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,

[Signature]

Chief, Examination Branch
Ogden Customer Service Center

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

<table>
<thead>
<tr>
<th>(a) Taxable Period Ended</th>
<th>(b) Kind of Tax</th>
<th>(c) Amount of Claim</th>
<th>(d) Amount of Claim Disallowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 1998</td>
<td>Federal Income Tax</td>
<td>$9,391.00</td>
<td>$9,391.00</td>
</tr>
<tr>
<td>December 31, 1999</td>
<td>Federal Income Tax</td>
<td>$10,297.00</td>
<td>$10,297.00</td>
</tr>
<tr>
<td></td>
<td>Federal Income Tax</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

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 → (Date signed)
Partners/Officers Corporate 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.
Form 3363
(Rev. November 1983)

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

<table>
<thead>
<tr>
<th>Year or Period</th>
<th>Date Claim Filed</th>
<th>Kind of Tax</th>
<th>Amount of Claim</th>
<th>Amount of Claim Disallowed</th>
<th>Amount of Claim Allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 1998</td>
<td>March 31, 2001</td>
<td>Federal Income Tax</td>
<td>$9,391.00</td>
<td>$9,391.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>December 31, 1999</td>
<td>March 31, 2001</td>
<td>Federal Income Tax</td>
<td>$10,297.00</td>
<td>$10,297.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Federal Income Tax</td>
<td>$</td>
<td>$</td>
<td>$</td>
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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)

Form 3363 (Rev. 11-83)