

DEPARTMENT OF THE TREASURY  
Internal Revenue Service

July 17, 2001  
Social Security Number [REDACTED]  
Form W-4 Dated: 06-11-2001  
Form W-4 Claimed: Exempt

Fresno Service Center  
Questionable W-4 Program  
P.O.Box 24015  
Fresno, CA 93779

Christopher M. Hansen  
[REDACTED]  
San Diego, CA [REDACTED]

Dear Christopher M. Hansen,

This is in response to correspondence dated June 26, 2001. It is the policy of the Internal Revenue Service not to respond to letters of the type you have written on a point-by-point basis. This letter is to advise you that arguments in your correspondence are completely without merit. Moreover, the arguments contained in your correspondence have never been successful in court.

The Internal Revenue Service Code (IRC), as enacted by Congress, provides the basic tax law for the United States. IRC 7801 and IRC 7802 give the Secretary of the Treasury overall authority to administer and enforce the tax laws and to delegate powers and duties to the commissioner of the Internal Revenue Service. The Code further provides investigatory authority under Sections 7601 and 7602 to the Department of the Treasury to examine books, paper, records or other data in order to determine the liability of any person for any Internal Revenue Tax.

In addition, IRC6001 requires both employees and employers to comply with the rules and regulations set forth by the Secretary of the Treasury. Taken together, the above IRC provisions give the secretary authority to issue regulations to enforce the withholding provision of IRC Section 3402. Regulation 31.3402 (f) (2)-1 (g) (1) requires employers to submit to the Internal Revenue Service (IRS) any withholding certificate (Form W-4) which claims exempt status or more than 10 withholding allowances.

Regulations 31.3402 (f) (2)-1 (g) (5) (ii) gives the IRS the authority to determine that a withholding certificate is correct. Information is requested from the taxpayer and reviewed to make this determination. It is well settled in the courts that the IRS, rather than the taxpayer, makes the determination as to what information and documentation is needed to satisfy IRS's investigatory purposes.

Since the issues you raised have already been settled in federal court, we do not intend to respond to further correspondence from you on the same or similar topics. We will be happy to assist you if you have legitimate question or problems concerning your Form W-4.

If you have any questions, you may call weekdays between 3:00 p.m. and 10:00 p.m. Pacific Standard Time at 1-559-265-5890.

Sincerely,



Betty Bush  
Tax Examiner  
ID# 89-04409

Letter: 3402 (CG) (4-99)

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