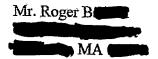
November 25, 2017



Ms. Christine L. Davis
EID: 1000142816 M/S 4450
Program Manager, RICS/IVO
Internal Revenue Service
Frivolous Returns Prog., Stop 4450
Ogden UT 84201-0021

REF: LTR 3176C 1483000192 Year at issue: 2014

Dear Ms. Davis:

First and foremost, the tax returns referenced in your 3176C form letter are not "purported" as you have stated. They actually ARE my 2014 tax returns and you will find a sworn affidavit to such included herein.

I do not believe that the vague assertions made in your 3176C letter dated November 2, 2017 (copy attached) regarding my 2014 Forms 1040 and 4852 amount to sufficiently formal controversion of the testimony on my return as to merit specific response.

Your notice fails to identify any actual flaw in my return. Given such, I hereby formally request answers regarding the following:

- What is the specific issue that is the basis of this "Frivolous Tax Submission" determination?
- Which specific position have I taken that the courts have rejected as "without merit?" Please provide court case numbers and how these apply to my specific return.
- Which specific position have I included that has no basis in the law?
- Who specifically made the determination, by law, that my return was "frivolous?" I am hereby requesting their name(s), position title(s) and contact information.

Additionally, I hereby request and expect meaningful clarification as to the nature of and reason for the "frivolous" allegation, the process by which any and all relevant determinations for this notice-were arrived at, and any other pertinent information associated with your assertion.

Please find attached a sworn affidavit directed at each element of fact involved in the penalty with which you threaten me. The agency bears the burden of proving its allegations, a burden which is NOT met by simply making vague assertions and threats.

Please note that nothing I have done or do now by making this response or otherwise is to be instrued as a waiver of any of my rights; further, I particularly request and insist upon every

PERSONAL PIPILIPE

due process protection relevant to this matter under the common law, Massachusetts 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 potential future legal proceedings.

In summary, I am hereby formally requesting:

- that you rescind the declaration that my 2014 tax return is "frivolous"
- that you provide specific information regarding your assertions
- that your agency expedite all refunds due me by law
- and that you notify me in writing regarding this matter.

Sincerely,

Roger B

Attachments: Affidavit LTR 3176C

SENT VIA USPS CERTIFIED MAIL # 7016 1370 0000 8575 8066

## **AFFIDAVIT**

- I, Roger B being of sound mind and upon my oath, depose and state as follows:
- 1. The tax return I completed and submitted concerning the year 2014 contains entries declaring total (gross) income receipts and adjusted gross and net income receipts computed according to the instructions provided; a self-assessment of tax due upon the computed "net income" per the tax table provided; and an unaltered signed affirmation regarding the truth, completeness and correctness of these entries and assessment.

To the best of my knowledge and belief, the above-listed entries comprise information by which the substantial correctness of the self-assessment on the return can be judged.

- 2. Aside from identifying information, address, signature and date, the Form 1040 with accompanying instruments I completed and submitted concerning the year 2014 contains nothing from my hand but:
  - numeric entries;
  - a correction of a preprinted declaratory statement concerning the notification of the Internal Revenue Service of my rebuttal of a W-2 submitted by another from "have notified" to "hereby notify";
  - the answer to a question posed by the Secretary for an explanation of how I determined what amounts to report on the various lines of the form: "Line 7(a), (b), and (c) were corrected as I did not receive any "wages" as defined in Section 3401(a) and Section 3121(a). Line 7(e), (f), (h), and (i) were derived from the W-2 sent to me."; and
  - the answer to a question posed by the Secretary concerning what efforts were made to secure a correct W-2 from the payer listed on the form: "None. W2 was issued before "wages" error was noted".
  - and, as of the day listed below, this jurat regarding declarations and rebuttals.

To the best of my knowledge and belief, nothing on the return constitutes information that on its face indicates that the self-assessment is substantially incorrect.

- 3. The information on the tax return I completed and submitted concerning the year 2014 is not based on, nor reflective of, any "position" identified by the Secretary of the Treasury or his delegates as "frivolous" and published as such pursuant to 6702(c).
- 4. The content of the tax return I completed and submitted concerning the year 2014, and the act of its completion and submission, are not intended, expected or desired to impede or delay the administration of any federal tax law.

On the contrary, the return I completed and submitted concerning the year 2014 is my best effort to fully comply with all legal obligations to which I am subject to the best of my understanding of those obligations, and to conform with all relevant provisions of law as best I understand those provisions.

It is my sincere hope and intent that the return contributes to and is met with the smooth, speedy and proper administration of the federal tax laws.

- 5. 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.
- 6. I have never knowingly and intentionally created, acknowledged or supported any relationship or presumption of a relationship between me and the United States under 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.

P	86 <i>CT</i> L	B
Executed on	11 27	,17

signer), proved to me through satisfactory evidents of to be the percentage drawn and satisfactory evidents of the percentage name is account attached documentages and satisfactory evidents of the percentage of