

DEMAND FOR VERIFIED EVIDENCE OF LAWFUL ASSESSMENT

The validity of the assessment documented on this form is hereby formally challenged. This form constitutes a formal legal demand to the agency who issued the tax collection notice appearing in Section 1 below. It is submitted under the authority of the following code sections:

1. The [Fair Debt Collection Practices Act \(FDCPA\)](#) codified in 15 U.S.C., Chapter 41, Subchapter V, and which the IRS was made subject to under the [IRS Restructuring and Reform Act of 1998, Section 3466, 112 Stat. 768](#).
2. The Privacy Act, [5 USC 552a](#).
3. The Freedom of Information Act, [5 USC 552](#).
4. [26 USC §6103](#) and [26 USC §6110](#).

Under the provisions of [5 U.S.C. §552\(a\)\(6\)\(a\)\(i\)](#), you have no more than 20 days to respond with ALL of the assessment documentation required. Failure to timely respond shall constitute a permanent estoppel by default of all collection and enforcement activity. The FDCPA requires in [15 U.S.C. §1692g\(a\)](#), among other things, that the debt collector has an obligation to validate any imputed debts. Tax debts constitute "debts" for the purposes of this provision. Because the above documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct, with Form 2866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by [IRM 11.3.6](#). Certification may be requested by the public using IRS Form 4338-A. In accordance with [IRM 11.3.6.2](#), any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

SECTION 1: COLLECTION NOTICE INFORMATION

(Collection notice recipient fills out this section)

1. Notice Number	2. Notice Date
3. Originating agency	4. Originating employee
5. Originating address	6. Affected tax year(s)

SECTION 2: LEGAL "PERSON" AGAINST WHOM TAX OR PENALTY IS ALLEGEDLY ASSESSED

(Collection notice recipient fills out this section)

7. Name	
8. Notice Recipient Name	
9. Identifying Number on Notice	
10. Current address	
11. City	12. State
13. Zip	14. Country
15. Previous Address	
16. City	17. State
18. Zip	19. Country

20. CITIZENSHIP: (check all that apply) <input type="checkbox"/> "national" but not "citizen" under federal law. Inhabit state of the Union and am "nonresident alien" under 26 U.S.C. 7701(b)(1)(B) . Please rebut: http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyAUSNational.pdf <input type="checkbox"/> "U.S. citizen" under 8 U.S.C. §1401 . Born in District of Columbia or federal territory or possession. <input type="checkbox"/> "U.S. national" under 8 U.S.C. §1408 . Born in American Samoa or Swain's Island <input type="checkbox"/> Foreign National. Country: _____ Nonresident alien under 26 U.S.C. §7701(b)(1)(B) <input type="checkbox"/> "Resident alien" under 26 U.S.C. §7701(b)(1)(A) domiciled in District of Columbia or a federal territory or possession	21. DOMICILE (check only one): <input type="checkbox"/> Heaven. See: http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm <input type="checkbox"/> "United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10)) <input type="checkbox"/> Federal areas within state: _____ (state name) <input type="checkbox"/> Nonfederal areas within state: _____ (state name) <input type="checkbox"/> Federal territory or possession. Territory/possession name: _____
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22. Recipient signature:	I certify under penalty of perjury under the laws of my state in accordance with 28 USC 1746(1) that the facts provided in this section are true, correct, and complete. I also certify that if the assessment is procedurally correct and executed completely consistent with the IRM and the Internal Revenue Code, then I will pay the amounts owed. _____ Signature	23. Date signed:
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COPYRIGHT NOTICE:

The contents of this correspondence are copyrighted and a trade secret. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**

SECTION 3: ALLEGED TAX LIABILITY

(Revenue collection agency fills out everything in this section. Please fill in white, unshaded fields completely and accurately)

24. Collection Agency Name		29. EXCISE TAXABLE ACTIVITY: (check all that apply)	
25. Affected tax year(s)		<input type="checkbox"/>	"Trade or business" under 26 USC §7701(a)(26)
26. Situs for tax		<input type="checkbox"/>	"Foreign income" under 26 USC §7001
		<input type="checkbox"/>	Importation of goods under Article 1, Section 8, Clause 3 of the Constitution
		<input type="checkbox"/>	Corporate activity. Please identify: Place of incorporation: _____ Date of incorporation: _____ Incorporation document #: _____
27. Alleged liability amount	\$	<input type="checkbox"/>	Other (please specify): _____

30. CLASSIFICATION OF ENTITY AGAINST WHOM ALLEGED LIABILITY IS BEING ENFORCED

(According to collection agency)

Check	Entity type	Explanation	Code section where defined (please specify if blank)
<input type="checkbox"/>	Natural person	Biological person	26 USC §7701(c)) 26 CFR 1.1441-1(c)(3)
<input type="checkbox"/>	Exempt organization	Limited to organizations domiciled within the District of Columbia or a federal territory or possession	26 USC §501
<input type="checkbox"/>	Estate of domestic deceased natural person	Limited to those whose property is in the District of Columbia or a federal territory or possession	26 USC §7701(a)(1)
<input type="checkbox"/>	Estate of foreign deceased natural person	Limited to those whose property exists in states of the Union and or abroad	26 USC §7701(a)(5) 26 USC §7701(a)(31)
<input type="checkbox"/>	Domestic trust	Trust recorded within the District of Columbia or a federal territory or possession	26 USC §7701(a)(4)
<input type="checkbox"/>	Domestic partnership	Partnership engaged in a "trade or business" within the District of Columbia or a federal territory or possession	26 USC §7701(a)(2)
<input type="checkbox"/>	Foreign partnership (within state and outside of exclusive federal jurisdiction)	Partnership doing business in a state of the Union or abroad	26 USC §7701(a)(5)
<input type="checkbox"/>	Federally-chartered corporation	Corporation formed under the laws of the District of Columbia	26 USC §7701(a)(3) 26 USC §7701(a)(5)
<input type="checkbox"/>	State-chartered corporation (foreign corporation)	Corporation formed under the laws of a state of the Union	
<input type="checkbox"/>	Other (please specify in column to right)		

31. System of records from which entity classification derived		32. Name and details of report from which entity classification obtained	
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33. Forms submitted by alleged "taxpayer" and year which indicated entity classification derived	
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34. TYPE OF TAX SOUGHT TO BE COLLECTED (check only one)

Check	Type of tax	Code section imposing tax (Please specify if blank)	Internal Revenue Code Subtitle
<input type="checkbox"/>	State income tax		Not applicable
<input type="checkbox"/>	Federal income tax	26 USC §1	A
<input type="checkbox"/>	Federal employment withholding tax	26 USC §3401	A
<input type="checkbox"/>	Federal estate and gift tax	26 USC §2001	A
<input type="checkbox"/>	Federal wagering tax	26 USC §4401(a)	A
<input type="checkbox"/>	Federal inheritance tax	26 USC §2001	B
<input type="checkbox"/>	Social security	26 USC §3101(a)	C
<input type="checkbox"/>	Medicare	26 USC §3101(b)	C
<input type="checkbox"/>	Federal Income Compensation Act (FICA)	26 USC §3101(a)	C
<input type="checkbox"/>	Imported petroleum	26 USC §4081	D
<input type="checkbox"/>	Distilled spirits	26 USC §5001	D
<input type="checkbox"/>	Tobacco	26 USC §5701	D
<input type="checkbox"/>	Penalty	26 USC §§6671-6716	F

LEGAL AUTHORITY FOR IMPUTED LIABILITY (Complete details to right of information required)		35. EVIDENCE OF RECEIPT OF "GROSS INCOME": (Check all that apply and please include all evidence of income in your possession)	
36. Statute imposing tax	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS W-2 (please provide copy with response)
37. Statute establishing "liability"	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS 1099-R (please provide copy with response)
38. Implementing regulation authorizing assessment	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-DIV (please provide copy with response)
39. Implementing regulations authorizing levy (not NOTICE of levy, but court-issued levy)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-MISC (please provide copy with response)
40. Implementing regulation authorizing lien (not NOTICE of lien, but court-issued lien)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	State form. Form number: _____ (please provide copy with response)
41. FEDERAL ASSESSMENT AUTHORITY (Check all that apply)		42. EVIDENCE OF LAWFUL ASSESSMENT (Check all that apply, and please include certified copy of all assessment documents signed under penalty of perjury as required by 26 USC §6065)	
<input type="checkbox"/>	26 USC §6020(a)	<input type="checkbox"/>	Form 1040 Substitute For Return (SFR) signed under penalty of perjury in accordance with 26 USC §6065
<input type="checkbox"/>	26 USC §6020(b)	<input type="checkbox"/>	IRS Form 23C Assessment Certificate
<input type="checkbox"/>	IRM 5.1.11.6.10	<input type="checkbox"/>	IRS RACS0006 Report
<input type="checkbox"/>	IRS Delegation Order 182	<input type="checkbox"/>	IRS Form 4340 Assessment Certificate
<input type="checkbox"/>	Other (please specify): _____	<input type="checkbox"/>	IRS Form 13496 6020(b) Certification
ASSESSMENT OFFICER DETAILS		<input type="checkbox"/>	IRS Form 4549: Income Tax Examination Changes
43. Name		<input type="checkbox"/>	IRS form 4700 Examination Work Papers
44. Badge number		<input type="checkbox"/>	IRS Form 5344 Examination Closing Papers
45. Work address <small>(where legal service of process may be made if assessment was illegal)</small>		<input type="checkbox"/>	IRS Form 5546 Examination Return Charge-Out
46. Phone number		<input type="checkbox"/>	IRS Form 5564 Notice of Deficiency Waiver
47. Email address		<input type="checkbox"/>	Other (please specify): _____
ASSESSABLE PENALTIES			
48. If Entity type in block 30 is natural person and penalties were assessed, please explain why you think the target of collection satisfies the definition of "person" in 26 USC §6671(b), which is defined as an "officer of a corporation"			
49. If Entity type in block 30 is natural person and penalties were assessed, please explain what authorizes you to violate the constitutional prohibition against "Bills of Attainder" in Article 1, Section 10, which are penalties without a court trial			
VALIDITY OF ASSESSMENT DOCUMENTS			
50. If none of the assessment documents were signed under penalty of perjury as required under 26 USC §6065, please explain why you think this is a lawful assessment:			

SECTION 4: SIGNATURE AND IDENTIFY OF GOVERNMENT REPRESENTATIVE COMPLETING SECTION 3 OF THIS FORM

"Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face."
[Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485. (1928)]

51. Name of person completing form			
52. Signature of person Completing	I certify under penalty of perjury under 28 USC §1746(2) as required under 26 USC §6065 that the facts provided by me in section 3 of this form are true, correct, and complete to the best of my personal knowledge, and completely consistent with the records maintained by the agency that I work for. I also certify that I have included certified copies of all of the available documents relating to the assessment of the taxes referenced in the notice referred to in this document.		
	Signature _____	Date _____	
53. Badge number		54. Phone number:	
55. Mail address of person completing form		56. Email address:	
57. Supervisor Name (print legibly)			
58. Supervisor badge number		58. Supervisor phone number	
59. Supervisor mailing address		60. Supervisor email address	

61. ENCLOSURES
 (Included with agency response)

NOTE: All five pages of this form must be included in the agency response and the response MUST be signed under penalty of perjury, just as the forms we sent you are (equal protection). DO NOT use the word "**frivolous**" in any part of your response without providing statute and implementing regulation and Supreme Court cite (and not lower) to back up each claim. We ARE NOT interested in your opinion, but only relevant law and facts. Any other approach is frivolous. Also, in accordance with [IRM 4.10.7.2.9.8](#), you MAY NOT cite any court ruling below the Supreme Court in your response. That means you may not cite the Tax Court (an Article 1 Legislative appeal board, not a constitutional court), or the circuit or district courts. We are *not interested* in irrelevant case law from courts that have no jurisdiction over any states of the Union under Subtitle A of the Internal Revenue Code. Here is what the Supreme Court said on this subject, keeping in mind that the Internal Revenue Code qualifies as "legislation".

*"It is no longer open to question that **the general [federal] government [including its agents, the IRS]**, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect to the internal affairs of the states, and emphatically not with regard to legislation.**" [*Carter v. Carter Coal Co.*, [298 U.S. 238](#) (1936)]*

Any attempt to violate the above requirements in your response shall constitute an admission that your assessment was NOT lawful and that you are trying to cover it up with irrelevant propoganda instead of sticking to the facts and the law.

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	All evidence of receipt of "gross income" from item 35 above	Mandatory
<input type="checkbox"/>	All assessment documents from item 42 above	Mandatory
<input type="checkbox"/>	1. Individual Master File MCC Specific, Treasury/IRS System of Records 24.030; 2. "TXMOD" report, using command code "CC". See IRS Manual 6209 (1998), p. 13-59 and IRM 3.13.222.13.8 for command code "CC" information.	Mandatory
<input type="checkbox"/>	Enclosure letter	Optional
<input type="checkbox"/>	Rebuttal to IRS Deposition Questions at: http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm	Optional
<input type="checkbox"/>	IRS "The Truth About Frivolous Tax Arguments". DO NOT send, unless you have a rebuttal to the rebutted version of this at: http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebutts.pdf	Optional

63. REFERENCES:

Assessments: http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm	Family Guardian-Taxes page: http://famguardian.org/Subjects/Taxes/taxes.htm
Master File Decoding: http://famguardian.org/Tools/MFDecoder/MFDecoder.htm	Liberty University: http://sedm.org/LibertyU/LibertyU.htm
Substitute for Returns (SFRs): http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm	Great IRS Hoax book: http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm

REMEMBER: America counts on our “public servants” to obey the law!

“Every citizen of the United States is supposed to know the law..”
[U.S. Supreme Court in *Pierce v. United States*, 7 Wall (74 U.S. 169) 666 (1869)]

The Supreme Court implies above that **any citizen who doesn't know or respect the law is a BAD citizen**. The last word in “Internal Revenue Service” is “SERVICE”, and we emphasize that the person you serve is the “public”, and not your own pocketbook. If you obey and respect the law by providing a detailed response to this inquiry, then we will emulate your behavior by paying the monies you say we owe, provided that the assessment was lawful and done completely consistent with enacted positive law, implementing regulations, and internal bureau policies and procedures. If you broke the law, then we would be committing treason to help you or do what you say.

EQUAL PROTECTION OF THE LAW:

The following excerpts are statements about the requirement for “equal protection of the law” guaranteed to every American, and especially in this circumstance. READ AND HEED

“The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S. Sup. Ct. 1064, 1071: **‘When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.’** The first official action of this nation declared the foundation of government in these words: ‘We hold these truths to be self-evident, [\[165 U.S. 150, 160\]](#) that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.’ While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. **No duty rests more imperatively upon the courts [and government agencies] than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government.**” [Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]

“In *Calder v. Bull*, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned** a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker]. and gave it to B [the government or another citizen, such as through social welfare programs].** **‘It is against all reason and justice,’** he added, **‘for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence [nontaxpayer] into guilt [taxpayer], or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.’** 3 Dall. 388.” [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

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