



Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Department of the Treasury

Taxpayer Identification Number:

Form: Tax Year(s):

Person to Contact: Dennis Parizek

Employee Identification Number: 29-61699

Contact Telephone Number: (866)-899-9083

Contact Fax Number:

Contact Hours: 7:00 am – 7:00 pm Mountain Time

Date: FEB 25 2004

DAVID P FONTAINE



Dear Taxpayer(s):

This is in reply to your recent correspondence.

Federal tax laws are passed by Congress and signed by the President. The Internal Revenue Service is responsible for administering federal tax laws fairly and ensuring that taxpayers comply with the laws. We do not have authority to change the laws.

The Internal Revenue Service strives to collect the proper amount of revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency, and fairness. In accomplishing this, we continually strive to help taxpayers resolve legitimate account problems as effectively as possible. While tax collection is not a popular function of government, it clearly is a necessary one. Without it all other functions would eventually cease.

There are people who encourage others to deliberately violate our nation's tax laws. It would be unfortunate if you were to rely on their opinions. These persons take legal statements out of context and claim that they are not subject to tax laws. Many offer advice that is false and misleading, hoping to encourage others to join them. Generally, their advice isn't free. Taxpayers who purchase this kind of information often wind up paying more in taxes, interest, and penalties than they would have paid simply by filing correct tax returns. Some may subject themselves to criminal penalties, including fines and possible imprisonment.

Federal courts have consistently ruled against the arguments you have made. Therefore, we will not respond to future correspondence concerning these issues.

Sincerely yours,
Dennis L. Parizek
Operations Manager,
Exam SC Support

Letter 3175 (SC) (Rev. 2-1999)
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