



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Mr. Michael [REDACTED]
P.O. Box [REDACTED]
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Person to Contact:
M. Zolton
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Refer Reply to:
97-108
Date: FEB 18 1997

Dear Mr. [REDACTED]:

This is in response to your letter, dated January 5, 1997, and addressed to the Director of the Fresno Service Center, concerning the penalty for filing a frivolous return. We apologize for the Service's delay in sending you a response.

Most of your January 5th letter covers the same issues as your earlier letter, dated December 13, 1996. A copy of our response to your earlier letter is enclosed for your reference. The additional items presented in your January letter fall within the jurisdiction of the Service Center or District Office where the determination regarding your claim was made. In addition, we were unable to find any published regulations under Internal Revenue Code sections 6702 and 6703, which authorize the imposition and collection of penalties for filing frivolous returns.

Sincerely yours,

Mark L. Zolton

Mark L. Zolton
Tax Law Specialist
Freedom of Information

Enclosure