



Department of the Treasury
Internal Revenue Service

P.O. Box 9047, Stop 834 ANSC
Andover MA 01810-0947

In reply refer to: [REDACTED]
June 21, 2007 LTR 3042C 0
200712 30 000
[REDACTED]

BODC: WI

MARK [REDACTED]
[REDACTED]

Social Security Number:

Dear Mark [REDACTED]

WHY ARE WE WRITING TO YOU?

This letter is in response to your inquiry asking for information about the legal authority supporting the IRS Withholding Compliance Program. This letter contains

- Citations for the laws and regulations that give us authority
- Where you can find these laws and regulations
- What authority the laws and regulations give us
- If you have the right to take legal action against your employer
- What to do if you have more questions

WHAT LAWS AND REGULATIONS GIVE US AUTHORITY FOR THE WITHHOLDING COMPLIANCE PROGRAM?

- Sections 3402 and 3403 of the Internal Revenue Code (IRC), 26 U.S.C. Sections 31.3402(a)-1 through 31.3402(f)(6)-1 of the Treasury Regulations, Title 26, Code of Federal Regulations (C.F.R.), Part 31, as amended by Treasury Decision (T.D.) 9196, effective April 14, 2005
- Section 31.3402(f)(2)-1T (g) and 31.3402(f)(5)-1T (a), of the Treasury Regulations, T.D. 9196, Federal Register, 70 Fed. Reg. 19,694 (April 14, 2005) and 70 Fed. Reg. 28,211 (May 17, 2005) (to be codified at 26 C.F.R. Part 31)

WHERE CAN YOU FIND THESE LAWS AND REGULATIONS?

You can find copies of the Internal Revenue Code, the Code of Federal Regulations, and the Federal Register at many local libraries. You can also find "Laws and Regulations" at the Reference Center on www.firstgov.gov.

WHAT AUTHORITY DO THE LAWS AND REGULATIONS GIVE US?

The IRS has the authority to ensure that the deduction and withholding of federal income tax from your wages is in compliance with the laws and regulations, cited above. They give us the authority, when necessary, to instruct employers to withhold taxes from your wages based on the marital status and number of withholding allowances that we specify.

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MARK

IRC Section 3403 holds employers liable and accountable to the United States for the federal income taxes that the laws and regulations require your employer to deduct and withhold.

CAN YOU TAKE LEGAL ACTION AGAINST YOUR EMPLOYER?

IRC Section 3403 also states that the employer shall not be liable to any person for the amount of any payment required to be deducted and withheld. Thus, when your employer complies with the laws and regulations listed above and withholds federal income tax from your wages, you have no "cause of action" (basis for legal action) against your employer to recover the amount of income tax withheld and/or to prohibit your employer from withholding the amount directed by IRS.

WHAT IF YOU HAVE MORE QUESTIONS?

If you have any questions, you may call the Withholding Compliance Unit, weekdays between 8:00 a.m. and 8:00 p.m. at 1-866-791-0289.

Sincerely yours,

Maureen A. Judge

Maureen A. Judge
Operations Manager, Collection

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