

SOVEREIGNTY EDUCATION AND DEFENSE MINISTRY (SEDM)

INDEX OF FEDERAL TAX NOTICE AND LETTER RESPONSES

FORM #07.301

"Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your [fiduciaries and stewards](#) under the [Constitution](#)] approved to God, a worker who does not need to be ashamed, [rightly dividing the word \[and the deeds\] of truth. But shun profane babblings \[government propaganda, tyranny, and usurpation\] for they will increase to more ungodliness. And their message \[and their harmful affects\] will spread like cancer \[to destroy our society and great Republic\]."](#)

[2 Tim. 2:15-17, Bible, NKJV]

"The violence [verbal, financial, and physical] of [the wicked \[corrupt government\]](#) will destroy them [passive believers] because they refuse to [do justice \[Form #05.050\]."](#)

[Prov. 21:7, Bible, NKJV]

"Better is a little with righteousness, than vast revenues without [justice \[Form #05.050\]."](#)

[Prov. 16:8, Bible, NKJV]


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

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NOTE: The purpose of a response letter is NOT to reduce your tax liability or violate any law, but to lawfully assert and defend your constitutional rights, expose violations of law by the government, and to petition the government for a redress of grievances as authorized by the First Amendment to the United States Constitution. Our response letters are only available to those who are "[nontaxpayers](#)", which we define as private human beings and not statutory "[persons](#)" who are NOT subject to Internal Revenue Code Subtitle A, and who consent unconditionally to and comply fully with our [SEDM Fellowship Member Agreement](#). Since our items are not available to statutory "[taxpayers](#)", then it is impossible and irrational to describe them as "[tax shelters](#)" or to reduce the liability of those who might read them or unlawfully interfere with the proper or lawful administration of the tax codes by using them. None of the materials available on this website are authorized to be used to accomplish any commercial purpose that might subject us to government regulation. See our [Response Letter Frequently Asked Questions, #22](#) for details. The content of this page and everything available through it are covered by our [Disclaimer](#).

1. Letter and Notice Number Placement

All letter and notice numbers appear in either the upper right (CP notices) or lower right (Letters) corner of the IRS correspondence you received. Look on your letter in this location and then scan down the list on the left-hand side for the number of your correspondence to find out what it is. When you locate the notice or letter number that matches the one you received, if the notice or letter number has a blue underline, you can click on it to see a sample of the notice or letter.

▲ [Go to beginning](#)

[2. Frequently Asked Questions \(FAQ\) About Our Response Letters](#)

Below are places you can get nearly every question and technical issue you might have addressed regarding our response letters:

1. [Support Page, Section 6: Tax Response Letter Help](#)
2. [Frequently Asked Questions About Our Response Letters](#)

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[3. Obtaining an Automated Response Letter](#)

After you find the notice or letter number that corresponds to the one you received, look in the second column below to find out if we have a responsive letter. If we do, you will see the words "Get Response" in the second column. Click on this phrase on the row that corresponds to your letter and you will be taken to the response letter you need. Then just add it to your cart, and checkout.

NOTE:

1. If the Federal Letter or notice you received does not appear on this page, the item you need is the "[New Federal Response letter](#)". Please do not send us new notices to write responses to if they are targeted towards businesses, because we only help human beings and not statutory "persons", "individuals", artificial entities, or businesses of any kind.
2. If you find that the notice or letter you received *does* have a response in the list below but your letter is not *exactly* the same as the sample we provide and you have questions about whether our response letter would be suitable BEFORE you get it, then please:
 - Write down your question or concern onto a [Fax Cover Sheet, Form #01.005](#).
 - Scan the fax cover sheet and the tax notice into your scanner. Preferably turn it into ONE pdf or multiple image files if you don't have PDF software.
 - Submit the PDF through our [Contact Us page](#) as an attachment.
 - You will then be contacted thereafter via either email or phone to answer your question about the suitability of the response letter we offer. If the letter we offer isn't suitable, you will be told if or when a modified response letter will be available that addresses your concerns.

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[4. Resources for Writing Effective Federal Response Letters](#)

[4.1 IRS Online Resources](#)

1. ID.me
[Login](#)
[Help Center](#)
[How ID.me uses your data](#)
[Revoking partner access to your information](#)
2. Social Security
[Login Page](#)
[My Account](#)
[ID.Me Help Center: Social Security Administration](#)
3. IRS
[IRS Online](#)
[Document Upload Tool](#)
[Your Online Account](#)

NOTE: If you use a VPN to access ID.ME interface to login to IRS of SSA, ID.ME has been known to cancel accounts as suspicious. Apparently, they want you to NOT go through VPNs so they can locate your whereabouts.

[4.2 References Helpful in Responding](#)

1. [Taxpayer Advocate Service Roadmap Tool](#) (OFFSITE LINK) -IRS' internal taxpayer advocate roadmap which show what return processing events trigger which notices or other responses, as well as how appeals/litigation fit into the income tax scheme.

EXCELLENT.

[ONLINE](#)

 [LOCAL COPY](#)

2. [Notices from the IRS](#) (OFFSITE LINK) -Taxpayer Advocate Service
3. [Proof of Facts](#) - paragraphs to add to your response letters proving specific facts. Found on the "Litigation->Proof of Facts" menu
4. [Proof that My Earnings as a "Nonresident Alien" are Not "Reportable" and thus not Subject to W-2 Withholding or "Backup Withholding" under 26 U.S.C. §3406](#)
5. [At a Glance: IRS Divisions and Principal Offices information](#)
6.  [How State Nationals Volunteer to Pay Income Tax, Form #08.024](#)-shows how you volunteered so you can UNvolunteer
7.  [26 C.F.R. §1.1441-1: Requirements for the deduction and withholding of tax on payments to foreign persons, Form #04.225](#)-foundation of all income tax withholding and reporting
8.  [Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073](#)-how to lawfully avoid alleged but not actual government obligations
9.  [Lawfully Avoiding Government Obligations Course, Form #12.040](#)-when governments are enforcing against you administratively, they are enforcing alleged "obligations". Here is how to lawfully avoid all such obligations
10.  [Separation Between Public and Private, Form #12.025](#) (OFFSITE LINK) -the main technique to illegally enforce taxation is equivocation, dissimulation, and identity theft.
11.  [Federal and State Income Taxation of Individuals Course, Form #12.003](#)-short SEDM Powerpoint training presentation that gives good overview of how income taxation works
12.  [Non-Resident Non-Person Position, Form #05.020](#) -the ONLY position that people using this page can take without violating the [Member Agreement](#).
13.  [U.S. Person Position, Form #05.053](#) - how those domiciled on federal territory and serving in public offices must handle their withholding and reporting. Members MAY NOT use our materials if they fit this description
14.  [Ten Commandments of Freedom, Form #13.016](#) - treatment of how to remain free and protect your freedom. Derived from the bible ten commandments.
15. [SEDM Jurisdictions Database](#)- Complete database of all jurisdictions within the USA, including all 50 states and territories. Describes major contacts, legal points and authorities, court reporters, and web resources. Links are activated so you can use this to locate resources on the web. Excellent!
 - o [ONLINE version, Litigation Tool #09.004](#)
 - o  [PDF version, Litigation Tool #09.003](#)
16. [Writing Effective Response Letters, Form #09.006](#)-brief article that describes how to respond to IRS collection notices
17.  [Writing Tax Response Letters, Form #07.008](#)-considerably expanded version of the above, Detailed procedures, forms, tips, tricks, paragraphs, and templates useful in preparing your own tax response letter.
18. [Techniques for Building a Good Administrative Record, Form #09.008](#)-very important!
19. [Citizenship Status v. Tax Status, Form #10.011](#) -very important!
20.  [Citizenship Diagrams, Form #10.010](#)- simplifies citizenship and jurisdiction issues for the legally inexperienced, such as withholding agents and managers
21. [Important Government Contacts](#)-(OFFSITE LINK) who to write your response to
22. [Responding to Federal and State Tax Correspondence](#) - chapter 3 of our Tax Fraud Prevention Manual. Thorough treatment of how to write effective response letters.
23. [Publication 28-Postal Addressing Standards](#) - USPS
24. [Trade or Business Scam](#) (HTML, OFFSITE LINK)-**IMPORTANT!** Describes the true nature of the federal income tax under I.R.C. Subtitle A as an indirect excise tax upon privileged federal contracts and employment

PDF:  [Trade or Business Scam, Form #05.001](#)






HTML (OFFSITE LINK): [Family Guardian](#)
25. [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#) -**IMPORTANT!** Describes where the government's authority comes from to collect all income taxes and why you don't have a domicile where they can collect

PDF:  [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)

HTML (OFFSITE LINK): [Family Guardian](#)
26. [About SSNs/TINs on Government Forms and Correspondence](#)-**VERY IMPORTANT!**








PDF:  [About SSNs/TINs on Government Forms and Correspondence, Form #05.012](#)

HTML: [About SSNs/TINs on Government Forms and Correspondence, Form #07.004](#)
27. [The Notary Certificate of Dishonor Process, Form #09.014](#) -use this process to win in court against the IRS by gathering evidence of default that the judge has no choice but to admit
 - o  [Sample](#)
 - o  [PDF in member subscriptions](#)






- [Member Subscriptions](#)
- 28.  [Government Instituted Slavery Using Franchises, Form #05.030](#) (PDF) - Describes what franchises do to your standing in the government's courts.
- 29. [Federal Enforcement Authority in States of the Union, Form #05.032](#) -**IMPORTANT!** Proves that most federal law may only be enforced against government employees, instrumentalities, agents, officers, and benefit recipients.
 -  [Sample](#)
 -  [PDF in member subscriptions](#)
 - [Member Subscriptions](#)
- 30.  [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#)-proves that revenue agents, financial institutions, payroll clerks, and private companies acting as public officers called "withholding agents" cannot lawfully interfere with, change, or coerce any change in any government form you submit.
- 31.  [Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008](#) -**IMPORTANT!** Use this as an attachment to prove why Subtitle A of the Internal Revenue Code, in context of employment withholding and earnings on a 1040, are connected mainly with federal agencies and instrumentalities
- 32. [Why You Shouldn't Cite Federal Statutes as Authority for Protecting Your Rights](#) (OFFSITE LINK)-Family Guardian
- 33. [Internal Revenue Manual](#)-(OFFSITE LINK) IRS
- 34. [IRS Website Search](#)-(OFFSITE LINK) hidden from users on the IRS website

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4.3 Forms Useful in Responding




1.  [Standard Response Letter Attachment-Federal, Form #07.305](#) -Use this as a standard way to deny any liability or income or reportable income, to demand return of all illegally withheld earnings, and to correct false information returns all at once. Short and sweet
2. [Using the Laws of Property to Respond to a Federal or State Tax Collection Notice, Form #14.015](#)-SEDM
3. [Response Letter Exhibit Catalog](#)-useful exhibits that appear in our response letters for your use and reuse
4. [Federal Forms and Publications](#)-(OFFSITE LINK) Family Guardian
5. [Federal Forms and Publications](#)-(OFFSITE LINK) IRS
6. [SEDM Form and Publication Index](#)-forms you can reuse for various important occasions, such as response letters, opening financial accounts, etc. See Section 7, which contains Response Letter forms
7. [Trade or Business Scam](#) -**IMPORTANT!** Describes the true nature of the federal income tax under I.R.C. Subtitle A as an indirect excise tax upon privileged federal contracts and employment
 PDF:  [Trade or Business Scam, Form #05.001](#)
 HTML (OFFSITE LINK): [Family Guardian](#)
8. [Why Domicile and Becoming a "Taxpayer" Require Your Consent](#) -**IMPORTANT!** Describes where the government's authority comes from to collect all income taxes and why you don't have a domicile where they can collect
 PDF:  [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)
 HTML (OFFSITE LINK): [Family Guardian](#)
9.  [Tax Form Attachment, Form #04.201](#) -**IMPORTANT!** attach this to all ORIGINAL or STANDARD IRS forms you send in in order to avoid prejudicing your rights or sovereignty using the  [false presumptions](#) deliberately included on IRS forms. Use AMENDED rather than STANDARD IRS forms and if you are FORCED to use STANDARD IRS forms, ensure that this form is attached to every correspondence. Attaching this form to all STANDARD state tax forms is a MANDATORY requirement of the SEDM Member Agreement that all Members must observe.
10. [About the IRS form W-8BEN, Form #04.202](#) -what this important form is for and how to fill out
11.  [Why It Is Illegal for Me to Request or Use A Taxpayer Identification Number, Form #04.205](#) - use this form if people insist on Taxpayer Identification Numbers. Members are not allowed to request or use SSNs or TINs.
12. [Unlawful Levy and Lien Warning Notice, Form #07.107](#)-Send this form if the IRS sends you a collection notice indicating that they intend to levy your assets and contact third parties.
 -  [PDF in member subscriptions](#)
 - [Member Subscriptions](#)
13.  [Wrong Party Notice, Form #07.105](#) - use this form if the notice you receive refers to you using a Social Security Number, "Taxpayer Identification Number" or a "taxpayer"
14.  [Payment Delinquency and Copyright Violation Notice, Form #07.106](#) - Use this form if they ignore your response and continue bothering you
15.  [Notice of Pseudonym Use and Unreliable Tax Records, Form #04.206](#) -**IMPORTANT!** Use this form with your withholding paperwork and in your IRS response letters as a defense mechanism against unlawful enforcement by the government. Gives you

anonymity lawfully without any authorized adverse consequence.

16.  [Test for Federal Tax Professionals, Form #03.009](#)-send this to tax professionals and collection agents who assert that you have a liability
17.  [Resignation of Compelled Social Security Trustee, Form #06.002](#)-document that you can use to quit Social Security for good. Mail to the Commissioner of the Social Security Administration and the Commissioner of the IRS via Certified Mail with a [Proof of Service](#) . Sending this in is a mandatory requirement of the [SEDM Member Agreement](#).
18.  [Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304](#)-use this form in response to IRS collection notices to get documentation of the alleged debt
19. [Why I Am Not Required to File Affidavit, Form #07.103](#)- attach this to your response to a demand to file a tax return, along with corrected information returns
 - o  [Sample](#)
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)

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4.4 Canned Generic Responses





1. [SEDM Forms Page: Federal Forms](#)
2. [SEDM Forms Page: General Forms](#)
3. [Assessment Response: Federal, Form #07.302](#)-use this as a generic way to respond to IRS collection notices
4. [1098 Interest: Request for Filing Response, Form #07.109](#) - use this form if they are requesting you to file based on an IRS form 1098 response from your mortgage company
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
5. [Federal Demand to File Response: Nonresident Nontaxpayer/Nonfiler, Form #07.303](#)-response to a demand to file a federal tax return
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
6.  [Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government, Form #15.001](#)- file this with 1040NR return to get a non-statutory refund of unlawfully withheld earnings without sacrificing your status as a "nontaxpayer". **WARNING:** [Members](#) are not allowed to put anything but ZERO in blocks 15 through 19 of this form. If they put ANYTHING else, they must STOP using our materials and become Members in Bad Standing as described in the [SEDM Member Agreement](#).

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4.5 Correcting False Information Returns

NOTE: The purpose of the articles below is to prevent violation of [26 U.S.C. §7434](#), [26 U.S.C. §7207](#), and [18 U.S.C. §912](#) by the person filling out false information returns and the subject of the false information returns.







1. [The Information Return Scam](#) (OFFSITE LINK) -**IMPORTANT!** False information returns occur in probably 99 % of all tax cases and form the basis for the IRS FRAUD.
2. [Trade or Business Scam-IMPORTANT!](#) Describes the true nature of the federal income tax under I.R.C. Subtitle A as an indirect excise tax upon privileged federal contracts and employment
PDF:  [Trade or Business Scam, Form #05.001](#)
HTML (OFFSITE LINK): [Family Guardian](#)
3.  [Income Tax Withholding and Reporting Course, Form #12.004](#)-training course which describes laws and requirements relating to tax withholding and reporting for businesses and private employers
4.  [Federal Tax Withholding, Form #04.102](#)-short memorandum of law on federal tax withholding
5.  [Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.007](#)-Use this form in the case where someone you work for or with may or definitely will file a fraudulent Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use. Information Returns include IRS Forms W-2, 1042-S, 1098, and 1099.
6.  [Certification of Federal Privileged Status, Form W-0, Form #04.211](#)-use this to establish evidence from your private employer that you are not engaged in a "trade or business" or any other federally privileged status.
7.  [Correcting Erroneous Information Returns, Form #04.001](#)-incorporates the following four links

8.  [Corrected Information Return Attachment Letter, Form #04.002](#)-incorporates the following four links
9. [Correcting Erroneous IRS form 1042's, Form #04.003](#)-how to correct erroneous reports of "trade or business" earnings from financial institutions and companies who contract your work
10. [Correcting Erroneous IRS form 1098's, Form #04.004](#)-how to correct erroneous reports of "trade or business" earnings from mortgage companies who are not obeying the law
11. [Correcting Erroneous IRS form 1099's, Form #04.005](#)-how to correct erroneous reports of "trade or business" earnings from financial institutions and companies who contract your work
12. [Correcting Erroneous IRS form W-2's, Form #04.006](#)-what this important form is for and how to fill out
13. [Precious Metal Transaction Reporting, Form #04.106](#)-use this to educate precious metals dealers on the requirements of the laws on reporting
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
14. [Legal Notice to Correct Fraudulent Tax Status, Withholding, and Reporting, Form #04.401](#)-if you try administratively to correct your tax status, withholding, and reporting and your business associates or private employer refuse to do so and refer you to the legal department, send the legal department or corporate counsel this letter.
 - o  [Sample](#)
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
15. [About the IRS form 56, Form #04.204](#)-what this important form is for and how to fill out
16. [About the IRS form W-8BEN, Form #04.202](#) -what this important form is for and how to fill out
17. [Information Returns Processing \(OFFSITE LINK\)](#)-IRS
18. [26 U.S.C. §7434: Civil Damages for Fraudulent Filing of Information Returns \(OFFSITE LINK\)](#)
19. [26 U.S.C. §7207: Fraudulent Returns, Statements, or other documents \(OFFSITE LINK\)](#)
20. [26 U.S.C. §6041: Information at source \(OFFSITE LINK\)](#)
21. [26 C.F.R. §1.6041-1: Return of information as to payments of \\$600 or more \(OFFSITE LINK\)](#)
22. [26 C.F.R. §1.6041-2: Return of information as to payments to employees \(OFFSITE LINK\)](#)
23. [26 C.F.R. §1.6041-3: Payments for which no return of information is required under section 6041 \(OFFSITE LINK\)](#)
24. [26 C.F.R. §1.6041-4: Foreign-related items and other exceptions \(OFFSITE LINK\)](#)

4.6 Rebutting False Government and Legal Profession Propaganda













1.  [Reasonable belief about tax liability, Form #05.007](#)-use this document to show in your response letter why you believe you do not have a tax liability
2.  [Foundations of Freedom, Video 4: Willful Government Deception and Propaganda](#) -explains the main "words of art" abused to deceive the public about citizenship terms.
3.  [Legal Deception, Propaganda, and Fraud, Form #05.014](#) -Rebuts the most frequent bogus argument used on the internet about the jurisdiction of the federal government
4.  [Should the FBI Arrest the U.S. Supreme Court?](#)
5.  [Flawed Tax Arguments to Avoid, Form #08.004](#)- VERY IMPORTANT!
6.  [Test for Federal Tax Professionals, Form #03.009](#) -questions you can send with your response that definitively establish your status
7.  [Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023](#)- Rebuttal about the most common false argument of the IRS about their lack of jurisdiction.
8.  [Policy Document: Rebutted False Arguments Against this Website, Form #08.011](#) - rebutted false propaganda of [de facto government](#) towards this website and religious ministry
9.  [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018](#)- rebutted false propaganda of [de facto government](#) towards this website and religious ministry
10.  [Federal Jurisdiction, Form #05.018](#)-give you legal tools to rebut false assertions of authority by IRS in their collection letters.
11.  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)-SEDM memorandum of law from our [Forms Page](#)
12.  [Admissions relating to alleged liability, Form #03.003](#)-a series of questions that establish definitively with evidence that you are not liable that you can attach to a response letter
13.  [Rebutted Version of the IRS Pamphlet "The Truth About Frivolous Tax Arguments", Form #08.005](#)-attach to your correspondence with the government or bring to an audit. The questions at the end are KILLERS and will have the government cockroaches scurrying.
14. [Rebutted version of Dan Evans' "Tax Resister FAQs", Form #08.007 \(OFFSITE LINK\)](#)- rebuttal to some of the more common flawed


arguments that get people into trouble.

15.  [Rebutted version of Congressional Research Service Report 97-59A entitled "Frequently Asked Questions About The Federal Income Tax". Form #08.006](#)
16. [Tax Deposition CD. Form #11.301](#)-evidence from the We The People Truth in Taxation Hearing with MUCH added material. Organized to make things easy to find.
17. [Tax Deposition Questions. Form #03.016](#)-(OFFSITE LINK) evidence from the We The People Truth in Taxation Hearing with MUCH added material. Organized to make things easy to find.
18. [Internal Revenue Manual Section 4.10.12: Frivolous Return Programs](#)
19. [IRS Frivolous Positions](#)-Positions that will subject "[taxpayers](#)" (but NOT " [nontaxpayers](#)") to a \$5,000 frivolous return penalty under the provisions of [26 U.S.C. §6702](#).
 1. [IRS Rev. Rule. 2006-18: Not an "employee"](#)
 2.  [IRS Rev. Rule 2007-22](#)
 3.  [IRS Notice 2007-30](#)
 4.  [IRS Notice 2008-14](#)
 5.  [IRS Notice 2010-33](#)

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[4.7 Tax Audits, Summons, and Examinations](#)

1. [Handling and Getting a Collection Due Process Hearing. Form #09.005](#)-VERY IMPORTANT!
2. [Authorities on "Summons"](#) (OFFSITE LINK)-Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic. Family Guardian Fellowship
3.  [Knock, Knock. IRS](#) (OFFSITE LINK)
4.  [Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers. Form #02.005](#) - Use this form if you are faced with an IRS or state tax enforcement as a member. All such enforcement is illegal and constitutes duress. Occasions include tax examinations, audits, depositions, levies, or filing of a tax returns under court order as a convict on probation.
5. [IRS Summons Response: Accused Party. Form #03.020](#)-response to an IRS 2039 summons of the accused party
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
6. [IRS Summons Response: Spouse. Form #03.021](#)-response to an IRS 2039 summons of spouse of accused party
 - o  [ZIP in member subscriptions](#)
 - o [Member Subscriptions](#)
7. [U.S. Dept. of Justice Summons Enforcement Manual](#):
 - o  [PDF](#)
 - o [HTML](#) (OFFSITE LINK)
8.  [IRS Due Process Meeting Handout. Form #03.008](#)
9. [Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent. Form #05.011](#)-use this in responding to all IRS assessments, because NONE of them are binding and are simply proposals, not obligations
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
10.  [Amended IRS form 12153: Request for Collection Due Process Hearing. Form #03.011](#)
11. [Collection Due Process Hearing Appointment Confirmation Response. Form #03.027](#)
 - o  [ZIP in member subscriptions](#)
 - o [Member Subscriptions](#)
12. [Nontaxpayer's Audit Defense Manual. Form #06.011](#)-how to handle an audit
13. [Marital Discovery Privilege. Form #03.019](#)-you can assert "spousal privilege" if the IRS asks you about your spouse at a summons hearing
 - o  [Sample](#)
 - o  [PDF in member subscriptions](#)
 - o [Member Subscriptions](#)
14. [Digital Voice Recorders](#) (OFFSITE LINK)-get one of these for your meeting and record it
15. When the IRS levies your assets, it is accomplished using  [IRS Form 668\(W\)\(c\)](#). Prior to the issuance of this form or the seizure of assets, pursuant to 26 U.S.C. §6331, they are required to offer you an opportunity for a Collection Due Process (CDP) hearing pursuant to:
 - 16.1. [26 U.S.C. §6330](#) (OFFSITE LINK): Notice and Opportunity for Hearing Before Levy.
 - 16.2. [26 C.F.R. §301.6330-1](#) (OFFSITE LINK): Notice and opportunity for hearing prior to levy


16. When the IRS liens your real property, it is usually accomplished using  [IRS Form 668\(Y\)\(c\)](#). Before issuance of this notice, IRS required to offer you a Collection Due Process (CDP) pursuant to:

17.1 [26 U.S.C. §6320](#) (OFFSITE LINK): Notice and opportunity for hearing upon filing of notice of lien

17.2 [26 C.F.R. §301.6320-1](#) (OFFSITE LINK): Notice and opportunity for hearing upon filing a notice of federal tax lien

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5. Federal Tax and Law References:


1. [Legal Research Sources](#)-(OFFSITE LINK) Family Guardian Website
2. [Geographical Definitions and Conventions, Form #11.215-IMPORTANT!](#) Defines how to read and understand geographical terms and capitalization within both federal and state law. Most freedom lovers simply do not understand these conventions and this misunderstanding is a direct result from misunderstandings about the  [Separation of Powers Doctrine](#) that is the heart of the United States Constitution.
3. [Law DVD -Member Subscription](#) content
4. [Tax DVD-Member Subscription](#) content
5. [Sovereignty Forms and Instructions Online, Form #10.004](#)-(OFFSITE LINK) Family Guardian
6. [Federal Lands](#) (OFFSITE LINK) - EXCELLENT resource to identify all federal territory within the exterior limits of a state. These areas are sometimes called "[federal enclaves](#)" or "[federal district](#)" if they are within the exterior limits of a constitutional state
7.  [Federal and State Tax Withholding Options for Private Employers, Form #09.001](#)-pamphlet which describes the proper application of payroll withholding under Subtitle C of the Internal Revenue Code and its relationship to Subtitle A of the Internal Revenue Code
8. [Fair Debt Collection Practices Act \(FDCPA\), 15 U.S.C. Chapter 41, Subchapter V](#) (OFFSITE LINK)-act under which all tax debts must be collected
9. [26 U.S.C. §6304: Fair Tax Collection Practices](#) (OFFSITE LINK)-IRS subject to this. Anything that mentions "taxpayer" can't and doesn't apply to you
10. [Uniform Commercial Code \(UCC\)](#) (OFFSITE LINK) -Cornell
11. [Authorities on "Liens"](#) (OFFSITE LINK)-Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic. Family Guardian Fellowship
12. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by topic: "Levies"](#) (OFFSITE LINK)-Family Guardian
13. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by topic: "Substitute For Returns \(SFRs\)"](#) (OFFSITE LINK)-Family Guardian
14. [Legal Research DVD, Form #11.201](#)-extensive legal references you can use in writing your response letter
15.  [IRS Published Products Catalog, Document 7130](#) - This catalog lists all of the current IRS forms, publications, and notices. It is NOT available in either paper or electronic form directly from the IRS and can only be obtained from our website.
16.  [IRS Publication 676: Catalog of Federal Tax Forms, Form Letters, and Notices](#) (OFFSITE LINK, large file: 13 MB)- use this to look up the meaning of a specific notice or form. Older than document 7130, but has the notices and form letters that 7130 does not.
17. [International Taxpayer](#) (OFFSITE LINK)-IRS. For use by "nonresident aliens", who are the only persons that can use this website
18. [Taxation of Nonresident Aliens](#) (OFFSITE LINK)-IRS. For use by "nonresident aliens", who are the only persons that can use this website. HOWEVER, anything that reads "taxpayer" does not pertain to you.
19. [U.S. Code](#) (OFFSITE LINK)
20. [26 C.F.R.](#) (OFFSITE LINK)
21. [26 C.F.R. §1.1441-1: Requirements for the deduction and withholding of tax on payments to foreign persons](#) (OFFSITE LINK)-GPO website
22. [Practical Guide to Tax Issues in Employment](#) (OFFSITE LINK), Julia K. Brazelton, CCH, \$95. Watch out! This is a Pharisee publication and these people are ministers of propaganda for the IRS.
23. [CCH Publications on Tax Practice and Procedure](#) (OFFSITE LINK). Watch out! This is a Pharisee publication and these people are ministers of propaganda for the IRS.
24. [American Payroll Association Basic Guide to Payroll](#) (OFFSITE LINK), Joanne Mitchell-George and Delores Risteau, CPP, CCH, \$210. This is a Pharisee publication and these people are ministers of propaganda for the IRS.
25. [Payroll eLibrary](#) (OFFSITE LINK)-the most extensive collection of payroll resources in one place. CCH
26. [Payroll Management Guide](#) (OFFSITE LINK)-CCH
27. [Multistate Payroll Guide](#) (OFFSITE LINK), by John F. Buckley; Aspen Publishers, <http://www.aspenpublishers.com>; ISBN 0-7355-3191-9. This book is widely used by the payroll industry as an authoritative source of information about state income tax withholding.

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6. Federal Response Letters

6.1. Notices:

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Item #	Notice number (click to see sample)	Get responsive letter	Title	Special circumstance(s) (if any)	Description (See  IRS Document 7130 , section N, for a detailed explanation of the proper use of each of the forms listed here)	Revision History
INDIVIDUAL NOTICES (from Individual Master File, or IMF, for "individuals")						
	Notice 393		Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act- 5 U.S.C. 552		Provided in response to Freedom of Information Act (FOIA) requests, where certain data items requested could not be provided.	
	CP-02				Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (9212-9311)	
	CP-04				Issued to inform the taxpayer that the portion of the ES penalty attributable to wages was waived (8712-8811)	
	CP-05				Issued to remind taxpayer of requirement for SSN for dependents claimed as exemptions.	
	CP-07				Issued annually from each service center to all taxpayers who received CPs 23, 24, or 25 (ES discrepancy) for the processing year. Will contain ES payments through November.	
	CP-08				Issued to inform taxpayer that refund is being released by name or TIN is still in error.	
	CP-09				Issued to inform taxpayer of potential EIC.	
	CP-10				Issued as a first notice to inform taxpayer that there was an error in computation of his/her individual income tax return and there is an overpayment of \$1.00 or more. Also informs the taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayer requested amount and the credited amount differ by \$1.00 or more.	
	CP-12		Math Error - Overpayment of \$1 or more		http://www.irs.gov/taxpros/page/0..id=16020.00.html	
	CP-13				Individual income tax return and: CP-11: Balance Due (Over \$5.00) CP-12: Overpayment of \$1.00 or more CP-13: Even Balance	
5.1.01	CP-14	Get response	Balance Due, No Math Error		http://www.irs.gov/taxpros/page/0..id=16021.00.html	Details*
5.1.02	CP-15	Get response	Notice of Penalty Charge		Issued to inform the taxpayer that Civil Penalty has been assessed.	Details*
	CP-15A				Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which 100-percent penalty is based.	
	CP-16				Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her individual Income Tax Return, and 2) There is an overpayment of \$1 or more, and, 3) Part of that overpayment was used to offset another individual Tax Liability.	
	CP-17				Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit	

				freeze.	
	CP-18			Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.	
	CP-19			Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.	
	CP-20			Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and there is an overpayment of \$1.00 or more. (Follow up to CP-18)	
5.1.03	CP-21	Get response		These are all Examination and DP Tax Adjustment notices resulting in a balance due of less than \$5.00, an overpayment, even settlement condition, and those resulting in a balance due of \$5.00 or more when the account was in TDA status prior to the adjustment.	Details*
5.1.04	CP-22	Get response		These are all Examination and DP Tax Adjustments resulting in a balance due of \$5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.	Details*
5.1.05	CP-22E	Get response		These are all Examination and DP Tax Adjustments resulting in a balance due of \$5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.	Details*
	CP-23/24/25			Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference. CP-23: Balance due of \$1 or more CP-24: Overpayment of \$1 or more CP-25: Balance due or overpayment of less than \$5	
	CP-29			Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.	
	CP-30			Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.	
	CP-30A			Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.	
	CP-31			Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.	
	CP-33			Error Delay Notice-Issued to inform the taxpayer that there has been a delay in his/her refund. No math error.	
	CP-34			Issued to acknowledge the receipt of an amended return.	
	CP-36			Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (form 1040X) posts to a module with a return with	

				transaction code 150, 976, 977 already posted.
CP-37				This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN invalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
CP-38				Service Center Notice issued for the DATC/ASTA project
CP-39				Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
CP-41				Issued to notify the Service Center that an unresolve manual refund freeze has been present on the master file for more than 7 cycles.
CP-42				Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
CP-43				This notice is issued to notify the Service Center of the account controlling name line in order that a name change to the tax year prior to the latest ear on file may be input correctly and cause the account to properly resequence.
CP-44				To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Service Center of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a refundable credit of \$10 or more in a tax module and a 130 transaction (account frozen from refunding pending application of overpayment) is present in the entity module.
CP-45				Issued to inform a taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayers requested amount and the credited amount differ by \$1.00 or more.
CP-45S				Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
CP-46				Issued to notify the Service Center that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
CP-47				Used to notify taxpayer that overpayment has been applied to past due obligation under Public Law 97-35
CP-48				Annual notice of obligation issued to the taxpayer advising that an offset will occur.
CP-49		Overpaid Tax		http://www.irs.gov/taxpros/page/0..id=16024.00.html
CP-50				Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed FOrM 1040EZ
CP-50A				IRS computation of balance due on non-computed 1040EZ-1

	CP-50B				IRS computation of an overpayment on non-computed 1040EZ-1	
	CP-50C				IRS computation of even balance on non-computed 1040EZ-1	
	CP-51				Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ	
	CP-52				Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by \$100 or more, or whenever earnings are reduced below \$400 regardless of the amount of the reduction.	
	CP-53				Issued to notify taxpayer that an electronic fund transfer is not honored.	
	CP-54				Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.	
	CP-55				Issued to inform the Service Center that a transaction for a Form 5344 adjustment posts (CD47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-999 (TC294/295), 980-989 (TC290) and MFT55 block 530-539 (TC290)	
	CP-56				Issued to remind the taxpayer that their invalid number is still present.	
	CP-57				Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds.	
	CP-58				Issued to request information concerning spouse's SSN. This notice is generated whenever the spouse's SSN is missing and the FS Code is 2, 6, or 7.	
5.1.06	CP-59	Get response	Request for Tax Return		Request for tax return	Details*
	CP-60				Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)	
	CP-62				Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.	
	CP-64				Notice of Tentative Carryback Allowance.	
	CP-71				Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) modules in status 23 with a module balance of \$25.00 or more and (2) modules in status 22 with an unreversed TC530 with closing code 09 and module balance of \$25.00 or more.	
5.1.07	CP-71A	Get response			Issued annually to remind the taxpayer of a balance of tax due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32. The tolerance is \$50.00.	Details*
5.1.08	CP-71C	Get response			Issued annually for all TDA's in the queue that have been in status 24 for at least one year. Will reflect SCCB return addresses and ACS telephone numbers.	Details*

5.1.09	CP-71D	Get response	Past Due Tax Reminder		Past Due Tax Reminder	Details*
	CP-71S				Issued top recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.	
	CP-80					
	CP-83				Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.	
	CP-86				Issued when revenue receipt is input to a module restricted form generating interest or FTP.	
	CP-87				Sets an AIMS Indicator to issue AIMS opening records when TC 150 posts. Issued when TC 424 with SPC 010 or 020-041 posts and no TC 150 is posted.	
	CP-88				Provides a means for resolving accounts on the invalid segment of the Individual Master File.	
5.1.10	CP-90	Get response				Details*
5.1.11	CP-91	Get response	Notice of Levy on SSA Benefits		Note: Levy on SSA benefits is ILLEGAL, as per 42 U.S.C. §407	Details*
	CP-92		Notice of Levy on your State Tax Refund and Notice of Your Right To A Hearing			
	CP-93				Notice is generated when a module contains a duplicate filing condition and an unreversed TC420 or TC576.	
	CP-95				Used to inform SC that follow up action should be taken when module balance on posted TC530 is increased by \$1,000 or more debit.	
	CP-96				Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC400 posts to a tax module.	
	CP-97				Service Center notice issued when TC841 posts to a module when TC971 AC 11.	
	CP-98				Generated to notify the Service Center that the return (TC150) has posted to a module in which such notification was previously requested.	
BUSINESS NOTICES (from Business Master File, or BMF)						
(NOTE: If you are a natural/biological person and you get one of these notices, the <i>IRS computer records are in error</i> and you need to fix this immediately! See section 5.6.9 of The Great IRS Hoax for further details.)						
	CP-101				Math error on Form 940 or 940 EZ resulting in a net balance due.	
	CP-102				Math error on Form 941, 942, or 943 resulting in a net balance due.	
	CP-103				Math error on Form CT-1 resulting in a net balance due.	
	CP-104				Math error on Form 720 resulting in a net balance due.	
	CP-105				Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.	
	CP-106				Math error on Form 990PF, 5227 or 4720 resulting in a net balance due.	
	CP-107				Math error on Form 1042 resulting in a net balance due.	
	CP-108				An FTD coupon received was incomplete.	

CP-109			Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
CP-111			Math error on Form 940 or 940EZ resulting in a net overpayment.
CP-112			Math error on form 941, 942 or 943 resulting in a net overpayment.
CP-113			Math error on Form CT-1 resulting in a net overpayment.
CP-114			Math error on Form 720 resulting in a net overpayment.
CP-115			Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
CP-116			Math error on Form 990-PF, 5227, or 4720 resulting in a net overpayment.
CP-117			Math error on Form 1042 resulting in a net overpayment.
CP-121A			Math error on Form 940 or 940EZ with the net resulting in a balance due of under \$5.00.
CP-122A			Math error on Form 941, 942 or 943 with the net result a balance due of under \$5.00.
CP-123			Math error on Form CT-1 with the net result a zero or less than a \$1.00 balance.
CP-123A			Math error on Form CT-1 with the net result a balance due of under \$5.00.
CP-124			Math error on Form 720 with the net result a zero less than a \$1.00 balance.
CP-124A			Math error on Form 720 with the net result a balance due under \$5.00.
CP-125			Math error on Form 11-C, 706, 709, 2290, or 730 with the net result a zero or less than a \$1.00 balance.
CP-125A			Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a balance due under \$5.00
CP-126			Math error on Form 990-PF, 5227 or 4720 with the net result a zero or less than a \$1.00 balance.
CP-126A			Math error on Form 990-PF, 5227 or 4720 with the net result a balance due under \$5.00.
CP-127			Math error on Form 1042 with the net result a zero or less than a \$1.00 balance.
CP-127A			Math error on Form 1042 with the net result a balance due under \$5.00.
CP-128			Notification of the remaining balance due on a tax period after an offset-in.
CP-131			Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a zero or less than a \$1.00 balance.
CP-131A			Math error on Form 1120 series, 1041, 990-C or 990-T with the net result a balance due under \$5.00.
CP-132			Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
CP-133			Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
CP-134			Notification that an amendment or duplicate return for Form 1120 was received.

CP-135				Notification to AC International--Collection that a new foreign address has posted to the entity with a tax period in delinquent status.	
CP-138				Notification that the overpayment on the return was offset against another tax period with a balance due.	
CP-139				Notification that Form 941, 942 or 940 may no longer be required because, four consecutive 941 or 942 tax periods were received with "no liability".	
CP-140				Issued to organizations that are not required to file (Form 990 FRC or 2) because their gross receipts are \$25,000 or less and a return (TC 150) or TC 59X has not posted for three years. However, taxpayers may no have gross receipts in excess of \$25,000 or more and have not filed Form 990 for the last three years.	
CP-144				Issued to an organization that has a filing requirement of 990-1 and has not filed a return for three consecutive years. The organization does not meet the criteria for a Taxpayer Delinquency Investigation.	
CP-145				Notification of the credit elect amount applied to next year's tax return.	
CP-146				Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.	
CP-147				Notification that an additional overpayment amount was applied to next years tax return. The original return overpayment was not enough to cover the credit elect amount.	
CP-155				Notification to service center files that the return/case is to be re-filed under the new control DLN.	
CP-156				Notification that the Form 2290 next installment is due when the return did not have a math error.	
CP-157				Notification that the Form 2290 next installment is due on the return that had a math error.	
CP-159				Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.	
CP-160				Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of \$50.00 or more and (2) module in status 22 with an unreversed TC-530 with closing code 09 and module balance of \$50.00 or more.	
CP-161		Underpaid tax Notice		http://www.irs.gov/taxpros/page/0..id=16022.00.html	
CP-162				Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.	
CP-163				Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32. The tolerance is \$50.00	
CP-164				Notification to Appellate of a posting Tentative	

				Carryback adjustment.	
	CP-165			Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. This requests the repayment of the check plus the bad check penalty.	
	CP-166			Notification that there are insufficient funds available for payment.	
	CP-167/167A			Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.	
	CP-168/168A			Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.	
	CP-169			Notification that the return is missing and requesting that a copy be furnished.	
	CP-170			Notification to the Service Center that a duplicate return tried to post from a TC 370 (doc. code 51)	
	CP-171			Generated semi-annually as a reminder to the taxpayer of a balance due for tax modules in status 22 for 52 weeks or longer.	
	CP-172			Notification to follow-up on an entity that was established as exempt from Social Security Taxes.	
	CP-173			Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.	
	CP-174			Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.	
	CP-175			Request to substantiate the credits shown on Form 941, 942 or 943.	
	CP-177			Request to substantiate the credits shown on form CT-1	
	CP-179			Notification that a Final Form 941, 941E or 943 has been received.	
	CP-180			Request to furnish Form 1120PH, schedule 4255, 4626, 4797, 8611 or 8656 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.	
	CP-181			Request to furnish Form 1118, 1116, 5735, 5884, 6478, 6765, 8007, 3800, 8586, 8609, or 8801 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.	
	CP-182			Request to furnish Form 3468 that was missing, from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.	
	CP-183			Request to furnish missing abstract numbers on the Form 720 filed.	
	CP-184			Request to substantiate the credits shown on the Form 720 filed.	
	CP-185			Notification to the service center that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.	
	CP-186			Notification to the service center of a potential manual interest or penalty adjustment.	
	CP-187			Notification to Examination that a return or transaction 59X has not posted after a specific	

				period after an AIMS request is posted.	
	CP-188			Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.	
	CP-189			Request for information to determine if the Form 940 filed, incorrectly included domestic wages for household employees. A Form 942 was not filed for any quarter of the year.	
	CP-190			Notification that an amended return was received but an original return was not received.	
	CP-191			Notification to SC Accounting to update the installment billing clerks file.	
	CP-192			Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F, or T filed a Form 940.	
	CP-193/193A			Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.	
	CP-194			Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction under the return posted. A letter to the taxpayer may be issued.	
	CP-195			Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.	
	CP-196			Periodic notification to SC Collection that a taxpayer is not purchasing FTDs.	
	CP-197			Periodic notification of the requirement to purchase FTDs. Will contain D.O. address and phone number.	
	CP-198			Generated to notify the service center that the return (TC 150) has posted to a module where a TC 930 was previously posted, and/or an unreversed TC590 (CC7)/591/597 has posted.	
	CP-199			Notification to SC Entity Control that a taxpayer is no longer under the Magnetic tape reporting system.	
	CP-200			Notification to SC Entity Control that a consolidation of two EINs filed because one account was inactive.	
	CP-201			Notification to SC Entity Control that a consolidation of two EINs failed because the name controls did not match.	
	CP-202			Notification to SC Entity Control that a consolidation of two EIN's failed because the filing requirements were not compatible.	
	CP-203			Notification of mis-use of Form 8109B.	
	CP-204			Notification that a return is required to be filed for the FTD payment that was received.	
	CP-205			Notification that the TIN used on Form 8109 was in error.	
	CP-206			Notification to Collection that two EINs were consolidated and there were tax periods in TDA status.	
	CP-207			Notification of impending FTD penalty assessment	

				to be made without schedule of liabilities.	
	CP-208			Notification of SC Adjustment of a -P freeze for review.	
	CP-210/220			Notification of Adjustment to tax return.	
	CP-215			Notification of Civil Penalty assessment.	
	CP-225			Notification of a missing payment found and applied.	
	CP-230/240			Notification that an adjustment has been made under CAWR Reconciliation Program.	
	CP-231			Notification to SC Accounting that an undelivered refund check has posted for this account.	
	CP-233			Notification to SC Examination that taxpayer has protested an assessment math error amount. The account has been adjusted and referred to Examination.	
	CP-234			Notification to SC Adjustments of a potential ES Penalty on an account.	
	CP-241			SC Transcript Notice will generate to D.O. Exam Division, 637 Coordinator.	
	CP-243			Notification to the Service Center that Special Tax Stamps(s) should be manually issued.	
	CP-244			Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.	
	CP-245			Receipt of payment for Special Taxes (Special Tax Stamp)	
	CP-251			Employment Tax Problem--We Need Information--It May Change Your tax. First notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). Generated as the result of Status Code 26 posting to the module.	
	CP-252			Final Notice *Employment Tax Problem* Answer Required. Final notice issued to taxpayer. Automatically generated 45 days after the notice date of the CP251 if there is no response to the CP251.	
	CP-253			Request For Forms W-2 Not Filed with Social Security Administration. Issued to taxpayer proposing an Intentional Disregard Penalty for non-compliance.	
	CP-254			Reserved for CAWR.	
	CP-255			Issued to taxpayer to advise of no reply to prior CAWR notice.	
	CP-260			Notification that a credit was reversed creating a balance due.	
	CP-261			Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.	
	CP-262			Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.	
	CP-263			Issued to acknowledge receipt of F2553.	
	CP-264			Issued to notify taxpayer of denial of taxpayer petition to become an S-Corporation.	
	CP-265			Issued to notify taxpayer of termination of taxpayer	


					status as an S-Corporation.	
	CP-266				Issued to notify taxpayer of forwarding their Form 2553 to National Office.	
	CP-267				Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request for resolution of the condition.	
	CP-268				Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.	
	CP-270				Notification of SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7, or 9 posted and module is in debt balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.	
	CP-280				Requesting the cross reference Social Security Number for the F9orm 720 filed with Abstract Number 52	
	CP-284				Issued to inform the Service Center that follow-up action should be performed before the ASER or CSED expires.	
	CP-293				Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.	
	CP-295				Notification to SC Collection that a significant increase in assessed module balance has occurred in module with a TC 530 posted.	
	CP-296				Notification to SC Accounting that an account has been transferred out.	
5.1.12	CP-501	Get response	Reminder Notice, Balance Due		http://www.irs.gov/taxpros/page/0..id=16025.00.html	Details*
5.1.14	CP-503	Get response (NOTE: Please fax us your letter so we can post it as an example!)	Reminder Notice, Balance Due	Generic		Details*
5.1.15	CP-503	Get response	Reminder Notice, Balance Due, Civil Penalty	For civil penalties		Details*
5.1.16	CP-503	Get response	Reminder Notice, Balance Due, 1040A Return	For 1040A return		Details*
5.1.19	CP-504	Get response	Urgent Notice, Balance Due, Civil Penalty	For civil penalties	http://www.irs.gov/taxpros/page/0..id=16026.00.html	Details*
5.1.20	CP-504	Get response	Urgent Notice, Balance Due, 1040A Return	For 1040A return	http://www.irs.gov/taxpros/page/0..id=16026.00.html	Details*
5.1.21	CP-515	Get response	First Notice, Return Delinquency	Generic. Intended universally for everyone	http://www.irs.gov/taxpros/page/0..id=16027.00.html	Details*
5.1.22	CP-515	Get response	First Notice, Return Delinquency		Use only for those who have been through our Administrative process	Details*
5.1.23	CP-516	Get response	Notice of Overdue Tax Return			

5.1.24	CP-518	Get response	Final Notice of Overdue Tax Return		http://www.irs.gov/taxpros/page/0..id=16028.00.html	Details*
5.1.25	CP-518	Get response	Final Notice of Overdue Tax Return	For retired federal employees	Use only for retired federal employees.	Details*
	CP-523		Notice of Default on Installment Agreement		http://www.irs.gov/taxpros/page/0..id=16029.00.html	
5.1.26	CP-540	Get response	Request for Tax Return			Details*
5.1.27	CP-541	Get response				Details*
	CP-543		Backup Withholding Notification			
	CP-569		Response to IRS Inquiry about tax liability			
	CP-575B		Notification of issuance of EIN			
	CP-575E		Notification of issuance of EIN			
	CP-2000		Notice of Proposed Adjustment for Underpayment/Overpayment		http://www.irs.gov/taxpros/page/0..id=16023.00.html See section 5.6.6 of the Great IRS Hoax for how to respond	

6.2. Letters:

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Federal Letters are sent out manually rather than by Computer Paragraph above for certain specific circumstances.

Item #	Letter number (click to see sample)	Get responsive letter	Title	Description (See  IRS Document 7130 , section L, for a detailed explanation of the proper use of each of the forms listed here)	Revision Date
5.2.01	LTR86C	Get response	Acknowledgment of Correspondence and Notice of Forwarding to Other District Office		Details*
	LTR0096C		Acknowledgment of Correspondence		
	LTR105C		Legal Notice of Disallowance of Refund Claim		
	LTR282C		Request for tax return based on W-2 information		
	LTR418C	NONE AVAILABLE and please done ask for one	Request for resubmission of Amended tax return	NOTE: According to our Member Agreement , Section 5, Item 1, we are not allowed to help or offer information to "taxpayers". A "taxpayer" ordinarily would not file a tax return and this notice relates to a return that was filed. You will need to prepare your own response letter for this.	
5.2.03	LTR531	Get response			Details*
5.2.04	LTR531(DO)	Get response	Notice of Deficiency		Details*
5.2.05	LTR555(SC)	Get response	Notice of Unauthorized and Illegal Assessment		Details*
5.2.06	LTR725(CG)	Get response	Informal Request for Audit Meeting		Details*
5.2.07	LTR729	Get response	Demand for Tax Return (nonfiler)		Details*

5.2.08	LTR950	Get response	Notice of Proposed Changes		Details*
5.2.09	LTR964	Get response	Request for Overdue Tax Returns or Information About Filed Returns		Details*
5.2.10	LTR1058(DO)	Get response	Final Notice: Notice of Intent to Levy and Notice of Your Right to a Hearing		Details*
	LTR1058 Civil Penalty		Final Notice: Notice of Intent to Levy and Notice of Your Right to a Hearing	This is a collection action for civil penalties only. It is substantially the same in purpose as a CP-504 letter.	
5.2.11	LTR1058 Civil Penalty and 1040	Get response	Final Notice: Notice of Intent to Levy and Notice of Your Right to a Hearing	This is a collection action for civil penalties plus 1040 tax only. It is substantially the same in purpose as a CP-504 letter.	Details*
	LTR1844		Notification of Audit in Connection with Abusive Tax Shelters		
5.2.12	LTR1862(SC/CG)	Get response	Missing return letter	Response due in 30 days or Notice of Deficiency will be sent.	Details*
5.2.13	LTR1862(SC) Version 1 LTR1862(SC) Version 2	Get response	Missing return letter with assessment	Response due in 30 days or Notice of Deficiency will be sent.	Details*
5.2.14	LTR1995	Get response	Informal request for information from third party	Not a "summons", but a "request".	Details*
5.2.15	LTR2050	Get response	Please Call Us About Your Overdue Taxes or Tax Return		Details*
5.2.16	LTR2206	Get response (NOTE: Please fax us your letter so we can post it as an example!			Details*
	LTR2257C				
5.2.17	LTR2267C	Get response			Details*
5.2.18	LTR2269C	Get response			Details*
5.2.19	LTR2273C	Get response	Installment demand notice		Details*
5.2.20	LTR2304	Get response (NOTE: Please fax us your letter so we can post it as an example!			Details*
5.2.21	LTR2566	Get response	Proposed Individual Income Tax Assessment		Details*
5.2.22	LTR2644C	Get response	Notice of Additional Delay in Responding to Your Correspondence		Details*
5.2.23	LTR2645C	Get response	Response to Your Inquiry		Details*
5.2.24	LTR2675C	Get response	Acknowledgment of cancellation of 2848 Power of Attorney		Details*
5.2.25	LTR2773	Get response			Details*
5.2.26	LTR2775(CG)	Get response	Response to Your Inquiry About False W-4 Penalty		Details*
5.2.27	LTR2797	Get response	Address Tracer Letter	Sent following a CP-515 notice that was not responded to	Details*


5.2.28	LTR2800	Get response			Details*
	LTR2800C		Withholding Adjustment Letter: W-2		
5.2.29	LTR2801	Get response	Notice of Contact with Employer Advising to Disregard W-4		Details*
5.2.30	LTR2801C	Get response	Notice of Contact with Employer Advising to Disregard W-4		Details*
5.2.31	LTR2810	Get response	Response to W-4 Notice Response and Disallowance of Claim		Details*
5.2.32	LTR2810C	Get response	Response to W-4 Notice Response and Disallowance of Claim		Details*
5.2.33	LTR2812C	Get response	Modification of W-4 Withholding		Details*
5.2.34	LTR3042C	Get response	Withholding Compliance Letter		Details*
5.2.35	LTR3064C	Get response	Notice of Premature Form 12153 Due Process Hearing Request		Details*
5.2.36	LTR3070	Get response	Notification of Receipt of Response to Proposed Changes and Intention Not to Reassess		Details*
5.2.37	LTR3164	Get response			Details*
5.2.38	LTR3164P(DO)		Investigation notification letter under 26 U.S.C. 6700, Abusive Tax Shelters		Details*
5.2.39	LTR3172(DO)	Get response	Notice of Federal Tax Lien and Your Right to a Hearing Under IRC 6320		Details*
5.2.40	LTR3172	Get response	Notice of Federal Tax Lien and Your Right to a Hearing Under IRC 6320		Details*
5.2.41	LTR3173	Get response	Notification of Third Parties Contact		Details*
5.2.42	LTR3174	Get Response (NOTE: Please fax us your letter so we can post it as an example!	Reminder collection notice		Details*
5.2.43	LTR3174(CG)	Get Response	Collection Notice with Summons		Details*
5.2.44	LTR3174P	Get Response	Reminder collection notice		Details*
5.2.45	LTR3175(SC)	Get response	Reply to Letter Denying Liability		Details*
5.2.46	LTR3175C	Get response	Reply to Letter Denying Liability		Details*
5.2.47	LTR3176C	NONE AVAILABLE and please done ask for one	Letter responding to filing of frivolous tax return	NOTE: According to our Member Agreement , Section 5, Item 7, we are not allowed to help or advise people with the filing of returns. This includes any consequences of filing such returns as well. You will need to prepare your own response letter for this. Also, since the approaches for filing vary widely, then it is not possible to provide a general response letter that would deal with all possibilities.	Details*
5.2.48	LTR3176C	Get response	Letter responding to filing of frivolous claim		Details*
5.2.49	LTR3193	Get response			Details*

5.2.50	LTR3210	Get response			Details*
5.2.51	LTR3219	Get response	Notice of Deficiency		Details*
5.2.52	LTR3228	Get response	Reminder Notice of Overdue Tax		Details*
5.2.53	LTR3402(CG)	Get response	Response to Your Response to a W04 Penalty Notice		Details*
5.2.54	LTR3500	Get response	Notification of Response Received. Review in progress	Last update 9/20/2007	Details*
5.2.55	LTR3572	NONE AVAILABLE and please done ask for one		NOTE: According to our Member Agreement , Section 5, Item 1, we are not allowed to help or offer information to "taxpayers". This includes audits relating to any returns that may have been filed. A "taxpayer" ordinarily would not file a tax return and this notice relates to a return that was filed. You will need to prepare your own response letter for this.	Details*
5.2.56	LTR3649	Get response			Details*
5.2.57	LTR3677				Details*
5.2.58	LTR3795	Get response	Delinquent Return		Details*
5.2.59	LTR3798	Get response	Meeting request over unfiled tax returns		Details*
5.2.60	LTR4380		Notice of Receipt of Collection Due Process Hearing Request		Details*
5.2.61	LTR4903	Get response			Details*
5.2.62	LTR6335				Details*
5.2.63	LTR13221	Get response	Response to Request for Appeal		Details*
5.2.64	LTRCE22-L692		Letter of Disallowance of Claim		Details*
5.2.65	PRE-1040X(OSC)		Frivolous Notification Ltr for 1040X Return and Request for Waiver		Details*

6.3. Situational Correspondence:

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IRS correspondence sent out for specific situations. These are usually forms such as 4564, 2039 Summons, etc.

Item #	Form number <i>(click to see sample)</i>	Get responsive letter	Title	Description <i>(See  IRS Document 7130, section L, for a detailed explanation of the proper use of each of the forms listed here)</i>	Revision History
5.3.01	Form 668W Notice of Levy	Get response	Notice of Levy (to business, not individual)		Details*
5.3.02	Form 668A(c)	Get response	Notice of Levy		
5.3.03	Form 668(Y)(c)	Get response	Notice of Federal Tax Lien		Details*
5.3.04	Form 668(W)(c)	Get response	Notice of Levy on Wages, Salary, and Other Income		Details*
5.3.05	Collection Due Process Hearing Notification		Collection Due Process Hearing Notification Letter		Details*
5.3.06	DOJ Criminal Investigation	Get response	Department of Justice Criminal Investigation for Willful Failure to File		Details*
5.3.08	2039 Summons	Get response	Administrative summons	Administrative summons sent usually to financial institutions. The response goes	Details*

				directly back to the IRS and not to financial institutions.	
5.3.09	Form 4549 Letter	Get response	Income Tax Examination Changes	Accompanied by IRS form 4549, Income Tax Examination Changes	Details*
5.3.10	Form 4564 Letter	Get response	Examination Appointment Letter	Accompanied by IRS form 4564, Information Document Request	Details*
5.3.11	SSA Levy	Get response	IRS Levy of Social Security Payment through Federal Payment Levy Program (FPLP)		Details*
5.3.12	Form 8519	Get response	Notice of Levy		Details*
5.3.13	Form 9297	Get response	Summary of Taxpayer Contact		Details*
5.3.14	Notice of Determination and Lien Threat Letter	Get response	Notice of Determination After IRS Collection Due Process and Lien Threat Letter		Details*
5.3.15	Quest W-4 Response		Response by IRS to Correspondence About Questionable W-4 Program		Details*

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