

Internal Revenue Service
Department of the Treasury
Western Region
1160 West 1200 South
Ogden, UT 84201

7
Mail Stop: 4451
Person to Contact:
Ms. Jackson
Employee Number: 2981820073
Telephone Number:
1-866-899-9083
Extension: 8577
Hours: 7 a.m. to 2 p.m.
Mountain Time
Monday - Thursday
Taxpayer Identification Number:
[REDACTED]
Tax Period(s) Ending:
1998 1999
Form: 1040X

Date: JUN 14 2001

CHRISTOPHER M HANSEN
[REDACTED]
SAN DIEGO CA [REDACTED]

Dear Mr. Hansen:

We have determined that the document(s) referred to above is a frivolous document. The position you have taken has no basis in law and represents a frivolous position. The tax laws are very clear and have been tested in the courts - including the Supreme Court of the United States. Claims, such as yours, have been considered and rejected repeatedly as frivolous and without merit by the federal courts. We will not respond to future correspondence from you concerning these same issues.

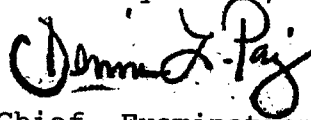
We encourage you to seek advice from competent tax counsel or an attorney qualified to practice in your state to assist in answering your tax questions.

This letter informs you of the potential consequence of the position you have taken and offers you an opportunity to correct your position within 30 days from the date of this letter and avoid the assertion of a penalty. Internal Revenue Code Section 6702 provides for a penalty of \$500.00 for each frivolous return or document filed.

If we receive the attached properly signed Form 2297 and Form 3363 from you within 30 days from the date of this letter, we will disregard the previous document(s) filed and not assess the frivolous return penalty(ies). If you do not respond within 30 days, or if you file another document taking the same or any other frivolous position, we will assess the frivolous return penalty on each frivolous document filed. Once the frivolous return penalty is assessed, you will receive a bill for \$500.00 for each frivolous document filed. You will be required to pay the full \$500.00 penalty prior to any reconsideration.

It will help us identify your case if you attach this letter to your response and mail it to the address shown above. The copy is for your records.

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Dennis L. Paj". The signature is written in a cursive style with a large initial "D".

Chief, Examination Branch
Ogden Customer Service Center

Enclosures:

Publication 2105
Forms 2297 and 3363
Notice 609
Copy of this letter
Envelope

Department of the Treasury-Internal Revenue Service
**Waiver of Statutory Notification
Of Claim Disallowance**

I, **CHRISTOPHER M HANSEN**, [REDACTED]
(Name, SSN or EIN)
of [REDACTED], **SAN DIEGO CA** [REDACTED]
(Number, Street, City or Town, State, ZIP Code)

waive the requirement under Internal Revenue Code section 6532(a)(1) that a notice of claim disallowance be sent to me by certified or registered mail for the claims or refund shown in column (d), below.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Claims

(a) Taxable Period Ended	(b) Kind of Tax	(c) Amount of Claim	(d) Amount of Claim Disallowed
December 31, 1998	Federal Income Tax	\$9,391.00	\$9,391.00
December 31, 1999	Federal Income Tax	\$10,297.00	\$10,297.00
	Federal Income Tax	\$	\$

I accept the proposal of the Internal Revenue Service to disallow the claim(s) to the extent described above. This means only that I do not want the Service to consider the claim(s). It does not waive my rights to file suit on the disallowance.

If you file this waiver for a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a partnership with excise or employment tax liability, all partners must sign. However, one partner may sign with appropriate evidence of authorization to act for the partnership.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of corporation followed by the signature and title of the officer(s) authorized to sign.

Your Signature	➔		(Date signed)
Spouses Signature If a Joint Return Was Filed	➔		(Date signed)
Taxpayer's Representative Sign Here	➔		(Date signed)
Partnership/ Corporate Name	➔		
Partners/ Officers Sign Here	➔		
		Title	(Date signed)
Partners/ Officers Corporate Sign Here	➔		
		Title	(Date signed)

Note-Filing this waiver within 6 months from the date the claim was filed will not permit filing a suit for refund before the 6-month period has elapsed unless a decision is made by the Service within that time disallowing the claims.

Acceptance of Proposed Disallowance of Claim for Refund or Credit

Name(s), SSN or EIN, and address of taxpayer(s) (Number, Street, City or Town, State, ZIP Code)

CHRISTOPHER M HANSEN
SAN DIEGO CA

Year or Period	Date Claim Filed	Kind of Tax	Amount of Claim	Amount of Claim Disallowed	Amount of Claim Allowed
December 31, 1998	March 31, 2001	Federal Income Tax	\$9,391.00	\$9,391.00	\$0.00
December 31, 1999	March 31, 2001	Federal Income Tax	\$10,297.00	\$10,297.00	\$0.00
		Federal Income Tax	\$	\$	\$

I accept the proposal of the Internal Revenue Service to disallow the claim(s) to the extent described above. This means only that I do not want the Service to consider the claim(s). It does not waive my rights to file suit on the disallowance.

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For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of corporation followed by the signature and title of the officer(s) authorized to sign.

Your Signature → _____ (Date signed) _____

Spouses Signature If a Joint Return Was Filed → _____ (Date signed) _____

Taxpayer's Representative Sign Here → _____ (Date signed) _____

Partnership/ Corporate Name → _____

Partners/ Corporate Officers Sign Here → _____
Title _____ (Date signed) _____

Partners/ Corporate Officers Sign Here → _____
Title _____ (Date signed) _____

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