



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. [REDACTED]

Attachments:  
Affidavit  
LTR 3176C

SENT VIA USPS CERTIFIED MAIL # 7016 1370 0000 8575 8066

## AFFIDAVIT

I, Roger B [REDACTED], 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.

[Redacted signature]  
ROGER B. [Redacted]

Executed on 11/27/17

On this 27 day of Nov 17, before me, the undersigned  
[Redacted] (Name of document  
signer), proved to me through satisfactory evidence of  
identification, which were [Redacted], to be the  
person whose name is signed on the preceding or  
attached document in my presence.

[Signature]  
(Official signature and seal of notary)  
My commission expires: 03.03.2024