

WRITING EFFECTIVE RESPONSE LETTERS




Form #07.002/09.006

 [Web capture of this page](#) (right click and select "Save As"). Includes active hotlinks for offline use

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RELATED TOOLS:






-  [Writing Tax Response Letters, Form #07.008](#) -considerably expanded version of this article. Detailed procedures, forms, tips, tricks, paragraphs, and templates useful in preparing your own tax response letter.
-  [Notary Certificate of Dishonor Process, Form #07.006](#) (Member Subscription) - Useful in to estop the IRS form collection at an administrative level. Very effective.
-  [Negative Averages for Illegal Tax Collection Response, Form #07.007](#) (Member Subscriptions)- Questions useful in responding to illegal tax collection notices in a non-confrontational way that keeps the burden of proof on the government instead of you, avoids the "frivolous" accusation, and forecloses further court defenses.

1. Introduction







A Response Letter is a letter that you prepare in order to send to the government in response to an income tax collection notice which was sent to you wrongfully or illegally. It was sent wrongfully or illegally usually because of one of the following situations pertaining to the "[nontaxpayers](#)" (ONLY!) who use this website:

1. The W-2 upon which it was based contained erroneous or false information because of mistake or ignorance or duress on the part of the sender.
2. The IRS Form 1099 upon which it was based contained erroneous or false information because of mistake or ignorance or duress on the part of the sender.
3. You were compelled to use a Social Security Number that was not yours in order to simply work or live.
4. The IRS or state revenue agency did an unlawful assessment upon you in violation of the Internal Revenue Code, Treasury Regulations, or the Internal Revenue Manual.

The purposes of a response letter are as follows:

1. Establish your status as a "[nontaxpayer](#)" against whom no provision of the I.R.C. may be cited or enforced. [Click here](#) for an article on this subject.
2. Establish your domicile as being outside of the territorial jurisdiction of the agency or government who sent you the notice.  [Click here](#) for an article on this subject.
3. Establish the basis of your beliefs upon legitimate authority rather than inadmissible hearsay or unreliable sources.  [Click here](#) for an article on this subject.
4. Remove any presumptions that you are engaged in any "public right" or "privilege" that might prejudice or eliminate your rights and thereby remove the legal disabilities associated with this status.
 - 4.1  [Click here](#) and read section 2 for details on "public rights" and "statutory privileges".
 - 4.1  [Click here](#) for details on the privilege which applies in the case of federal income taxes.
5. Shift the burden of proof to the agency attempting the illegal enforcement under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#).  [Click here](#) for an article on this subject.
6. Prevent the collection agency from using or relying upon prejudicial evidence that is inadmissible under the [Federal Rules of Evidence](#),

such as false information returns that are not signed under penalty of perjury and therefore are excludible under the [Hearsay Rule, Federal Rules of Evidence 802](#). See the following for details:

- 6.1  [Correcting Erroneous Information Returns, Form #04.001](#)
- 6.2 [Correcting Erroneous IRS Form 1042's, Form #04.003](#)
- 6.3 [Correcting Erroneous IRS Form 1098's, Form #04.004](#)
- 6.4 [Correcting Erroneous IRS Form 1099's, Form #04.005](#)
- 6.5 [Correcting Erroneous IRS Form W-2's, Form #04.006](#)
7. Prevent any presumptions and rebut all false [presumptions](#) the agency is making and establish that these presumptions violate your due process rights.
 - 7.1  [Click here](#) for an article on this subject.
 - 7.2  [Click here](#) for a form you can attach to any STANDARD or ORIGINAL IRS form you send in in order to prevent false presumptions that might prejudice your rights.
8. Help you exercise your right under the [First Amendment](#) to  [Petition your government](#) for a redress of illegal or unconstitutional enforcement activities on the government's part. The wrongs in this case, include but are not limited to:
 - 8.1 Deprivation of Constitutional rights through false and unsubstantiated  [presumption](#), in violation of [42 U.S.C. §1983](#).
 - 8.2 Violations of the separation of powers doctrine. The [Constitution, Article 1](#), Section 8, authorizes only Congress to both lay and collect taxes, and this is a [plenary power](#). No branch may lawfully delegate any part of its authority to another branch without destroying the separation of powers. Therefore, Congress has no authority to delegate tax collection to the Secretary of the Treasury, who is not in the Legislative Branch and instead is in the Executive Branch.  [Click here](#) for details.
 - 8.3 Illegal and unlawful collection actions by revenue officers in violation of [26 U.S.C. §7214](#).
 - 8.4 Conspiracy against rights in violation of [18 U.S.C. §241](#).
 - 8.5 Treason in violation of [18 U.S.C. §2381](#).
 - 8.6 Compelled association with the government or "taxpayers" in violation of the [First Amendment](#).
 - 8.7 Taking of property without [due process of law](#) (OFFSITE LINK).
 - 8.8 Identity theft and kidnapping, by moving a person's "res" or identity to the District of Columbia under [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#).
 - 8.9 Falsification of computer records (IMF) in violation of [18 U.S.C. §1030](#).
9. Provide a starting point for you to write your own equivalent response letter/petition for redress.
10. Save you significant time and effort researching the laws on taxation.
11. Minimize your legal risk exposure.
12. Establish your [citizenship status](#) as other than that which might confer jurisdiction upon them.
13. Demand evidence of a legal duty to pay the tax and a "[liability](#)" in the law.
14. Fill your administrative record with exculpatory evidence and law that immunizes you against further criminal or civil legal action on the part of the agency or bureau.
15. Estop the agency from further illegal enforcement actions.
16. Educate the revenue agents who are illegally attempting collection or enforcement activity against you so that they don't repeat their misbehavior.
17. Demonstrate to the agency that you know your rights and will stick up for them, both administratively and legally.

Please carefully note that none of the authorized purposes of our response letters are [commercial](#). Our response letters are not authorized or intended to be used as a "[tax shelter](#)" or as a way to reduce the liability of a "[taxpayer](#)". In fact, they are prohibited from being used by "[taxpayers](#)" so as to prevent them from being used to interfere with the lawful enforcement of the I.R.C. Rather, our response letters are primarily law enforcement and self-defense tools exclusively for use by "[nontaxpayers](#)". We emphasize that every man has an inalienable right to learn and know and use the law in his own self-defense, and also has a right to assistance of counsel in learning and knowing and using the law in his defense by obtaining and reading our educational materials.

IMPORTANT!:

We emphasize that the response letters available through SEDM are primarily "band-aids" that deal only temporarily with a more fundamental problem that you simply **must** address if you expect to have a hope to quit receiving false and threatening notices from the government and be "left alone" for good. We strongly suggest that the following methods to improve your chances for a more PERMANENT remedy to your problem of repeatedly receiving tax collection notices that are based on false information in the government's possession:

1. Learn the basics of becoming free and stick to them faithfully! **VERY IMPORTANT!**

 [Path to Freedom, Form #09.015](#)

2. Quit Social Security by sending in the following:

 [Resignation of Compelled Social Security Trustee, Form #06.002](#)

3. Correct your [legal status](#) with the government regarding your [citizenship and domicile](#) by sending in the following. Remember: it is [DOMICILE](#) (OFFSITE LINK) that is the origin of all the government's authority to assess and collect income taxes under Subtitle A of the I.R.C. and the place of domicile, according to [26 U.S.C. §7701](#)(a)(9) and (a)(10) and (a)(39) as well as [26 U.S.C. §7408](#)(d) is the [District of Columbia](#) and NOT any state of the Union.  [Click here](#) for more details on this scam.
 -  [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#)
4. Carefully read and understand the following:
 - 4.1  [Income Tax Withholding and Reporting Course, Form #12.004](#) presentation, [Liberty University](#) item 3.10
 - 4.2  [The "trade or business" scam, Form #05.001](#)-VERY important
 - 4.3  [Correcting Erroneous Information Returns, Form #04.001](#)
 - 4.4  [Corrected Information Return Attachment Letter, Form #04.002](#)
 - 4.5 [Correcting Erroneous IRS Form 1042's, Form #04.003](#)
 - 4.6 [Correcting Erroneous IRS Form 1098's, Form #04.004](#)
 - 4.7 [Correcting Erroneous IRS Form 1099's, Form #04.005](#)
 - 4.8 [Correcting Erroneous IRS Form W-2's, Form #04.006](#)
5. Bring your tax withholding and reporting into strict compliance with the requirements of our [Member Agreement](#):
 - 5.1 Stop using identifying numbers. It is ILLEGAL to use an SSN as a substitute for a Taxpayer Identification Number if you are NOT an "alien". If you were born in this country, you are NOT an "alien". See:
 -  [Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205](#)
 -  [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
 - [About SSNs and TINs on Government Forms and Correspondence, Form #07.102](#)
 - 5.2 Stop using IRS form W-4's! They are a federal "employee" form. Private persons not only cannot use them, but it is a CRIME to use them!
See [18 U.S.C. §912](#).
 - 5.3 Use one of the following withholding forms:
[AMENDED IRS form W-8BEN](#)
 -  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)
 - 5.4 Avoid using IRS forms. They are for "taxpayers"! Use [AMENDED IRS forms](#) if you file anything at all to remove the false presumption that you are a "taxpayer".
 - 5.5 If anyone insists that you file a standard IRS form instead of an [AMENDED form](#), then you MUST attach the following:
 -  [Tax Form Attachment, Form #04.201](#)
6. Educate all your business associates about the laws on reporting based on reading and learning the above. You can use the following as a starting point to effect the education or "deprogramming" of the [government's lies and propaganda](#) on this subject:
 - 6.1  [Federal Tax Withholding, Form #04.102](#)
 - 6.2  [Tax Withholding and Reporting: What the Law Says, Form #04.103](#)
 - 6.3  [Demand for Verified Evidence of Trade or Business Activity: Information Return, Form #04.007](#)
7. If after giving the above materials to your business associates and private employers, they want to see the details and read more, give them:
 -  [Federal and State Tax Withholding Options for Private Employers, Form #04.101](#)
8. Use the law to persuade those who are filing the false information returns to STOP filing these illegal reports so the government doesn't have a reason to believe that you are connected with the excise taxable activity called a "[trade or business](#)". [26 U.S.C. §7434](#) makes it a civil tort to file false information returns against a person who is not in deed and in fact engaged in a "public office" or "trade or business", as required by [26 U.S.C. §6041](#).
9. Information Returns that have already been filed against you need to be promptly and regularly rebutted using the information in items 4.5 through 4.8 above.
10. Fill your IRS administrative record with exculpatory evidence. Remember, when you get in front of any judge, his job is to review your administrative record with the agency. He cannot let you introduce any NEW evidence other than what is in the administrative record, because he is reviewing an agency decision, not deciding the issue "anew" (also called "de novo"). If you send them a complete "jury entertainment package" that will damn their case every time they correspond with you, then eventually, they will leave you alone. This is thoroughly covered in our article [Techniques for Building a Good Administrative Record, Form #09.008](#). **VERY IMPORTANT!**
11. Every communication or response letter you send to the government hopefully will contain corrected information returns that negate the false reports and destroy the false evidence of a "prima facie" or "presumed" tax liability.

All of the above requirements appear in our [Member Agreement](#), and we remind our readers that they *shouldn't* be obtaining or using any of our materials if they are not a Member or are not satisfying all the requirements for membership as Members in Bad Standing. Any effort to attempt a response letter without also conscientiously doing all of the above will amount to not much more than an effort to rearrange deck chairs on the sinking Titanic. First things first!

2. General Guidance in Preparing Response Letters

It takes study and skill developed over a period of months to respond properly to a tax collection notice in a way that accomplishes the desired result of them leaving you alone and correcting the erroneous information they have about you in their databases. Since you are reading this article, you are in the right place. Below are some resources that may help you come up to speed quickly:

1. [Liberty University](#)-free training on law, sovereignty, and taxation. Specifically designed for busy people who don't have a lot of time to do legal research.
2. [Great IRS Hoax, Form #11.302](#) (OFFSITE LINK)-read chapters 3 through 5 to quickly come up to speed on law and taxation. This is a very thorough and much more detailed analysis of all the issues discussed in the [Liberty University](#)
3. [Tax Fraud Prevention Manual, Form #06.008](#)-chapter 3 describes how to respond to IRS and state tax collection notices. You should only read this manual after you have read chapters 3 through 5 of the Great IRS Hoax.
4. [Litigation Tools Page, Section 1: Legal Reference](#)-exhaustive list of legal references

Responding properly and timely to a tax collection notice is very important. The WORST thing one can do is not respond at all. Many notices provide a time limit for responding. If you haven't taken the time to study the above resources before receiving one of these notices, it is easy to feel intimidated in how to respond. We remind our readers that freedom is not a spectator sport and that only the educated can be truly free. Therefore, you should take time out of every week to TURN OFF THE TV and diligently and thoughtfully study the [subject of law](#) and [taxation](#) so that you are intellectually prepared in how to respond to any situation. A good place to go for that study is a Federal Depository Library or public law school library. For a list of Federal Depository Libraries nationwide, see:

<http://catalog.gpo.gov/fdlpdir/FDLPdir.jsp>





Every freedom lover should also have at his or her disposal a computer, an internet connection, and his own electronic library of legal reference materials. Our favorites are:

1. [Legal Research Sources](#) (OFFSITE LINK) -excellent place to look up nearly any kind of law you need
2. [VersusLaw](#) (OFFSITE LINK) -inexpensive case research going all the way back to 1900
3. [Legal Research DVD, Form #11.201](#)-DVD with over 200,000 pages of legal research materials, including the complete U.S. Code, historical revenue acts and Treasury Regulations, etc.

Another approach that is helpful in your studies of law and taxation is to look through the example notices sent out and practice writing responses yourself using the materials available on this website. Or you can practice by helping friends and relatives by writing their response letters for free. You can view a complete library of tax collection notices below:

- [Federal Response Letter Index](#)
- [State Response Letter Index](#)






Every response letter, whether state or federal, that you prepare should follow the guidelines listed below:

1. Should NEVER contain any kind of threat of violence. This is a criminal offense in violation of [26 U.S.C. §7212](#).  [Click here](#) for details and annotations regarding this code section.
2. Should emphasize that the burden of proof remains upon the government to prove liability, and not you to prove nonliability. It is an impossibility to prove a negative. See our pamphlet below, which you can also attach to your correspondence and pleadings:  [Government Burden of Proof, Form #05.025](#)
3. Should demand evidence upon which any assessment is based pursuant to the [Fair Debt Collection Practices Act, 15 U.S.C. §1692g](#)(b). For instance, it should demand copies of all W-2's and 1099's which constitute prima facie evidence of a liability. For this purpose, you can attach:
 - 3.1 [Federal Letters](#):  [Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304](#) form and demand that it be filled out before we will pay the assessment or demand.
 - 3.2 [State Letters](#):  [Demand for Verified Evidence of Lawful State Assessment, Form #07.204](#) form and demand that it be filled out








before we will pay the assessment or demand.

4. Should not use, but rebut the use of any identifying number. The identifying number connects you to a " [trade or business](#)" and to privileged federal employment. Below are resources to help you with this:
 - 4.1 Use the  [Wrong Party Notice, Form #07.105](#) to rebut the use of social security numbers in the notice they sent.
 - 4.2  [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#) shows the rules for using identifying numbers on government correspondence.
 - 4.3  [Who Are Taxpayers and Who Needs a Taxpayer Identification Number, Form #05.013](#) proves that only aliens can have TINs.
5. Should challenge all "presumptions" (OFFSITE LINK), which are a violation of due process.
 - 5.1  [Click here](#) for an article on this important subject entitled "Presumption: Chief Means for Unlawfully Expanding Federal Jurisdiction".
 - 5.2  [Click here](#) for a form you can attach to any STANDARD or ORIGINAL IRS form you send in in order to prevent false presumptions that might prejudice your rights.
6. Should contain information which rebuts the false [W-2](#), 1042-S, [1098](#), and [1099](#) reports that probably caused the mistaken notice to be delivered to begin with. All of these reports are designed to wrongfully and falsely and unlawfully associate you with privileged excise taxable activity called a " [trade or business](#)" and make you into the equivalent of a federal "employee" or contractor who has no rights and is a "taxpayer" subject to the [I.R.C.](#) Click here for an article on this subject entitled  [Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008](#). Below is a list of specific Information Return reports that you MUST rebut as false in every response that you send them, along with the I.R.C. section that describes how they connect you to a "trade or business":
 - 6.1  [Income Tax Withholding and Reporting Course, Form #12.004](#)-training course that teaches you the basics of tax withholding and reporting
 - 6.2  [Tax Withholding and Reporting: What the Law Says, Form #04.103](#)- Summary of tax withholding and reporting laws
 - 6.3 [26 U.S.C. §6041](#): Information at source-how IRS learns of the receipt of "trade or business" income, which is the excise taxable activity that makes you a "taxpayer"
 - 6.4  [Correcting Erroneous Information Returns, Form #04.001](#)
 - 6.5  [Corrected Information Return Attachment Letter, Form #04.002](#)
 - 6.6 [Correcting Erroneous IRS Form 1042's, Form #04.003](#)
 - 6.7 [Correcting Erroneous IRS Form 1098's, Form #04.004](#)
 - 6.8 [Correcting Erroneous IRS Form 1099's, Form #04.005](#)
 - 6.9 [Correcting Erroneous IRS Form W-2's, Form #04.006](#)
7. Should reuse as many of our free [Forms](#) as you can, in order to save you research, study, and effort. See:
 - 7.1 [Forms Library, Section 5: Memorandums of Law](#)
 - 7.2 [Forms Library, Section 7: Response Letters](#)
8. Should have the  [Affidavit of Corporate Denial, Form #02.004](#) attached. This affidavit thoroughly rebuts any false  [presumption](#) that you are a federal "employee", officer, agent, benefit recipient, or contractor.  [Click here](#) for an article explaining why you need this form entitled [Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008](#).
9. Must be sent with some kind of proof of service, such as a Certificate of Service, or a Certified Mail.
 - 9.1 [Click here](#) for an article on building a good administrative record which explains this.
 - 9.2  [Click here](#) for a sample Certificate of Service you can use to develop legally admissible evidence of what was mailed. This is SEDM Form #01.002.
10. Must be sent to at least two persons in the government, to ensure that it is heeded. The letter must also indicate who all the recipients are. If you only send it to the address indicated on the notice you receive, it will often be ignored by the recipient because he/she knows they are not accountable. At least one of the recipients should be someone pretty high up in the IRS. For contact information for the supervisory personnel at the IRS,  [click here](#) (OFFSITE LINK). Visit the "[Important Government Contacts](#)" (OFFSITE LINK) page for your elected representatives, if you want to send your complaint to them as well.
11. Should establish your citizenship, domicile, and tax status as being outside of their jurisdiction. See the following form as an example  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)
12. Should use a return address that is not your legal  [domicile](#) and it should indicate that it is not your domicile. This will protect your privacy. You might want to use a postal box or remailing service to accomplish this. In the address line, after the street address, put "(NOT A  [DOMICILE](#))".
13. Should not be argumentative or emotional, but instead should be factual and describe what the law says and why the IRS is misapplying or violating the law in what it is doing.
14. Should ask the recipient to remain silent and/or not respond if they wish to indicate that they agree with all the facts and law contained in your letter. You can use the following authorities as your justification:
 - 14.1 [Federal Rule of Civil Procedure 8\(b\)\(6\)](#)



- 14.2 Our pamphlet [Silence as a Weapon and a Defense in Legal Discovery, Form #05.021](#) (Member Subscriptions).
- 14.3 The principle of "equitable estoppel".
- 14.4 The concepts described in our  [Federal Pleading Attachment, Litigation Tool #01.001](#)
15. If you are a "nontaxpayer", which is the only thing you can be if you are reading this and not violate the [Copyright/Software/User License Agreement](#) or [Member Agreement](#), then you may not cite any provision of the [Internal Revenue Code](#) unless it pertains exclusively to the agent who is involved in the illegal act and not you. When you cite a provision of the I.R.C. as applying to you, then you are indirectly admitting that you are a "taxpayer". Instead, you may only cite your constitutional rights, the Constitution, or state law as your authority. You should emphasize in the letter that you are not quoting the I.R.C. because you are not subject to it as a "nontaxpayer" because it is  [private/special law](#) that only pertains to people who consent. See below for further details on why this is:
- 15.1  [Your Rights as a Nontaxpayer, Form #08.008](#)
- 15.2 ["Taxpayer" v. "Nontaxpayer": Which One are You?](#) (OFFSITE LINK)
- 15.3  [Federal Jurisdiction, Form #05.018](#). Section 3 of this document shows what happens to those who ignorantly or mistakenly cite terms of the federal "trade or business" franchise agreement codified in Subtitle A of the I.R.C.: They become voluntary SLAVES and WHORES of the government who have no standing in federal court to defend their rights.
- 15.4  [Enumeration of Inalienable Rights, Form #10.002](#)
16. Should focus on illegal or unlawful acts by a specific individual that are outside the authority of that individual and therefore provide standing in court to sue for an damages against them as a private individual. You cannot sue the government or "United States" for violations of law, but only a specific public employee who is violating the law. [Click here](#) (OFFSITE LINK) for reasons why. The best way to find out exactly who exactly is performing the illegal acts is to decode your IMF. [Click here](#) for information on decoding IMFs. [Click here](#) (OFFSITE LINK) for an excellent page to use as your main source for legal information you can put in your response letter.
17. Should be submitted as an Affidavit under penalty of perjury and should give the receiving agency a specific amount of time to respond, after which they agree if no response is received. The perjury statement at the end of the affidavit should read as follows:

I declare under penalty of perjury from without the "United States" and from within the United States of America, in accordance with [28 U.S.C. §1746\(1\)](#) that the facts, statements, and evidence provided in this correspondence are true and correct to the best of my knowledge and ability. Conditions under which facts may be litigated is a state and not federal court with a jury trial where none of the jurists or the judge are federal "employees", "taxpayers" or "U.S. persons" and who are not eligible for and do not receive any federal financial or other benefit. All rights reserved, UCC 1-308 and 1-207.

- For a good example of what such an affidavit might look like, see our  [Affidavit of Material Facts, Form #02.002](#). You should also notice and emphasize [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), which says that anything not denied in the response is specifically admitted. This will develop exculpatory evidence and presumptions in your favor, which you can use to your advantage later if you decide to litigate.
18. Should also be followed up the response with a "Notice of Default" listing all of the things that have been agreed to by the government based on their failure to respond. What we do is simply attach a short letter with the  [Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#) indicating that the government specifies "admit" in response to every admission at the end of the Affidavit, and we serve it 30 days after sending the response, so as to give them time to respond. We send it certified mail with a Proof of Mailing and keep the original for ourselves, for use as evidence in a refund or Bivens lawsuit to enforce the default judgment.
19. Should anticipate and avoid the flawed arguments contained in:
- 19.1  [Flawed Tax Arguments to Avoid, Form #08.004](#) -pamphlet.
- 19.2  [Rebutted Version of the IRS The "Truth About Frivolous Tax Arguments", Form #08.005](#)
- 19.3  [Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions About the Federal Income Tax, Form #08.006](#)
- 19.4 [Rebutted Version of Dan Evan's "Tax Resister FAQs", Form #08.007](#) (OFFSITE LINK)- Family Guardian
20. Should be as short and organized as possible, so that it is more likely to be noticed and read. Long letters are commonly ignored by revenue personnel who are just too busy to respond appropriately. If you are enclosing government forms, put them in the front so they will be noticed.
21. Should contain a list of the exhibits or enclosures at the beginning of the letter. Each exhibit should be preceded by a cover page, which you might also want to print in colored paper or put a tab on so that it is easy to find.
22. Should include or attach supporting evidence upon which you base your good faith belief about your lack of liability. Each exhibit should be numbered and labeled and attached in sequence at the back of the letter, and referenced in the body of the letter. You may wish to visit our [Exhibit Catalog](#) for useful evidence to attach to your response letter as exhibits. You should also emphasize the ONLY sources of reasonable belief as indicated by the government and point out the hypocrisy and irrationality on their part of citing anything that is not a reasonable source. See:
-  [Reasonable Belief About Income Tax Liability, Form #05.007](#)
23. Should contain a copyright notice at the bottom of each page similar to the following. In concert with this notice, you can send them the  [Payment Delinquency and Copyright Violation Notices, Form #07.106](#):

*"The contents of this correspondence are copyrighted and 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 Privacy Act, 5 U.S.C. §552a(b) requires consent of the individual in order to maintain any records and you do not have my consent to electronic records. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**"*



24. Should ask for their help in resolving what appears to you to be a conflict between what the law requires and what they are doing. This will put them in the position of looking bad for on the one hand, terrorizing you, but on the other hand, being unwilling to help you, and provides a good reliance defense if you ever have to litigate. Everyone who has ever won against the government in court has used this tactic. The [Internal Revenue Manual, section 1.1.1.1](#) makes this the duty of the IRS as follows:

[Internal Revenue Manual, Section 1.1.1.1](#)



IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

If you want to make all of the correspondence you send in protest of the collection notice and anticipate litigation to compel compliance with the law by the IRS agent, we also recommend the following:








[Notary Certificate of Dishonor Process, Form #09.014](#)




-  [Sample](#)
-  [PDF in member subscriptions](#)
- [Member Subscriptions](#)

If you are looking for sample questions (admissions) to ask in your response letter, the Tax Deposition Questions are very helpful. They include over 700 questions with supporting evidence. Below are links to this useful resource and others, in descending order of value and importance:

1. [Forms Index](#)-the MEMORANDUMS in section 5 each end with a series of questions which address the content of the memorandum. Each memorandum ends with a series of succinct admissions which help demonstrate why the revenue employee is violating the law in your case
2.  [Admissions Relating to Alleged Liability, Form #03.003](#)
3.  [Affidavit of Material Facts, Form #02.002](#)
4. [Tax Deposition Questions, Form #03.016](#) (OFFSITE LINK)-online version
5. [Tax Deposition CD, Form #11.301](#)-offline version you can use on the road


We have prepared several free Memorandums of Law and Forms that you can attach to your response letters for specific circumstances. Most of these memorandums and forms also end with a series of questions (admissions) that are useful for settling administrative disputes and providing a reliance defense against illegal federal or state revenue enforcement. These memorandums may also be found in [Section 5 of our free Form Index](#). Below is a table that correlates specific SEDM forms with a specific type of collection letter you received, so that you have a starting point for forms you can use in your specific response letter.

#	Type of Collection	Example Notices	Memorandum of Law to Use in Your Response Letter
1	Request to file a return	 LTR418C  CP515 to  CP518  CP540  LTR3795	Form #05.007 : Reasonable Belief About Tax Liability Form #05.009 : Legal Requirement to File Federal Income Tax Returns (Member Subscriptions) Form #07.108 : 1098 Interest: Request for Filing Response (Member Subscriptions) Form #07.103 : Why I Am Not Liable to File Affidavit (Member Subscriptions) Form #15.001 : Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long Form #15.002 : Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Short
2	Penalty assessment	 CP-503	Form #05.010 : Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents
3	Tax assessment	 LTR3219	Form #05.001 : The Trade or Business Scam Form #05.011 : Why the Government Can't Lawfully Assess Natural Persons with an Income Tax Liability without their consent

			Form #07.304 : Demand for Verified Evidence of Lawful Federal Assessment Form #07.204 : Demand for Verified Evidence of Lawful State Assessment
4	Tax withholding and reporting correspondence	 CP-543  LTR2810  LTR2810C	Form #04.006 : Demand for Verified Evidence of "Trade or Business" Activity": Information Return Form #04.009 : Tax Withholding and Reporting: What the Law Says Form #04.102 : Federal Tax Withholding Form #05.008 : Why Your Government is Either A Thief or You are a "Public Officer" for Income Tax Purposes Form #05.013 : Who are "taxpayers" and who Needs a "Taxpayer Identification Number"?
5	All		Form #02.001 : Affidavit of Citizenship, Domicile, and Tax Status Form #02.004 : Affidavit of Corporate Denial. Rebutts presumption that you are a federal employee, agent, or contractor. Form #05.014 : The Meaning of the words "includes" and "including" Form #05.017 : Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction Form #05.018 : Federal Jurisdiction Form #05.020 : Non-Resident Non-Person Position Form #05.025 : Government Burden of Proof Form #07.104 : Wrong Party Notice Form #07.104 : Legal Notice of Cease and Desist Illegal Enforcement Activities (Member Subscriptions) Form #07.109 : Third Party Tax Debt Collector Attachment (Members Subscriptions) Form #07.106 : Payment Delinquency and Copyright Violation Notice
6	All Federal	Click here	Form #07.304 : Demand for Verified Evidence of Lawful Federal Assessment Form #07.302 : Assessment Response: Federal Form #15.001 : Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long Form #15.002 : Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Short
7	All State	Click here	Form #07.204 : Demand for Verified Evidence of Lawful State Assessment Form #07.202 : Assessment Response: State (Members Subscriptions)

The most likely collection notice that you will receive as a "nontaxpayer" and "nonfiler" is a request to file a return. The following form is specifically designed to attach to your response to this notice to make the notices stop and to correct the evidence that caused them to begin with, which is the false information returns filed illegally by third parties. This form is intended to be used as an attachment to your response in responding to both state and federal notices.

[Why I Am Not Liable to File Affidavit](#), Form #07.103

-  [PDF in member subscriptions](#)
- [Member Subscriptions](#)

3. Federal Response Letters

You can make your own canned federal response letter using the templates below:

- [Assessment Response: Federal, Form #07.302](#)
-  [Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001](#)
-  [Legal Notice of Cease and Desist Illegal Enforcement Activities, Form #07.104](#)

You can view our page on Federal Response Letters for resources useful in responding to state collection notices below. Note that the letters are provided for educational use only. Any other use is at the discretion of the user:

[Federal Letter and Notice Index](#)

4. State Response Letters

The most important documents to read on our website that explains state income taxation are the following:

-  [State Income Taxes, Form #05.031](#)

2.  [Non-Resident Non-Person Position, Form #05.020](#)

You can make your own canned state response letter using the templates below:

[Assessment Response: State, Form #07.202](#)

In preparing your own state response letter, you can also use our page on State Response Letters for many additional resources useful in responding to state collection notices below. Note that all our response the letters are provided *for educational use only*. Any other use is at the discretion of the user:

[State Response Letter Index](#)

State response letters typically are simpler to write than the federal letters. State revenue agencies are usually under-funded and use more primitive methods.



Many of the Memorandums of Law mentioned in section 2 earlier deal exclusively with federal taxation under [Internal Revenue Code Subtitle A](#). However, they also may be applied in the case of state tax liability, because federal tax liability is a prerequisite to state liability in every state of the Union. This is shown in chapter 3 of the [Tax Fraud Prevention Manual, Form #06.008](#), where the a summary of the tax codes in every state of the Union is provided. Therefore, these Memorandums are useful in the case of state response letters as well.

5. Where to Send Your Response Letter

Most tax collection notices are sent out by a computer unsigned without a personal contact at the agency who sent them. This does nothing but encourage irresponsibility and injustice on the part of the agency. Here are some important things you should remember about WHERE to send your response letter:



1. If you send your response letter ONLY to the address indicated on the computer notice, then most of the time, it will be ignored because it does not name a specific "belly button" who *has* to take responsibility.
2. You are much more likely to achieve positive and consistent results if you send your letter to several places in addition to the return address indicated on the notice. The higher up the food chain you go in the federal workplace, the more likely you are to get results.
3. One technique we like to employ is to include in the list of addressees some very high level supervisors. IRS supervisors do not like to be cc'd on everything that is sent to the subordinates. They don't like getting floods of correspondence from you any more than you like being flooded with collection notices from the IRS. You can use this technique to become a "squeaky wheel" that gets plenty of grease and attention. IRS knows this, and so they don't publish a personnel listing of people at the service centers and national offices. You must really dig for this information.

Below is a list of the sources for IRS agency personnel listings that you can use to find addresses of supervisors to send your response letters to, sequenced in descending order of value:

1.  [Congressional Quarterly Staff Directory](#) (OFFSITE LINK)
2. [Family Guardian: Important Contacts Page](#) (OFFSITE LINK)
3. [IRS contacts page](#) (OFFSITE LINK)
4.  [U.S. Government Manual](#) (OFFSITE LINK)

6. Getting Copies of Assessment Documents

If you received a Notice of Deficiency or Notice of Proposed Assessment (NPA) collection letter, it is important in your response to request legally admissible evidence of a lawful assessment using the Freedom of Information Act, the Privacy Act, and their equivalent at the state level. One procedure for doing this is as follows:

1. Download the Demand for Verified Evidence of Lawful Assessment form from our [Forms page](#):
 - 1.1. Download and complete the  [Demand for Verified Evidence of Lawful State Assessment, Form #07.204](#) if you are responding to a State notice.
 - 1.2. Download and complete the  [Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304](#) if you are responding to a Federal notice.
2. Complete a cover letter that includes a FOIA request and attach it to one of the two forms above, demanding legal the information indicated in the attached Demand for Verified Evidence.
3. If the request is for a federal collection action, send the request to a FOIA service center listed on the [Important Government Contacts](#)

[Page](#) (OFFSITE LINK), at the end under Internal Revenue Service. There you will find a listing of IRS Disclosure Offices that are their to respond to FOIA requests.

4. If your request is for a state response letter, send it to the entity who mailed you the collection letter or go to the [State Legal Resources page](#) (OFFSITE LINK) to find the place to send it.

7. Frequently Asked Questions About Responding to tax collection notices

Our readers frequently ask us questions about how to respond to various situations relating to response letters. Below are some of the more common questions:





Question #1: I do not see any information on the steps to take next if they ignore a response I sent them. If they keep "rubber stamping" their decisions, I still end up in collection. The question is what is the place to read the next step. Your paperwork in very good, but need I to follow through.

Answer #1: Don't fall into the trap that we have all the answers. There must be some room for you to use your own creativity. All we know is what the law says, how to explain what it says, and what it obligates the government to do. What you are asking about is how to deal with an essentially political problem within the agency that is supposed to respond, which is whether or how they choose to respond to the correspondence.

In our experience, the higher up you go with your response and the more cc parties you have on your response, such as the commissioner and the chief counsel, and the more proof of service you use, the more accountable they will be and act and the more likely you are to get the results you seek.

What we do in our case is keep our whole administrative record in electronic form on a single DVD, and also make it available online, and then attach a copy of the disk to every correspondence and give a link to the online version to build up our administrative file so we have standing to sue for a false claim. We also send it to the very high ups, and we more often than not get a cessation of hostilities. If you only respond to "ACS" or some flunky at the bottom without cc'ing everyone else, then you will get undesirable results. Personal accountability on the part of the recipient, and naming specific people is the best way to get results. Telephone follow up can also help quite a bit. If the notice you receive doesn't have the name of a specific person, then single out at least one person high up on the food chain for personal accountability and hound them relentlessly on the telephone and via mail. You may wish to resend the response with a one page cover letter to the commissioner and the IRS chief counsel and tell them they will be called as witnesses. This gets them squirming and causes them to discontinue the notices. [Click here](#) (OFFSITE LINK) for a list of contacts you can use for this purpose.

8. Further reading and research

-  [Writing Tax Response Letters. Form #07.008](#) -considerably expanded version of this article. Detailed procedures, forms, tips, tricks, paragraphs, and templates useful in preparing your own tax response letter.
- [Frequently Asked Questions About Our Response Letters](#)
-  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction. Form #05.017](#)- IMPORTANT! SEDM Forms
- [Legal Research Sources](#) (OFFSITE LINK)-exhaustive research sources on law and taxation
- [Tax Fraud Prevention Manual. Form #06.008](#)-chapter 3 describes how to respond to federal and state tax collection notices. You should only read this manual after you have read chapters 3 through 5 of the Great IRS Hoax.
- [Liberty University](#)-free training on law, sovereignty, and taxation
-  [Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments". Form #08.005](#) -arguments you are likely to hear by IRS against some of the information on this website
-  [Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions About the Federal Income Tax. Form #08.006](#)-rebutted version of some of the more common court arguments you are likely to hear
- [Rebutted Version of Dan Evan's "Tax Resister FAQs". Form #08.007](#) (OFFSITE LINK)- Family Guardian
- [Tax Deposition Questions. Form #03.016](#) (OFFSITE LINK)-questions/admissions you can use in your response letters
- [Great IRS Hoax. Form #11.302](#) (OFFSITE LINK)

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