



Department of the Treasury  
Internal Revenue Service

Frivolous Return Prog., Stop 4450  
OGDEN UT 84201-0021

In reply refer to: 1483000192  
Nov. 02, 2017 LTR 3176C 0  
[REDACTED] 201412 30  
Input Op: 1486959054 00041956  
BODC: WI

ROGER B. [REDACTED]  
[REDACTED]  
[REDACTED] MA [REDACTED]

Taxpayer identification number: [REDACTED]  
Form: 1040A  
Tax periods: Dec. 31, 2014

Employee identification number: 1000142816 M/S 4450  
Contact telephone number: 866-883-0235  
Contact fax number: 855-246-4886

Dear Taxpayer:

You filed a purported tax return for the tax periods above that claimed one or more frivolous positions or reflected a desire to delay or impede administration of the tax laws. If you don't immediately correct your return, we'll assess a \$5,000 penalty against you.

WHY WE ARE CONTACTING YOU

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we determined the information you filed as a purported tax return, on Mar. 20, 2017 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions like yours and repeatedly rejected them as without merit. 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." Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702.

You included a position that has no basis in the law. You're attempting to avoid or reduce tax liabilities or to secure a refund that you're not entitled to.

WHAT YOU NEED TO DO

To avoid this penalty, send us a corrected return for each taxable period listed at the top of this letter within 30 days from the date of this letter. Once we receive your corrected returns, we'll disregard the previous documents you filed and won't assess the frivolous tax return penalty for each corrected return you filed.

If you have questions or concerns regarding the information requested