

Internal Revenue Service
Department of the Treasury
Western Region
1160 West 1200 South
Ogden, UT 84201

Mail Stop: 4451
Person to Contact:
Ms. Gardner
Refer Reply to: 2981822555
Telephone Number:
1-866-899-9083
Extension: 8574
Hours: 7 a.m. to 3 p.m.
Mountain Time
Monday - Friday
Taxpayer Identification Number:
[REDACTED]
Tax Years: 1997, 1998, & 1999
Form: 1040X

Date:

MAY 14 2001

JOHN GARY & MICHELE L GIVEN
[REDACTED]
[REDACTED]

Dear Mr. and Mrs. Given:


We have determined that the document referred to above is frivolous document. The position you have taken has no basis in law and represents a frivolous position. The tax laws are very clear and have been tested in the courts - including the Supreme Court of the United States. Claims, such as yours, have been considered and rejected repeatedly as frivolous and without merit by the federal courts. Therefore, we will not respond to future correspondence from you concerning these same issues.


We encourage you to seek advice from competent tax counsel or an attorney qualified to practice in your state to assist in answering your tax questions.

This is to inform you of the potential consequences of the position you have taken and to offer you an opportunity to correct your position within 30 days from the date of this letter and avoid the assertion of a penalty. Internal Revenue Code Section 6702 provides for a penalty of \$500.00 for each frivolous return or document filed.

If we receive the attached properly signed Form 2297 and Form 3363 from you within 30 days from the date of this letter, we will disregard the previous document filed and not assess the frivolous return penalty. If you do not respond within 30 days, or if you file another document taking the same or any other frivolous position, we will assess the frivolous return penalty on each frivolous document filed. Once the frivolous return penalty is assessed, you will receive a bill for \$500.00 for each frivolous document filed. You will be required to pay the full \$500.00 penalty prior to any reconsideration.

It will help us identify your case if you attach this letter to your response and mail it to the address shown above. The copy is for your records.

Sincerely Yours, 


Chief, Examination Branch
Ogden Customer Service Center

Enclosures:
Forms 2297 and 3363
Publication 2105
Notice 609
Copy of this letter
Envelope



Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201

In reply refer to: 0469104150
Jan. 22, 2002 LTR 105C
[REDACTED] 199912 30 000
00060

GARY J & MICHELE L GIVEN
[REDACTED]
[REDACTED]

CERTIFIED MAIL

Taxpayer Identification Number: [REDACTED]
Kind of Tax: Income
Amount of Claim(s): \$ [REDACTED] [REDACTED]
Date Claim(s) Received: Feb. 09, 2001
Tax Period(s): Dec. 31, 1997 Dec. 31, 1998
Dec. 31, 1999

Dear Taxpayer:

This letter is your legal notice that we have disallowed your claim(s). We can't allow your claim(s) for refund or credit for the period(s) shown above for the reason(s) listed below.

The claim is based on your view that wages and salary don't constitute taxable income. The U.S. Tax Court and other federal courts have rejected this argument repeatedly and have held that wages and salary are taxable income reportable at the full amount received.

- . If you want to sue to recover tax, penalties, or other amounts, you may file a lawsuit with the United States District Court having jurisdiction or with the United States Claims Court. These courts are independent bodies and have no connection with the Internal Revenue Service.
- . The law permits you to do this within two years from the mailing date of this letter. However, if you signed an agreement that waived your right to the notice of disallowance (Form 2297), the period for filing a lawsuit began on the date you filed the waiver.

If you have any questions, please call Ms. Grant at 866-899-9083 between the hours of 8:00 AM and 1:00 PM. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.



Department of the Treasury
Internal Revenue Service

0469104150
Jan. 22, 2002 LTR 105C
[REDACTED] 199912 30 000
00061

GARY J & MICHELE L GIVEN
[REDACTED]
[REDACTED] [REDACTED] [REDACTED]

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

[REDACTED]

Richard M. Creamer
Director, Compliance Services

Enclosure(s):
Publication 1