith present actual and constructive Notice to you that any response sent to me, the man known as "Mario Domínguez- [REDACTED]", and variations thereof (e.g., "Mario D [REDACTED]", et al.) must be competent correspondence, postmarked within thirty (30) days from the date of delivery of this letter to you as evidenced by U.S. Certified Mail Receipt in order to constitute competent response.

**Notice and Praecepto to Cease and Desist**

I herewith present actual and constructive Notice to you that if the letter was sent by you, and intended for me, the man known as "Mario Domínguez [REDACTED]", and variations thereof (e.g., [REDACTED], et al.), and your intent is frivolous, I hereby expect and require you to immediately cease and desist any and all actions resulting in the issue of frivolous correspondence by you to me or provide lawful cause as to why you are unable to carry out this lawful command.

**What if I do not receive competent response from you?**

If I do not receive a competent response from you, I will presume that the letter was not sent by you, or sent to me in error, or sent as a frivolous action and you have obeyed my lawful command to cease and desist, and you admit by silence that I have no obligation to respond further to the letter, and it has no effect upon me, my property, or on any claim for refund due to me by you, and I may dispose of the letter as I see fit.

**Notice and Praecepto to Issue Refund Due**

As I have established herein, the letter fails to establish lawful cause for delay, impedance, or obstruction of lawful process, regardless of who issued it or for whom it was intended. Furthermore, I believe that you have had more than sufficient time to evaluate my return, verify that it is complete and correct, and issue the refund lawfully due to me. As I have provided to you a complete and correct "self-assessment" in good faith and to the best of my knowledge and belief, and I have offered to provide to you, upon request, information that you require in order to remedy any and all errors and/or omissions in my testimony, and, to-date, I have not received any notice of errors, omissions, or rebuttals to my testimony that would justify delay in processing my return, and continued withholding of the refund due to me, I hereby expect and require you to perform your duty, as required by Law, and issue the refund lawfully due to me or provide lawful cause as to why you are unable to carry out this command.

All secured Rights, Privileges, Immunities, and Remedies are explicitly reserved to me by my restricted signature, given below. Subscribed and affirmed on this 20<sup>th</sup> day of the 7th month of the 2015th year, reckoned according to the Gregorian calendar.

Respectfully,

Mario Domínguez [REDACTED],  
of my own right and without representation,  
with explicit reservation of all my rights and without prejudice,

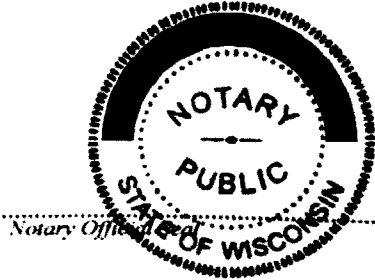
[REDACTED]  
Signature must be in blue ink to be valid.

On the 20<sup>th</sup> day of the 7th month of the 2015th year, reckoned according to the Gregorian calendar, before me personally appeared the man sometimes known as Mario Domínguez [REDACTED] one of the People of the United States of America and proved to me on the basis of satisfactory evidence to be the man whose name is subscribed to this instrument, and that by his signature on this instrument, he acknowledged to me that he executed the same in his duly authorized capacity of his own right (sui juris) without representation (in propria persona). The purpose of Notary Public is for affirmation of identity and affirmation of execution of the present instrument only.

WITNESS my hand and official seal,  
Notary Public

[REDACTED]  
Notary Public

7/20/2015  
Date



My commission expires: 04/29/2018

Enclosure: Copy of the letter, "LTR 4883C", dated July 15, 2015  
cc: litigation files; Public Notice

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Revision 0, Document ID: [REDACTED]

