

FEATURING EDDIE KAHN



# Tax Truth NEWSLETTER

Exposing the Deceptive Tax Practices of the IRS

May 20, 2003 ♦ VOLUME 3 ♦ ISSUE 10

## IRS Tricks Their Computers To Collect Income Tax From You

This week we feature information shared with us by Tom Selgas and Bryan Malatesta as Eddie Kahn was out of the country. Mr. Selgas works with Richard Standing's V.I.P. organization out of Cincinnati, Ohio, which we first told our readers about in the 1/14/03 edition of *TaxTruth Newsletter*. Mr. Malatesta is the Certified Public Accountant for American Rights Litigators (ARL), which has been working with V.I.P. since the beginning of this year.

As we reported in January, V.I.P. specializes in beating the IRS on procedural error to overcome the agency's deceptive tax practices via the administrative process. They use the IRS' own information to challenge the false or inaccurate information that the IRS maintains within secret files on virtually everyone. Then V.I.P. demands that the agency correct their records. Mr. Selgas, who lives in the Dallas, Texas

area, provided us with details that gave us some good insight into how V.I.P. operates. He also told us about their continuing professional education seminars where they educate CPAs and tax attorneys about the administrative process that they do. You can learn more about these seminars on their website at [www.cpe4me.com](http://www.cpe4me.com). In addition, you can also visit V.I.P.'s website at [www.irsdecoder.com](http://www.irsdecoder.com), which has lots of interesting informational products.

According to Mr. Selgas, Richard Standing with V.I.P. is probably one of the best-known researchers in this country in regard to this subject matter. He did an extensive study on the administrative equity procedures and administrative equity law that overtook this country during the last 50 years. Mr. Selgas said that V.I.P.'s work stems from their study on how the government conducts prosecutions, collection activity, etc.; it's always based upon prima facie evidence. In other words, the government's evidence against a person, whether factual or false, is always presumed good unless that person properly refutes and rebuts it. It's akin to you being considered guilty until proven innocent. Thus, Mr. Selgas stressed that you should always *properly* refute and rebut the false or inaccurate evidence that the IRS has against you when they come trying to collect. That's especially so before ever going to court. If you don't, then the judge will not let you make certain types of discovery for information once you get there, he said.

This process of challenging the IRS' false or inaccurate evidence in their secret files on you first requires an understanding of why it exists. What happens is the IRS management trains their agents to trick the IRS' computers into thinking that you owe some form of taxable excise tax. The reason being that the IRS does not have the authority to assess virtually anyone with a Subtitle A income tax, which is why our income tax system is based upon voluntary compliance. That's why the IRS always wants YOU to swear under penalties of perjury as to whether you have an income tax liability on a tax return. Yet, they will never give you a verified tax bill swearing that you owe income taxes when you demand it as part of a conditional offer to pay.

Mr. Malatesta told us about a seminar that he and Mr. Selgas attended some time ago in Oklahoma City where several former IRS agents spoke about their lives inside the IRS. One of those former agents was Eddie Kahn's friend, John Turner, who worked as a collection agent for the IRS for ten years. When he quit working for the IRS in 1997 he brought home all of the training manuals, documents and notes, etc. that he accumulated from day one with the service. Mr. Turner used this information to give a very

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### CONTACT INFORMATION

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interesting presentation on how IRS management trains their agents to enter various codes to circumvent the programming of the IRS' computers. He showed everyone the original training manual that the IRS gave him, which instructed how to do this illicit activity.

For instance, if the IRS wants to charge someone with a certain kind of penalty, then they have an agent manually enter a special code. That code allows the agent to gain access to other codes within the system allowing them to trick the computer into thinking the person owes some form of taxable excise tax. It is this illicit procedure that enables the IRS' computer to produce all sorts of erroneous computer generated letters. This is how the IRS gets their computer to proceed in the tax collection process by issuing Notices of Deficiency, Notices of Levy, etc. If you have ever received such letters from the IRS claiming an unpaid income tax liability, then this is most likely what happened behind the scenes for you to get such a letter.

Whenever the IRS hires a new revenue officer they instruct that person to report to a conference room for several days of training. IRS management takes these new hires that come in right off the street and walk them through how to do their job. Some of the things these agents do are input codes, review documents and create substitute for returns on people who don't file income tax returns voluntarily, etc. When Mr. Turner went through his training at the IRS they trained him how to do all these things. In parallel to that, they cited various code sections along the way telling him that's what authorized him to do the things they trained him to do.

One such section that IRS management showed Mr. Turner pertained to him being able to execute a substitute for return. During the ten years that he worked for the IRS, he did countless Form 1040 substitute for returns on people without question. Mr. Malatesta told us that if you were to look up that section you would find that there are many types of tax returns listed there. However, the Form 1040, Individual Income Tax return is not explicitly listed. When Mr. Turner became aware of this after leaving the IRS, he wondered why the Form 1040 was not listed since he

did so many of them as a revenue officer. Therefore, he went through his training manual to see what it said.

Mr. Turner was amazed at how it showed basically the same lack of applicability to the Form 1040. At the seminar, Mr. Malatesta said John Turner showed everyone excerpts from his IRS training manual regarding this. He said it's not this direct, but it basically shows how IRS management teaches their agents not to worry about the lack of regulations authorizing them to make a Form 1040 substitute for return. It teaches them to input a special code that tricks the computer, so they can move on to the next procedure. With that manual Mr. Turner is able to clearly show with the IRS' own documentation that IRS agents are taught to employ a fraudulent manner to start the collection process. And that's just the beginning. According to Mr. Malatesta, John Turner has been an expert witness in criminal cases involving the IRS doing substitute 1040 returns on people. He's done that around the country many times, he said.

### **How V.I.P. Helps People Refute & Rebut Erroneous IRS "Evidence"**

The process described above whereby the IRS inputs false information into their computers combined with how they operate on presumptive evidence is certainly not a fair system. At least, it's not fair to us anyway. However, it is possible to overcome its unjust burdens via an administrative process involving the Freedom of Information Act (FOIA) and the Privacy Act.

Every federal agency has a process under FOIA where you can obtain various documents or personally identifiable records about yourself under the Privacy Act. Tom Selgas told us that any documents or records that could affect you are your responsibility to maintain or review. It's your responsibility to ensure that they are correct. If they are not correct, then there is a procedure that you can go through to correctly refute and rebut the government's presumptions to clean up your file. When it comes to the IRS it may be the Individual Master File that they keep on you or perhaps another related document. In the Individual Master File, Mr. Selgas said there are

other documents referenced by a mechanism called the document locator number. You have the responsibility to get that, make sure it is correct and that the presumptions are true for your circumstances. In short, this is what V.I.P. does to help people get the IRS to correct the erroneous records that they maintain on them in secret, coded files. That lays the groundwork for the abatement of invalid assessments or the removal of liens, etc.

American Rights Litigators (ARL) currently contracts with V.I.P. to do all the Individual Master File (IMF) and Business Master File (BMF) decoding services for ARL clients. The way their relationship works is that ARL's Power of Attorney generates the necessary FOIA or Privacy Act requests to obtain these files for ARL clients. The response that the Power of Attorney receives from the IRS is then forwarded to V.I.P. for decoding as all of the IRS' secret codes have different meanings. V.I.P. then decrypts all of these codes and builds a document showing what they signify.

It is routine business for the IRS to have people coded as being engaged in various excise taxable activities. For example, they may have you coded as someone who is a drug trafficker, alcohol manufacturer, offshore gold miner or various other obscure classifications. That's why is important to know what "evidence" the IRS maintains on you, according to Mr. Selgas. Once V.I.P. builds that document exposing the IRS' erroneous information, ARL's Power of Attorney will then submit it back to the IRS as a permanent part of the ARL client's record. The purpose of this process is to have the document get assigned a new document locator number, which becomes incorporated into the client's IMF. That way the ARL client can use it later as evidence in his or her behalf or use it as a foundation to properly refute and rebut the IRS' presumptive evidence.

### **Questions Asked & Answers Given By Tom Selgas & Bryan Malatesta**

**Question #1:** What do you do in a situation where an administrative agency, including but not limited to the IRS, just doesn't answer your FOIA or Privacy Act request?

**Answer #1:** To begin with, doing Privacy Act requests are a bit more difficult than doing FOIA requests. However, anytime you submit a disclosure request under FOIA or the Privacy Act, you must be very specific in your request; you need to describe precisely what it is that you seek. All too often people submit requests that are too broad in scope, which is the most common problem. The FOIA request and a government agency's responsibility to answer it are governed under several bodies of law. It falls under the purview of the Administrative Procedures Act, the Federal Register Act and the Federal Bureau of Investigation (FBI) as the enforcement agency for that. Therefore, there are certain procedures that you must go through.

First, when you submit a FOIA request the government has twenty business days to respond from the time they receive it. Their response could be that they need more time to find what it is that you seek. There is no use in filing an appeal when they respond like that as the law grants them this first delay under every circumstance. From there they have six months of time before they have to respond again unless you make more requests for certain things during the interim. If they don't respond after that period, then you would need to do a follow up notice. You would want to inform them that they failed in their responsibility to respond and that you need an explanation as to why.

If they do respond though, then that second response could say that they still need more time to find what you requested. When they do they must give you a date specific as to when they expect to give you the documents responsive to your request. Then as you get near that specific date they may provide you with yet another response saying they tried their best to get X document. However, they still need more time to locate it and believe they can get it to you by another date specific. At that point, if they still don't give you what you want without telling you that what you seek doesn't exist, then they will have exhausted their procedural rights. In summary, they get to ask for three different delays, but the second two must be date specific.

**Question #2:** To get to the bottom line, is there anybody in government who can force an uncooperative IRS agent or disclosure officer to disclose what you ask for under FOIA or the Privacy Act? If not, then can you take them into court individually to force them when they violate their obligations to respond? For example, sometimes they just tell you outright that they are not going to give you certain kinds of information.

**Answer #2:** Yes, there are two ways you can do it. However, one is more difficult to do than the other though. The first way is through what they call a judicial review, which is a fairly simple process, as you don't have to file anything. You just go into the district court with all your paperwork and have the court compel those people to deliver the documents immediately or be held in contempt. If the government happens to consider the document(s) you seek sensitive to national security, then you can request an inspection in the judge's chambers.

The second way is by using the Federal Bureau of Investigation (FBI). In order to generate a complaint with the FBI, it requires very specific items that must be put together to create an investigation. As an example, Richard Standing talked about a Florida woman who went through this process recently. She asked for the FBI and the Treasury Inspector General for Tax Administration (TIGTA) to investigate her case. The TIGTA office sent two of their agents out to go pick up the agent who failed to disclose information.

On another note, sometimes it's great when you get a letter from the IRS that says they have no documents responsive to your request. That's what we call a "golden letter" because it could represent a due process violation. What I mean by that is in order for the IRS to have a valid assessment or penalties and interest charges against you, they have to first create two documents. One is called a Non-Master File (NMF) and the other one is called a Non-Master File Voucher 5734. Both of these documents have to be signed. More importantly though they have to exist before the IRS can create what they call a Form 4340, which has to exist before they can finally create a

Form 23C, Summary Record of Assessment. All tax assessments must be recorded on this form and it must be signed and dated by an assessment officer. The important thing about the Form 23C is that it is THE legal document that permits collection activity. If the IRS doesn't have that, then there can be no basis upon which to effect a VALID lien or levy.

If you get a FOIA response saying that there are no documents responsive to your request on something they had to have, then procedurally the IRS will have failed to perform per their regulations. Not only that, but they will have violated your due process rights. That's because they created an assessment or penalties and interest charges against you without first having the prerequisite documents that cause such matters to exist. How do you know that? It's because there are no documents that exist. That's why the IRS says there are no documents responsive to your request, which is why we call it a "golden letter". You want to get responses like that back from the IRS. It allows you to build your own prima facie evidence against them that shows their "evidence" arose from procedural errors.

You can then use your better evidence to effect an abatement to their erroneous tax claims and/or effect a removal of liens and levies, etc. That's what I did to remedy an IRS problem of my own. Bryan Malatesta will attest that type of rebuttal abated the IRS' assertions against me to the tune of \$196,000. Therefore, the "golden letter" is key, especially if it has to do with a procedural violation that they skipped. When I say 'rebuttal' here what I mean is you have to have your OWN evidence that directly challenges the IRS' "evidence" that they maintain against you in their computers. The only way you can do that is by doing a FOIA or Privacy Act request and ask for specific documents. That's how you effectively overcome the IRS' presumptive evidence and prove procedural violations. By doing that, you can make them change or eliminate their bad evidence against you.

**Question #3:** Have you ever heard of anyone receiving valid tax assessment via a signed and dated Form 23C, Summary Record of Assessment?

**Answer #3:** In one of the V.I.P. books, there is an example of a valid Form 23C that somebody received. I think it involved a man in southern Tennessee or Alabama who was a bootlegger. The funny part about it is that under the alcohol laws he was allowed to make something like 2,000 gallons. I think if he understood what the law said about that he could have had that tax assessment abated. But, yes, I have seen a photocopy of a real Assessment Certificate.

**Question #4:** Judging by what I've heard here about the IRS' deceptive tax practices, I gather you or I would never see the IRS have a valid Form 23C Assessment Certificate on us, correct?

**Answer #4:** No, the average person will never see it. Here is a perfect example of why. After I got the IRS to abate their \$196,000 tax assessment on me, I wanted to find out how they originally created their bogus assessment in the first place. Therefore, I did a FOIA request to obtain the last set of Form 1040 substitute for returns that they did on me. That's because there must be a return before there can be an assessment. It was a hilarious document. Their substitute for return was just a sticky label that said 1040. All the IRS did was write in my name and the phrase "substitute for return" on it. That was it; there were no numbers from which they could derive an assessment. Thus, the IRS' computer showed that they had a paper document and later showed an "assessment" after an IRS agent tricked the computer. That was presumed good until I properly refuted and rebutted it. Like it or not, that's how the system works. Their system collectively puts everyone in a hole and it's up to each individual to fight and dig their way out.

**Question #5:** I am in the process of having my Individual Master File (IMF) decoded. Does there have to be something in my Non-Master File (NMF) in order for the IRS to create a Notice of Deficiency or tax assessment?

**Answer #5:** When you get your IMF decoded you should see several different things. In one of the document locators, you may get what the IRS calls an AMDISA file, which may show you

associated with some kind of excisable activity code. For reference, activity codes relate to the excisable activity in which the IRS claims you are involved. I don't know what you do for a living, but they may have you classified as an ammunition manufacturer or an alcohol, tobacco or firearms manufacturer or distributor, etc.

**Question #6:** Where can we find a list of those excisable activity codes?

**Answer #6:** It depends on the tax year in question. They could be in the ADP Manual, ADP Systems Manual, Law Enforcement 3 Manual, 6209 Manual and/or the Internal Revenue Manual. Today, you will find the codes in the ADP Systems Manual and it's a linked list because if you look in the Internal Revenue Manual it will show the codes. For example, Code 536 will say a business 1040 with schedules. Then that business 1040 correlates to an activity code, which translates into a truck chassis manufacturer or something like that.

Anyway, when you get your IMF decoded and build a document showing what those codes mean with exhibits from the IRS' manuals, you submit that back as part of your file. With the exhibits you show the procedures the IRS must follow and how they failed to follow them or what classification they have incorrect for you.

For instance, your document could include a statement saying that you are an electrical engineer, who writes software for a living. Therefore, you have nothing to do with the truck chassis manufacturer coding. Then you could have a witness sign your statement affirming that you are what you say or put a copy of your electrical engineering degree in there. That's one form of evidence. The next thing you would want to do is make copies of the ADP Systems Manuals for that activity code class. You say that 536 is an excisable activity code, which corresponds with a truck chassis manufacturer and state that you are not involved with that.

Then you submit your document back to the IRS along with your rebuttal. Your rebuttal could say, dear sir, before the

IRS can charge me any penalties and interest on an assessment, which led to a lien or a levy, there are certain steps the agency must follow. These procedural steps are outlined in the Internal Revenue Manual, the 5209 Manual and the ADP Manual. Yet, the IRS didn't do them. This form must be filled out, these items must be entered and this IRS person's signature must appear, etc. Yet, nobody did them. Then you conclude your rebuttal with the "golden letter" you obtained under FOIA where the IRS admitted that certain crucial documents or records didn't exist. Do you see how you put all of this evidence together to undermine their presumptive evidence?

In doing this process, you build a case that meets the federal rules of evidence. Your evidence now goes back into your Non-Master File, which lets the IRS know that you're onto them. At that point, they have to clean up their records. If they don't, then you have proof they committed fraud and due process violations. However, one thing that the IRS always seems to get away with, which really annoys me, is they will say that somebody just "made a mistake" or "mistyped a code", etc. Therefore, it's hard to nail them down on that.

**Question #7:** Does the IRS ever change their excisable activity codes over the years?

**Answer #7:** Yes, they do.

**Question #8:** Does Bryan Malatesta work for American Rights Litigators or V.I.P.?

**Answer #8:** Mr. Malatesta contracts with a number of different organizations or individuals including V.I.P. and ARL. He has been working with Richard Standing for more than two years now and as a CPA, he holds Power of Attorney for all of ARL's clients.

**Question #9:** How can a person contact either Tom Selgas or Bryan Malatesta?

**Answer #9:** You can contact Mr. Selgas by e-mail at [tdselgas@cpe4me.com](mailto:tdselgas@cpe4me.com). In regard to Mr. Malatesta, you can contact him at ARL by phone at 352-383-9100 or by e-mail at [bryanm@cpe4me.com](mailto:bryanm@cpe4me.com)

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# IRS FOIA Response Re. Form 23C, Assessment Certificate

The importance of the Form 23C, Assessment Certificate is that it is THE legal document which permits tax collection activity. If an assessment officer does not complete this form and sign and date it, then the IRS will not have a valid tax assessment. No tax assessment means there can be no tax lien or levy. Following below is an excerpt from the IRS cover letter dated November 30, 1998 that accompanied this certified document.

*"...This is in response to your Freedom of Information Act request for a certified copy of Form 23C, Assessment Certificate and all pages of the Internal Revenue manual, which refer to Form 23C.*

*Enclosed is a copy of Form 23C which is currently used by the Internal Revenue Service Center and a certified copy of the current IRM sections 3.17.63.5.2, 3.17.63.21.5, and 3.17.63.21.6 which relate to Form 23C..."*

Chief, Freedom of Information, P.O. Box 795, Ben Franklin Station, Washington, DC 20044

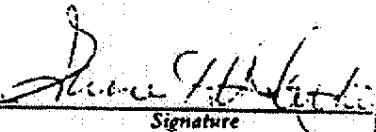


Date: November 30, 1998

A. I HEREBY CERTIFY that the annexed documents, listed or described below, are true copies of official records (or extracts therefrom) maintained in Submission Processing Division

and that I am the custodian thereof:

Internal Revenue Manual sections 3.17.63.5.2, 3.17.63.21.5, and 3.17.63.21.6 which relate to Form 23C. These documents consist of 5 pages.

  
Signature

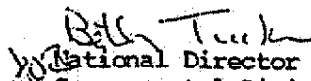
National Director, Submission Processing  
Title Division

B. I HEREBY CERTIFY that Barbara Jenkins who signed the foregoing certificate was at the time of signing Submission Processing Division and as such, was the legal custodian of the above listed documents, and that full faith and credit should be given to such certificate.



IN TESTIMONY WHEREOF I have hereunto set my hand, and caused the seal of the Department of the Treasury to be affixed this thirtieth day of November one thousand nine hundred and ninety-eight

By direction of the Secretary of the Treasury:

  
National Director  
Governmental Liaison and Disclosure  
Internal Revenue Service

# Important References To Form 23C, Assessment Certificate

## INTERNAL REVENUE MANUAL 3

### Internal Revenue Manual 3(17)(63)(14).1

#### **Account 6110 Tax Assessments**

(2) All tax assessments must be recorded on Form 23C Assessment Certificate. The Assessment Certificate must be signed by the Assessment Officer and dated. The Assessment Certificate is the legal document that permits collection activity...

### Internal Revenue Manual 3(17)(46)2.3

#### **Certification**

(1) All assessments must be certified by signature of an authorized official on Form 23C, Assessment Certificate. A signed Form 23C authorizes issuance of notices and other collection action...

(2) Some assessments are prescribed for expeditious action as and be certified on a daily basis. These assessments will require immediate preparation of Form 23C from RACS...

## FORM 23C IS DESCRIBED IN DOCUMENT 7130, IRS PRINTED PRODUCT CATALOG AS:

#### **23C - Assessment Certificate-Summary Record of Assessments**

~~Form 23C is used to official assess tax liabilities. The completed form is retained in the Service Center case file as a legal document to support the assessment made against the taxpayer. This status notice is reissued to update the status notice file. TR:R:A Internal Use~~

## EXCERPTS FROM COURT CASES

#### **CURLEY v. U.S., 791 F. Supp 52 (E.D.N.Y. 1992)**

...[5] Plaintiff relies heavily on Brafman v. United States, 384 F.2d 863 (5th Cir. 1967), where an assessment was invalidated due to the lack of a signature on the 23C Form. This defect, however, was a significant violation of the regulation...

#### **764 FEDERAL SUPPLEMENT Page 315**

...A signature requirement protects the taxpayer by ensuring that a responsible officer has approved the assessment...

#### **BREWER v. U.S., 764 F.Supp. 309 (S.D.N.Y. 1991)**

...However, there is no indication in the record before us that the "Summary Report of Assessments", known as Form 23C, was completed and signed by the assessment officer as required by 26 CFR § 301.6203-1.3. Nor do the Certificates of Assessments and Payments contain 23C dates which would allow us to conclude that a Form 23C form was signed on that date. See United States v. Dixon, 672 F. Supp. 503, 505-506 (M.D.Ala.1987). Thus we find that the plaintiff has raised a factual question concerning whether IRS procedures were followed in making the assessments...

3 This regulation provides, in relevant part, that "[t]he assessment shall be made by an assessment officer signing the summary record of assessment..."

# Example Of Form 4340 That Must Be Completed Before Form 23C

Certificate of Assessments and Payments							
Name of Taxpayer John F. Doe		Address (Number, street, city, and state) Any Street, Your Town, State 00000			City or State 000-00-0000		
Date	Explanation of Assessment	Assessment (if determined)	Credit (if paid)	Balance	DN or Account No.	23 C Date	Period Ending
9/15/65	Estimated Tax		200,000.00		582,34307 R		6312
12/15/65	Estimated Tax		200,000.00				
3/15/66	Tentative Payment		250,000.00				6313
6/15/66	Part-Paid Return	1,000,000.00	240,000.00	100,000.00		6/30/66	6312
6/30/66	First Notice						
7/15/66	Payment		50,000.00	50,000.00			
8/3/66	Lien Filed						
8/15/66	Payment		15,000.00	5,000.00			
9/15/66	Estimated Tax		109,000.00				6611
12/15/66	Estimated Tax		100,000.00				
3/15/67	Full-Paid Return	962,453.22	362,453.22	-0-		3/30/67	6612

I certify that the foregoing transcript of the taxpayer named above in respect to the taxes specified is a true and complete transcript for the period stated, and all assessments, penalties, interests, abatement, credits, refunds, and advance or unadvised payment relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.

Signature of Director \_\_\_\_\_ Location \_\_\_\_\_ Date \_\_\_\_\_

Form 4340 (Rev. 3-75) Use all prior editions. Department of the Treasury - Internal Revenue Service

Handbook for Special Agents  
**Exhibit 300-27**  
 page 9781-240  
 1-16-80

# Example Of Form 23C, The Legal Document That Permits Collection

Summary Record of Assessments				3. Prepared by RENDA MCSLEY			4. Number 07-006R	
Class of Tax	Current Assessments		Delinquency and Additional Assessments (Resulting From Regular Audit Examinations)			Total Assessments		
	Tax & Penalty	Interest	Tax & Penalty	Interest	No. of Items			
Withheld individual income and FICA	684,586,902.00	2,436,712.49	177,822.05	12,355.20	36916	687,213,791.74		
Individual income—other	1,859,866,464.23	5,866,803.64	7,183,131.36	2,087,921.51	76662	1,875,004,221.34		
Corporation income and excess profits	79,000,392.26	781,846.75	35,028,268.65	293,152.84	3556	115,097,660.51		
Excise	19,709,139.77	60,422.72	47,185.79	4,560.44	1583	19,821,308.72		
Estate and gift	29,170,121.64	645,132.31	774,146.99	164,802.03	202	30,755,202.97		
Tax on carriers and their employees								
Federal unemployment tax act	1,551,649.83	66,345.76	65,670.99	1,134.41	2216	1,684,800.99		
<b>Total Assessments</b>	<b>2,573,984,660.73</b>	<b>9,658,263.67</b>	<b>43,270,226.44</b>	<b>2,561,826.43</b>	<b>121,235</b>	<b>2,729,576,986.27</b>		

5. Prepared From Accounting Assessment Journals

Date and Number	Through	Date and Number
RREC09526		

6. Jeopardy Assessments Against Principal Taxpayers (Included in the assessments above)

Number of principal taxpayers \_\_\_\_\_  
 Total assessed against principal taxpayers \_\_\_\_\_  
 RREC09526  
 IREC09526

**Certification**

I certify that the taxes, penalties, and interest of the above classifications, hereby assessed, are specified in supporting records, subject to such correction as subsequent inquiries and determinations in respect thereto may indicate to be proper.

7. Date 7/14/95

8. Signature (For service copy director of Internal Revenue)  
for Carl J. Williamson Assessment Officer **RM**

Form 23C (Rev. 10-80) Department of the Treasury - Internal Revenue Service

In order for the IRS to have a valid assessment or penalties and interest charges against you, they have to first create two documents. One is called a Non-Master File (NMF) and the other one is called a Non-Master File Voucher 5734. Both of these documents have to be signed. More importantly though they have to exist before the IRS can create what they call a Form 4340, which has to exist before they can finally create a Form 23C, which is the legal document that permits collection activity.

# Tax Truth BACK PAGE

## Back Issues:

If you are a current subscriber to TaxTruth Newsletter, then you qualify to receive replacements for damaged issues by the Post Office at no additional charge.

In addition, if you are a current **annual** subscriber and would like back issues, then you may request to receive them at no charge.

Check the issues needed and mail the request to our business address. We will mail the replacement issues ASAP. There is a form on our website to request issues as well. Go to [www.taxtruthnews.com/contact.htm](http://www.taxtruthnews.com/contact.htm)

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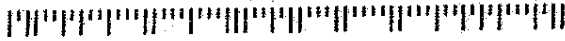
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