

«DateResponseSent»

Internal Revenue Service  
Attention: District Director  
«RecipientAddress1»  
«RecipientAddress2»  
«RecipientCityStZip»

RE: «ClientName»  
SSN/EIN: «ClientSSN/TIN»  
TAX «YEARS»

### IMPLIED LEGAL NOTICE:

#### MISAPPLICATION OF TITLE 26 USC §§ 6201 and 6331, SIGNING OF FALSE DOCUMENTS AND MAIL FRAUD

Dear District Director:

I have Power of Attorney (POA) to resolve all federal tax matters for «ClientName».

This letter will serve as Implied Notice to District Director and «TargetAgentTitle», «TargetAgentCity», that collection action being brought against «ClientName» is unauthorized by Statute and in error. The Internal Revenue Service's Notice of Levy dated «Date Of IRS Letter», relied on Sections 6201 and 6331 of the Internal Revenue Code as the reference for legal evidence of authority of law to assess and levy my client for the collection of an alleged income tax. This alleged authority under Title 26 of the United States Code (USC) is hereby refuted and rebutted. Therefore, legal presumption of evidence of law is removed. It would appear that you, «TargetAgentTitle», «TargetAgentCity», are misapplying Title 26 USC §§ 6201 and 6331, misusing the authority of these sections for collection action against «ClientName», signing false Documents and using the U.S. Mail Service to effect an illegal seizure of property.

The laws, which apply to the general public of the 50 Union States, are referred to as the Statutes at Large. These statutes are clear as to the taxable activities and to those liable for these activities as shown by the Statutes at Large. There are numerous Federal Court decisions in affirmation. Several are shown below.

“The official source to find United States law is the Statutes at Large and the United States Code is only prima facie evidence of such laws. *Royer's Inc. v. United States*, 265 F2d 615, 59-1 (1959, CA3 Pa).”

**“Unless Congress affirmatively enacts title of United States Code into law, that title is only “prima facie” evidence of the law.” *Preston v. Heckler*, 734 F2d 1359, (1984, CA9 Alaska).**

“...that the Code establishes “prima facie” the laws of the United States, the very meaning of “prima facie” being that the Code cannot prevail over the Statutes at Large when the two are inconsistent.” *Stephan v. United States*, 319 U.S. 423 (1943); *United States v. Welden*, 377 U.S. 95 (1964).

“The Code establishes prima facie what the laws of United States are but to the extent that provisions of Code are inconsistent with Statutes at Large, The latter will prevail.” *Best Food, Inc. v. United States*, 147 F Supp 749 (1956).

“Internal Revenue Code construction to Statutes at Large must be made by individual section and subsection since each section and subsection is derived from their own set of Statutes at Large pamphlet, Joint Committee in Taxation, ‘Derivations of Code Sections of the Internal Revenue Codes of 1939 and 1954 (JCS-1-92), January 21, 1992, U.S. Government Printing Office’.”

As can be easily understood by the above cases, the Statutes at Large prevail over Title 26 of the United States Code. For your total comprehension, perhaps a review of the following is in order.

**1. Assessment Authority** - Assessment authority rests in Title 26 USC § 6201. Legal presumption of lawful authority of Section 6201 used by the IRS, as applied to my client(s), is hereby refuted and rebutted for the collection of income tax.

Section 6201 of the Internal Revenue code is derived from section 3182 of Revised Statutes of 1874. The types of taxes authorized by Congress to be assessed are described in crystal clarity in Statutes at Large enacted on Dec. 24, 1872, chap. 13, sec. 2, vol. 17, page 402 which describes authorized assessment of taxes by the Secretary and apply *only to tobacco and distilled spirits*. The intent of Congress has not changed, as there has been no amendment to the Statute at Large to date. My client(s), «ClientName», Was/were not involved in any trade or business having to do with tobacco or distilled spirits for the years in question.

**2. Levy by Distraint** – Authority to levy by distraint rests in Title 26 USC § 6331(a). Legal presumption of lawful authority of IRC 6331 used by the IRS is hereby refuted and rebutted as it applies to my client for the collection of income tax for the following reasons.

Section 6331(a) was derived from the 1954 code, which was derived from Sections 3310, 3660, 3690, 3692 and 3700 of the 1939 Code. (Joint Committee on Taxation, Derivations of Code Sections of the 1939 and 1954, 1992, U.S. government)

Section 3690 is the single identifying section on the species of tax that can be collected by distraint and was derived from Revised Statutes of 1874 section 3187 and is titled “Taxes collectible by distraint”. The actual Statute at Large enacted by Congress, which conclusively reveals Congressional intent as to taxes authorized to be collected by levy and distraint was enacted on July 13, 1866 and refers with great specificity *only to taxes on cotton and distilled spirits*. (See Chapter 184, Section 9, vol. 14, pages 98, and 106 of the Act attached). The Statute at Large has not been amended to this date, therefore the original intent of Congress has not changed. My client, «ClientName», was/were not involved in cotton or distilled spirits for the years in question.

The above Statutes rest in complete harmony with the official Code of Federal Regulations Index that clearly shows the implementing regulations for Title 26. The implementing regulation for *Title 26 §§ 6201 and 6331* is *Title 27 Part 70*, which is a regulation promulgated and administered by the Bureau of Alcohol, Tobacco, and Firearms and deals exclusively with excise taxes on excise taxable events, not income taxes. This agency collects stamp taxes, which is the species of tax applicable to tobacco, cotton and distilled spirits. According to 1 CFR 1 § 21.21 each agency shall publish its own regulations and may not cross-reference to another agency unless it meets the exceptions as published

in the Federal Register. The Internal Revenue Service has promulgated no implementing regulations for sections 6201 and 6331, therefore no statutory authority exists to assess or levy my client(s).

Consequently, since there exists no statutory authority for the Internal Revenue Service to assess or levy my client«ApostSApost» property, you District Director and «TargetAgentTitle», «TargetAgentCity», are acting without any lawful authority. The legal obligation and duty now rests with you to demonstrate to me any documented evidence to the contrary. Absent that evidence, you are in violation of my client's Constitutional right to due process of law.

Therefore, I demand you withdraw any and all Notice's of Levy from my client's records, and from wherever else they may be recorded, send a Release of Levy to all who received a Notice of Levy and cease all collection action against «ClientName».

I regard any collection action against my client(s) as exaction. This is defined by Internal Revenue regulation **26 CFR 601.106(1) Rule 1:**

**An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of property without due process of law, in violation of the Fifth Amendment of the United States Constitution. Accordingly, an appeals representative in his or her conclusions of fact or application of the law shall hew to the law and the recognized standards of legal construction.**

Should collection action continue on my client(s) or if you refuse to respond to this Implied Notice within twenty (20) days from receipt of this letter, I will file a complaint with the Treasury Inspector General for Tax Administration in Washington, D.C. and ask that you be terminated for misconduct as per Section 1203 of the Restructuring and Reform Act of 1998.

A copy of this Notice may be sent to the appropriate Congressmen. We will ask them to look into this misapplication of 26 USC §§ 6201 and 6331 regarding «ClientName». I will also ask the Congressmen to contact your office and inquire as to whether the Restructuring and Reform Act of 1998 is being administered to the letter and spirit of the law, according to the mandate of Congress.

However, if there is any section within the Statutes at Large that rebuts the evidence I have presented, please forward same to me at once. Upon receipt of a proven rebuttal of the aforementioned Statutes at Large, I will withdraw my objection.

Best regards,

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Your Signature

Cc: Congressmen  
«ClientName»  
«TargetAgentTitle», «TargetAgentCity»