

# SOVEREIGNTY EDUCATION AND DEFENSE MINISTRY (SEDM)

## INDEX OF STATE TAX NOTICE AND LETTER RESPONSES

FORM #07.201

*"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 or lower right corner of the the state tax notice 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.

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### 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 State Letter or notice you received does not appear on this page, the item you need is the "[New State 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 Response Letters

#### 4.1 References Helpful in Responding














- 1. [Income Tax Laws: 50-State Surveys](#)-Justia
- 2. [State Income Tax Information](#) (OFFSITE LINK)- Family Guardian
- 3. [State Legal Resources](#) (OFFSITE LINK) - Family Guardian
- 4. [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!
  - [ONLINE version, Litigation Tool #09.004\\*\\* \(Member subscriptions\)](#)
  -  [PDF version, Litigation Tool #09.003](#)
- 5.  [State Income Taxes, Form #05.031](#)- brief summary of how state income taxes work. Proves that state income taxes may only be enforced and only apply to domiciliaries and activities of the federal zone. Attach as an exhibit to your correspondence with state revenue authorities.
- 6. [Writing Effective Response Letters, Form #09.006](#)-brief article that describes how to respond to state tax collection notices
- 7. [Important Government Contacts](#)-(OFFSITE LINK) who to write your response to
- 8. [Techniques for Building a Good Administrative Record, Form #09.008](#)-very important!
- 9. [Citizenship Status v. Tax Status, Form #10.011](#) -very important!
- 10. [Responding to Federal and State Tax Correspondence](#) -chapter 3 of our Tax Fraud Prevention Manual. Thorough treatment of how to write effective response letters.
- 11. Proofs
  - 11.1 [Proof of Facts](#) - paragraphs to add to your response letters proving specific facts. Found on the "Litigation->Proof of Facts" menu
  - 11.2 [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\\*\\*](#) (Member Subscriptions)
- 12.  [How State Nationals Volunteer to Pay Income Tax, Form #08.024](#)-shows how you volunteered so you can UNvolunteer

13.  [Proof that American Nationals are Nonresident Aliens. Form #09.081](#)-U.S. person status is the wrong status!
14.  [Proof of Claim: Your Main Defense Against Government Greed and Corruption. Form #09.073](#)-how to lawfully avoid alleged but not actual government obligations
15.  [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
16.  [Separation Between Public and Private. Form #12.025](#) (OFFSITE LINK) -the main technique to illegally enforce taxation is equivocation, dissimulation, and identity theft.
17.  [Federal and State Income Taxation of Individuals Course. Form #12.003](#)-short SEDM presentation that gives good overview of how income taxation works
18.  [Non-Resident Non-Person Position. Form #05.020](#) -the ONLY position that people using this page can take without violating the [Member Agreement](#).
19.  [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
20.  [Ten Commandments of Freedom. Form #13.016](#) - treatment of how to remain free and protect your freedom. Derived from the bible ten commandments.
21.  [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.
22.  [Citizenship Diagrams. Form #10.010](#) - simplifies citizenship and jurisdiction issues for the legally inexperienced, such as withholding agents and managers
23. [Publication 28-Postal Addressing Standards](#) - USPS
24. [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](#)
25. [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](#)
26. [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](#)
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](#)
  - o [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.  [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
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.  [4 U.S.C.A. §106: Buck Act](#)-gives jurisdiction to states to collect state income taxes in federal areas within the exterior limits of the state. Basis for ALL state income taxes.
32.  [31 U.S.C.A. §3124](#): Exemption of federal obligations such as Federal Reserve Notes from state taxation. Note that [12 U.S.C. §411](#) identifies Federal Reserves Notes as obligations of the federal government. For additional details, see [Great IRS Hoax](#) (OFFSITE LINK), section 5.6.2.

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## [4.2 Forms Useful in Responding](#)

1. [Using the Laws of Property to Respond to a Federal or State Tax Collection Notice. Form #14.015](#)-SEDM

2. [SEDM Form and Publication Index](#)-forms you can reuse for various important occasions, such as response letters, opening financial accounts, etc
3. [Response Letter Exhibit Catalog](#)-useful exhibits that appear in our response letters for your use and reuse
4. [State tax forms](#) (OFFSITE LINK)- Federation of Tax Administrators
5. [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](#)
6. [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](#)
7.  [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.
8. [About the IRS form W-8BEN. Form #04.202](#)-what this important form is for and how to fill out
9.  [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.
10.  [Test for State Tax Professionals. Form #03.010](#)-send this to tax professionals and collection agents who assert that you have a liability
11.  [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.
12.  [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"
13.  [Payment Delinquency and Copyright Violation Notice. Form #07.106](#) - Use this form if they ignore your response and continue bothering you
14.  [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](#).
15.  [Demand for Verified Evidence of Lawful State Assessment. Form #07.204](#)-use this form in response to IRS collection notices to get documentation of the alleged debt
16. [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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### 4.3 Canned Generic Responses

1. [SEDM Forms Page: State Forms](#)
2. [SEDM Forms Page: General Forms](#)
3. [Assessment Response: State. Form #07.202](#)- use this canned state response letter as a starting point for writing your own. It can be used for any kind of tax or penalty assessment that is against a "nontaxpayer" who does not have any "trade or business" earnings.
4. [State Demand to File Response: Nonresident Nontaxpayer/Nonfiler. Form #07.203](#)- response to demand to file a state tax return
  - o  [PDF in member subscriptions](#)
  - o [Member Subscriptions](#)
5. [1098 Interest: Request for Filing Response. Form #07.108](#) - 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](#)

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## 4.4 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 that shows how information returns work and why and how false ones must be corrected
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 mortgage companies who are not obeying the law
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 "income" 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 W-8BEN, Form #04.202](#)-what this important form is for and how to fill out
16. [About the IRS form 56, Form #04.204](#)-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)











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## 4.5 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, Form #12.021](#) -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 State Tax Professionals, Form #03.030](#) - questions you can send with your response that definitively establish your status
7.  [Policy Document: Rebutted False Arguments Against this Website, Form #08.011](#) - rebutted false propaganda of [de facto government](#) towards this website and religious ministry
8.  [Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018](#) - rebutted false propaganda of [de facto government](#) towards this website and religious ministry
9.  [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#) -SEDM memorandum of law from our [Forms Page](#)
10.  [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
11.  [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.
12. [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.
13.  [Rebutted version of Congressional Research Service Report 97-59A entitled "Frequently Asked Questions About The Federal Income Tax", Form #08.006](#)
14. [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.
15. [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.
16. [Internal Revenue Manual Section 4.10.12: Frivolous Return Programs](#) (OFFSITE LINK)

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## 4.6 Tax Audits, Summons, and Examinations

1. [Handling and Getting a Collection Due Process Hearing, Form #03.002](#) -VERY IMPORTANT!
2. [Nontaxpayer's Audit Defense Manual, Form #06.011](#) -how to handle an audit
3.  [IRS Due Process Meeting Handout, Form #03.008](#)
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. [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](#)
6. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by topic: "Summons"](#) (OFFSITE LINK) -Family Guardian
7. [U.S. Dept. of Justice Summons Enforcement Manual](#):
  - o  [PDF](#)
  - o [HTML](#) (OFFSITE LINK)
8. [Digital Voice Recorders](#) (OFFSITE LINK) -get one of these for your meeting and record it

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## 5. State Tax and Law References:

1. [State Income Tax Resources](#) (OFFSITE LINK) - Family Guardian
2. [State Legal Resources](#) -(OFFSITE LINK) Family Guardian
3. [Legal Research Sources](#) (OFFSITE LINK) - Family Guardian Website
4. [State Budget and Tax Publications](#) -(OFFSITE LINK) by the National Conference of State Legislatures

- 5. [Law DVD -Member Subscription](#) content
- 6. [Tax DVD-Member Subscription](#) content
- 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. [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.
- 9. [National Map](#) (OFFSITE LINK) - EXCELLENT resource to identify all federal territory within the exterior limits of a state. USGS. These areas are sometimes called "[federal enclaves](#)" or "[federal district](#)" if they are within the exterior limits of a constitutional state
- 10.  [4 U.S.C.A. §106: Buck Act](#)-gives jurisdiction to states to collect state income taxes in federal areas within the exterior limits of the state. Basis for ALL state income taxes.
- 11. [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
- 12. [Uniform Commercial Code \(UCC\)](#) (OFFSITE LINK)-Cornell
- 13. [Sovereignty Forms and Instructions Online. Form #10.004. Cites by topic: "Liens"](#) (OFFSITE LINK)-Family Guardian
- 14. [Sovereignty Forms and Instructions Online. Form #10.004. Cites by topic: "Levies"](#) (OFFSITE LINK)-Family Guardian
- 15. [Sovereignty Forms and Instructions Online. Form #10.004. Cites by topic: "Substitute For Returns \(SFRs\)"](#) (OFFSITE LINK)-Family Guardian
- 16. [State Finance](#)-(OFFSITE LINK) Tax Foundation
- 17. [Internal Revenue Manual \(IRM\) Part 11. Chapter 3. Section 32: Disclosure to States for Tax Administration Purposes](#)- (OFFSITE LINK)
- 18. [4 U.S.C. §106: State income tax](#) (OFFSITE LINK)--Buck Act. Authorizes collection of income taxes within federal "[States](#)", which means territories and possessions ONLY. These state income taxes are collected by federal territories under the authority of ACTA (Agreement on Coordination of Tax Administration) agreements.
- 19. [5 U.S.C. §5517: Withholding State Income Taxes](#) (OFFSITE LINK)--for federal "[States](#)", which means territories and possessions ONLY. The collection of enclaves within a state of the Union collectively are called "State of" within most state revenue laws as well as the Internal Revenue Code
- 20. [5 U.S.C. §5520: Withholding of city or county income or employment taxes](#) (OFFSITE LINK)--for city and county governments within federal "[States](#)", which means territories or possessions of the United States ONLY. The collection of enclaves within a state of the Union collectively are called "State of" within most state revenue laws as well as the Internal Revenue Code
- 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. [IRS Agreements on Coordination of Tax Administration \("ACTA"\)](#)-(OFFSITE LINK)
- 23. [Worker Classification: Employment Tax Issues](#) (OFFSITE LINK), Julia K. Brazelton, CCH, \$95. Watch out! This is a Pharisee publication and these people are ministers of propaganda for the IRS.
- 24. [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.
- 25. [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.
- 26. [Payroll eLibrary](#) (OFFSITE LINK)-the most extensive collection of payroll resources in one place. CCH
- 27. [Payroll Management Guide](#) (OFFSITE LINK)-CCH
- 28. [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. [State Tax Notices and Letters:](#)

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In the first column of the table below, click on the blue state name with the yellow background if you want to see all the offerings and information only for that state. States that are not blue do not have a personal income tax. To see a sample of the notice for which a response is available, click on the notice name or number in the left column. This will display the original notice in Adobe Acrobat format. If a response is available, a hotlink that says "Get response" will appear in the "Get response letter" column.

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Item #	Notice/ Letter number <i>(click to see sample)</i>	Get responsive letter	Title	Notes	Revision History
6.01	<a href="#">Alabama</a>				
6.01.01	<a href="#">Prelim. Assmnt</a>	<a href="#">Get response</a>	Preliminary Assessment	Last update 5/29/2004	<a href="#">Details*</a>
6.01.02	<a href="#">RVNTC8</a>	<a href="#">Get response</a>	Final Assessment	Last update 4/24/2001	<a href="#">Details*</a>
6.02	<a href="#">Alaska</a>				
			(No income tax)		
6.04	<a href="#">Arizona</a>				
6.03.1	<a href="#">FinCollLtr</a>		Final Collection Letter	Last update 4/1/2005	<a href="#">Details*</a>
6.03.2	<a href="#">ADOR 84-1087</a>		Notice of Levy	Last update 4/1/2005	<a href="#">Details*</a>
6.04	<a href="#">Arkansas</a>				
6.05	<a href="#">California</a>				
6.05.01	<a href="#">IRS Adjust Inquiry Letter</a>	<a href="#">Get response</a>	IRS Adjustment Inquiry Letter	Last updated 1/23/05	<a href="#">Details*</a>
6.05.02	<a href="#">FTB 1140LARC</a>	<a href="#">Get response</a>	Collection Information Notice	Rev 03-2003	<a href="#">Details*</a>
6.05.03	<a href="#">FTB 2301C2</a>	<a href="#">Get response</a>	Income Tax Amnesty Application	Rev 11-2004	<a href="#">Details*</a>
6.05.03	<a href="#">FTB 2305C2</a>		Income Tax Amnesty Application	Rev 11-2004	<a href="#">Details*</a>
6.05.04	<a href="#">FTB 2905ARCS</a>	<a href="#">Get response</a>	Personal Income Tax Earnings Withholding Order for Taxes	Rev 12-2001 <a href="#">Details*</a> <a href="#">Details*</a>	<a href="#">Details*</a>
6.05.05	<a href="#">FTB 4100</a>	<a href="#">Get response</a>	Notice of Oral Hearing and Protest	Rev 2-1999	<a href="#">Details*</a>
6.05.06	<a href="#">FTB 4600B</a>	<a href="#">Get response</a>	Demand for Tax Return	Rev 05-2002	<a href="#">Details*</a>
6.05.07	<a href="#">FTB 4600C</a>	<a href="#">Get response</a>	Demand for Tax Return	Rev 07-2004	<a href="#">Details*</a>
6.05.08	<a href="#">FTB 4600G</a>	<a href="#">Get response</a>	Demand for Tax Return	Rev 07-2004	<a href="#">Details*</a>
6.05.09	<a href="#">FTB 4600K</a>		Demand for Tax Return		<a href="#">Details*</a>
6.05.10	<a href="#">FTB 4600L</a>	<a href="#">Get response</a>	Demand for Tax Return		<a href="#">Details*</a>
6.05.11	<a href="#">FTB 4619</a>	<a href="#">Get response</a>	Notification of frivolous return filing and demand for tax return	New 8-1999	<a href="#">Details*</a>
6.05.12	<a href="#">FTB 4627</a>		Response to rebuttal letter	Rev 07-2011	
6.05.13	<a href="#">FTB 4744</a>		Response to rebuttal letter	Rev 08-1999	<a href="#">Details*</a>
6.05.14	<a href="#">FTB 4902</a>	<a href="#">Get response</a>	Collection Status Notice	Rev 03-1999	<a href="#">Details*</a>
6.05.15	<a href="#">FTB 4913</a>	<a href="#">Get response</a>	Tax Lien Notice	Rev. 06-2004	<a href="#">Details*</a>
6.05.16	<a href="#">FTB 4963</a>	<a href="#">Get response</a>	Notice of State Income Tax Due	Rev 10-2002	<a href="#">Details*</a>
6.05.17	<a href="#">FTB 4966</a>	<a href="#">Get response</a>	Final Notice	Rev 06-2004	<a href="#">Details*</a>
6.05.18	<a href="#">FTB 4992</a>		Collection Referral Notice		<a href="#">Details*</a>
6.05.19	<a href="#">FTB 5820</a>	<a href="#">Get response</a>	Notice of Proposed Assessment	Rev 8-2003	<a href="#">Details*</a>
6.05.20	<a href="#">FTB 5830</a>	<a href="#">Get response</a>	Notice of Proposed Assessment	Rev 6-2004	<a href="#">Details*</a>
6.05.21	<a href="#">FTB 5830PIT</a>	<a href="#">Get response</a>	Notice of Proposed Assessment	Rev 6-2004	<a href="#">Details*</a>



6.05.22	<a href="#">FTB 5930PIT</a>	<a href="#">Get response</a>	Notice of Action	Rev 6-2005	<a href="#">Details*</a>
6.05.23	<a href="#">FTB DenOfAssmt AndRedress</a>	<a href="#">Get response</a>	Denial of Request for Assessment Documents and Redress		<a href="#">Details*</a>
6.05.24	<a href="#">FTB Letter 1</a>	<a href="#">Get response</a>	Demand for Tax Return	Last update June 1, 2004	<a href="#">Details*</a>
6.05.25	<a href="#">FTB Letter 2</a>	<a href="#">Get response</a>	Demand for Replacement Tax Return for originally frivolous return	Last update August 29, 2004.	<a href="#">Details*</a>
6.05.26	<a href="#">FTB Letter 3</a>		Denial of Due Process Hearing Request and Rebuttal of Rebuttal Letter		<a href="#">Details*</a>
6.05.27	<a href="#">FTB 9917</a>		Demand for Tax Return		<a href="#">Details*</a>
6.06	<a href="#">Colorado</a>				
6.07	<a href="#">Connecticut</a>				
6.08	<a href="#">Delaware</a>				
6.09	<a href="#">District of Columbia</a>				
6.10	<a href="#">Florida</a>	<b>(No income tax)</b>			
6.11	<a href="#">Georgia</a>				
6.11.01	<a href="#">Examination Notice</a>	<a href="#">Get response</a>	Examination notice and threat to assess	Last updated 11/11/04	<a href="#">Details*</a>
6.11.02	<a href="#">Delinq. Debt Verif. Notice</a>	<a href="#">Get response</a>	Delinquent Debt Verification Notice	Last updated 11/20/05	<a href="#">Details*</a>
6.11.03	<a href="#">Letter 1</a>		Collection Letter from DCS	Last updated 11/11/05.	<a href="#">Details*</a>
6.11.04	<a href="#">Letter 2</a>	<a href="#">Get response</a>	Collection Letter from FAMS	Last updated 2/28/07	<a href="#">Details*</a>
6.11.05	<a href="#">Final Assessment</a>		Final Assessment	Last updated 10/6/08	<a href="#">Details*</a>
6.11.06	<a href="#">Fieri Facias</a>	<a href="#">Get response</a>	Fieri Facias (lien)	Last updated 2/21/10	<a href="#">Details*</a>
6.12	<a href="#">Hawaii</a>				
6.12.01	<a href="#">D-104</a>	<a href="#">Get response</a>	Referral Notice of Deficiency (Final Notice of Intent to Levy and File a Tax Lien)	Rev 2003	<a href="#">Details*</a>
6.12.02	<a href="#">D-142C</a>	<a href="#">Get response</a>	Notice of Intent to Offset	Rev 2004	<a href="#">Details*</a>
6.12.03	<a href="#">ITPS-03A</a>	<a href="#">Get response</a>	Notice of Proposed Assessment of Income Tax	Last updated 1/23/05	<a href="#">Details*</a>
6.12.04	<a href="#">ITPS-04A</a>		Notice of Final Assessment of Income Tax		<a href="#">Details*</a>
6.12.05	<a href="#">D-103C</a>		Due Process Notice		<a href="#">Details*</a>
6.13	<a href="#">Idaho</a>				
6.14	<a href="#">Illinois</a>				
6.14.01	<a href="#">ITR-61</a>	<a href="#">Get response</a>	Request for IL-1040X Tax Return	Rev N-5/98	<a href="#">Details*</a>
6.15	<a href="#">Indiana</a>				
6.15.01	<a href="#">SF43430</a>	<a href="#">Get response</a>	Proposed Assessment	Rev 1/2001	<a href="#">Details*</a>
6.16	<a href="#">Iowa</a>				
6.17	<a href="#">Kansas</a>				
6.18	<a href="#">Kentucky</a>				
6.18.01	<a href="#">F32</a>	<a href="#">Get response</a>	Notice of unpaid tax balance due		<a href="#">Details*</a>
6.19	<a href="#">Louisiana</a>				

6.20	<b>Maine</b>				
6.20.01	<a href="#">DmndForFiling</a>	<a href="#">Get response</a>	Demand for filing	Last updated 10/6/2004	<a href="#">Details*</a>
6.20.02	<a href="#">ReqForFiling</a>	<a href="#">Get response</a>	Request for filing	Last updated 9/27/2004	<a href="#">Details*</a>
6.21	<b>Maryland</b>				
6.21.01	<a href="#">Notice of Income Tax Wage Lien</a>		Notice of Income Tax Wage Lien	Last updated 3/28/2008	<a href="#">Details*</a>
6.22	<b>Massachusetts</b>				
6.22.01	<a href="#">DmdForPmt</a>		Demand for payment		<a href="#">Details*</a>
6.22.02	<a href="#">FailFileNotice</a>		Failure to File Notice		<a href="#">Details*</a>
6.22.03	<a href="#">NoticeOfAssmt</a>		Notice of Assessment		<a href="#">Details*</a>
6.23	<b>Michigan</b>				
6.23.01	<a href="#">G109</a>	<a href="#">Get response</a>	Notice of unpaid tax balance due		<a href="#">Details*</a>
6.23.02	<a href="#">H68</a>	<a href="#">Get response</a>	Bill for Taxes Due	Last updated 02-03	<a href="#">Details*</a>
6.23.03	<a href="#">3135 Not. of Prop.Assmt</a>	<a href="#">Get response</a>	Notice of Proposed Assessment	Last updated 03-03	<a href="#">Details*</a>
6.23.04	<a href="#">826</a>		Notice of State Tax Lien	Last updated 10-00	<a href="#">Details*</a>
6.24	<b>Minnesota</b>				
6.24.01	<a href="#">C-111</a>		Demand for Payment and Intent to Levy Wages	Last updated 1/26/2008	<a href="#">Details*</a>
6.24.02	<a href="#">Exemption Claim Form</a>		Exemption Claim Form	Last updated 1/6/2008	<a href="#">Details*</a>
6.25	<b>Mississippi</b>				
6.26	<b>Missouri</b>				
6.26.01	<a href="#">Form 4134</a>	No response available and please don't ask for one. See notes column for explanation.	Notice of Adjustment	Last updated 07/04. Relates to filing of returns, which is one of the activities prohibited by the <a href="#">Member Agreement, Section 5, Item 7.</a>	<a href="#">Details*</a>
6.26.02	<a href="#">Request to File #2</a>	<a href="#">Get response</a>	Request to File: Second Request		<a href="#">Details*</a>
6.26.03	<a href="#">NoticeAndDemand, Form 2945</a>		Notice and Demand		<a href="#">Details*</a>
6.26.04	<a href="#">Notice Of Deficiency, Form 4870</a>		Notice of Deficiency		<a href="#">Details*</a>
6.26.05	<a href="#">Notice Of Deficiency, Form 2944</a>		Notice of Deficiency		<a href="#">Details*</a>
6.27	<b>Montana</b>				
6.27.01	<a href="#">Income Tax Questionnaire</a>	<a href="#">Get response</a>	Income Tax Questionnaire	Last updated 11/8/2004	<a href="#">Details*</a>
6.28	<b>Nebraska</b>				
6.29	<b>Nevada</b>		<b>(No income tax)</b>		
6.30	<b>New Hampshire</b>		<b>(No income tax)</b>		
6.31	<b>New Jersey</b>				
6.32	<b>New Mexico</b>				
6.33	<b>New York</b>				
6.33.01	<a href="#">DTF-960</a>	<a href="#">Get response</a>	Statement of Proposed Audit Changes	Last updated 1/8/2006	<a href="#">Details*</a>
6.33.02	<a href="#">WST-123</a>		Demand for Payment, Private Debt Collectore	Last updated 4/23/2009	<a href="#">Details*</a>

6.34	<a href="#">North Carolina</a>				
6.34.01	<a href="#">RFTR</a>	<a href="#">Get response</a>	Request for tax return	Last updated 5/22/04	<a href="#">Details*</a>
6.34.02	<a href="#">NotPropAssmet</a>	<a href="#">Get response</a>	Response to Dispute of Proposed Assessment	Last updated 1/14/07	<a href="#">Details*</a>
6.34.03	<a href="#">Request to File</a>		Request for tax return	Last updated 10/6/08	<a href="#">Details*</a>
6.35	<a href="#">North Dakota</a>				
6.35.01	<a href="#">Request for Return</a>	<a href="#">Get response</a>	Request for tax return	Last updated 1/23/05	<a href="#">Details*</a>
6.36	<a href="#">Ohio</a>				
6.36.01	<a href="#">CERT-AG-I</a>				<a href="#">Details*</a>
6.36.02	<a href="#">CRT-AG-13</a>				<a href="#">Details*</a>
6.36.03	<a href="#">ITAS0006</a>	<a href="#">Get response</a>	Notice of assessment	Last updated 4/26/2004	<a href="#">Details*</a>
6.36.04	<a href="#">LT902-I</a>				<a href="#">Details*</a>
6.36.05	<a href="#">LT903-I</a>				<a href="#">Details*</a>
6.37	<a href="#">Oklahoma</a>				
6.38	<a href="#">Oregon</a>				
6.38.01	<a href="#">150-800-075</a>	<a href="#">Get response</a>	Response to appeal of Notice of Deficiency	Last updated 12/6/2004	<a href="#">Details*</a>
6.38.02	<a href="#">Demand for Pmt and Intent to Levy</a>	<a href="#">Get response</a>	Demand for Payment and Intent to Take Levy Action	Last updated 11/23/2005	<a href="#">Details*</a>
6.38.03	<a href="#">Not. of Prop.Assessment</a>	<a href="#">Get response</a>	Notice of Proposed Assessment	Last updated 9/9/2005	<a href="#">Details*</a>
6.38.04	<a href="#">Request To File Notice</a>	<a href="#">Get response</a>	Request to File Notice	Last updated 2/16/2005	<a href="#">Details*</a>
6.38.05	<a href="#">Distraint Warrant and Writ of Execution</a>		Distraint Warrant and Writ of Execution	Last updated 3/27/2007	<a href="#">Details*</a>
6.39	<a href="#">Pennsylvania</a>				
6.39.01	<a href="#">REV-364C</a>	<a href="#">Get response</a>	Personal Income Tax Preassessment Notice		<a href="#">Details*</a>
6.40	<a href="#">Rhode Island</a>				
6.41	<a href="#">South Carolina</a>				
6.41.01	<a href="#">3401</a>	<a href="#">Get response</a>	Proposed Assessment for Failure to File (Rev 5/20/05)	Last updated 8/19/05	<a href="#">Details*</a>
6.42	<a href="#">South Dakota</a>	<a href="#">(No income tax)</a>			
6.43	<a href="#">Tennessee</a>	<a href="#">(No income tax)</a>			
6.44	<a href="#">Texas</a>	<a href="#">(No income tax)</a>			
6.45	<a href="#">Utah</a>				
6.46	<a href="#">Vermont</a>				
6.47	<a href="#">Virginia</a>				
6.47.01	<a href="#">AdjInquiryLtr</a>	<a href="#">Get response</a>	Adjustment Inquiry Letter	Last updated 10/6/2004	<a href="#">Details*</a>
6.47.02	<a href="#">Notice of Tax Lien</a>	<a href="#">Get response</a>	Notice of Tax Lien and Demand for Payment of State Taxes Under Section 58.1-1804 of the Code of Virginia	Last updated 11/9/2004	<a href="#">Details*</a>
6.48	<a href="#">Washington</a>	<a href="#">(No income tax)</a>			
6.49	<a href="#">West Virginia</a>				
6.50	<a href="#">Wisconsin</a>				
6.50.01	<a href="#">A130</a>	<a href="#">Get response</a>	Inquiry into tax filing	Last rev. 6/01	<a href="#">Details*</a>
6.50.02	<a href="#">NoticeAmtDue</a>	<a href="#">Get response</a>	Notice of Amount Due	Last rev. 11/12	<a href="#">Details*</a>

6.50.03	<a href="#">Criminal Inv. Letter Notice</a>		Criminal Investigation Notice	Last rev. 12/6/2007	<a href="#">Details*</a>
6.51	Wyoming	(No income tax)			
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