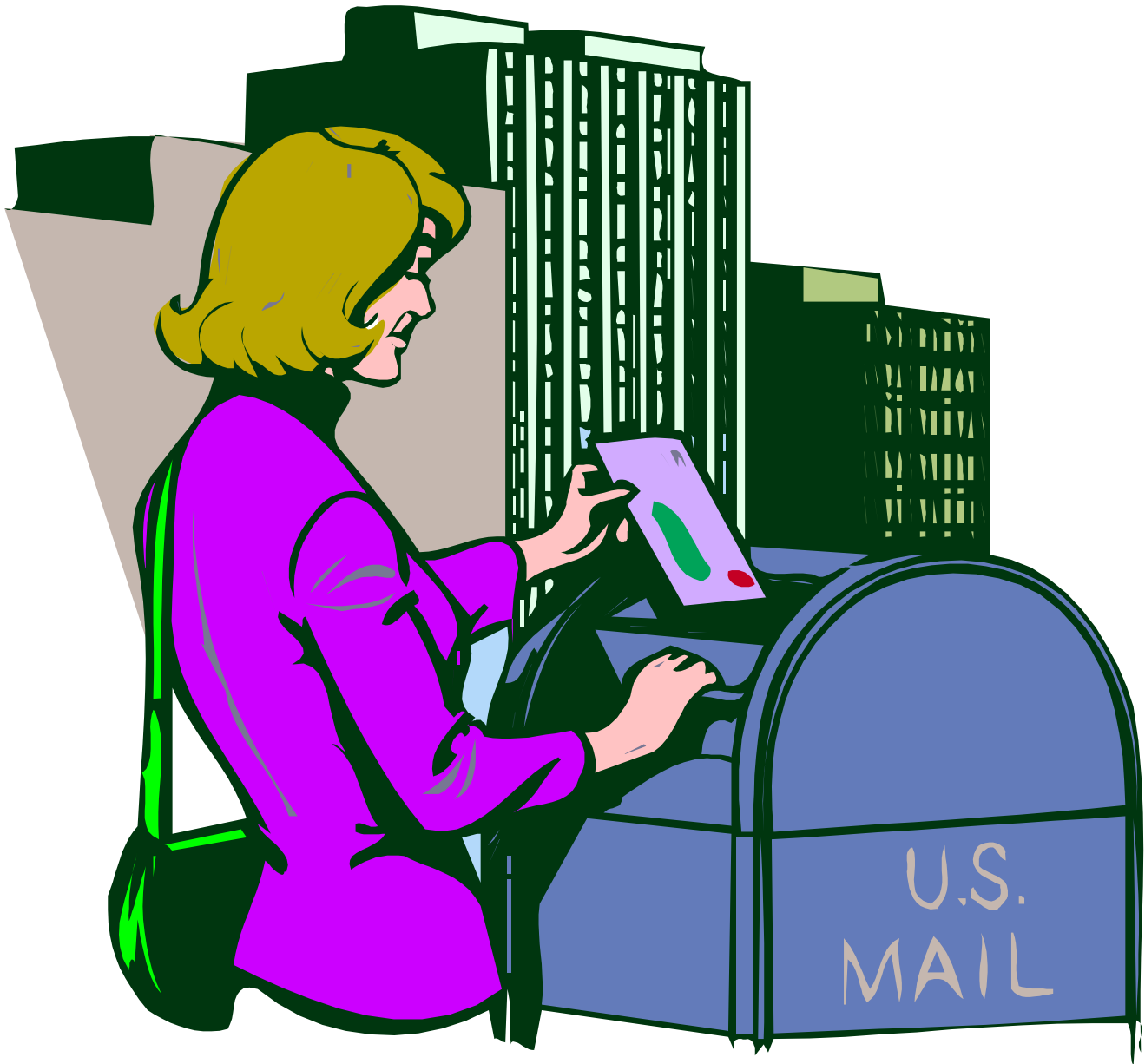


LEGAL REQUIREMENT TO FILE FEDERAL INCOME TAX RETURNS

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1 Introduction

It is quite common for the IRS and state revenue agencies to send out requests to file tax returns. These requests are often ambiguous, in that they:

1. Purport to define a legal requirement to file but do not identify a liability statute.
2. Do not identify the statute or law that imposes the alleged tax.
3. Do not identify the Information Return that prompted the mailing of the request to file.
4. Do not establish the status of the recipient of the notice sufficiently in order to prove that he is “liable”.

The notices routinely mailed out therefore are deficient and presumptuous. Worst yet, failure to respond to them may invite alleged penalties, which in most cases are illegally administered. Most Americans have a great deal of difficulty responding to these notices because they have not taken the time to research the legal requirements for complying and in many cases, do not know how to do the legal research necessary to come to the truth of the matter.

This memorandum of law will therefore thoroughly analyze the legal requirement for filing federal income tax returns. It will do so by analyzing the I.R.C., federal district and circuit and Supreme Court rulings, and various other resources. We will end the memorandum with a series of questions aimed at a government revenue collection agent which will demonstrate for him that there simply is no requirement for most Americans to file a tax return.

If, after reading this memorandum, you would like something even more detailed to give to a state or federal tax collection agency in response to their request to file a tax return, we recommend the following link, which exhaustively explains why you aren’t required to file and is formatted in such a way that it also serves the double purpose of a notice of default that you can serve upon the agency claiming you have the liability to file:

[Why I Am Not Legally Liable to File Affidavit, Form #07.103](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

2 What is a “return”?

The Internal Revenue Code defines the term “return” as follows:

[26 U.S.C. §6213\(g\): Restrictions Applicable to deficiencies; petition to Tax Court](#)

(g) Definitions

For purposes of this section -

(1) Return

The term “return” includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B, or chapter 41, 42, 43, or 44.

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6103](#)
[§ 6103. Confidentiality and disclosure of returns and return information](#)

(b) Definitions For purposes of this section—

(1) Return

The term “return” means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.