

Alvin D. Public  
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Broken Arrow, Oklahoma 73753-9785  
(580) 444-9999 – best time to call = anytime – just call me!

Congressman Frank Lucas  
2728 Williams Avenue, Suite F  
Woodward, OK 73801  
(580) 256-5752

Senator James M. Inhofe  
1924 S. Utica Avenue, Suite 500  
Tulsa, Oklahoma 74104-6511

Senator Tom Coburn, M. D.  
1800 South Baltimore, Suite 800  
Tulsa, Oklahoma 74119

Dear Congressman Lucas:

I regret having to write to you for the third time regarding my being harassed by the IRS. Apparently, you lack sufficient funding for staff to respond to my request. First, in lieu of a Freedom of Information Act Request, I request that you furnish me with a copy of your annual budget; and please, clearly identify the sources of all funds. My theory is that you are using tax payer financed property to aid and abet a scheme of extortion warranting your removal from office as well as your prosecution. Alternately, you can do your duty to assist me in requiring the IRS to cease and desist harassing me with a steady stream of demands for money that lack evidentiary support.

To verify that you are a competent Congressman who shows fidelity to your presumed oath to uphold the Constitution and bolster your advocacy on my behalf regarding a continuing pattern of harassment by the IRS:

1. As I have requested a collection due process hearing for the years in question but have heard nothing regarding my requests for a “CDPH” for well over a year, has Congress revoked, suspended, or repealed administrative due process as a means for tax payers to

get a determination of their tax bills? If administrative due process has not been revoked, suspended, or repealed, then please do your duty to secure the commitment of the IRS to leave me alone until I have exhausted my administrative due process rights regarding the determination and possible re-determination of my tax bill.

2. Some of the papers that I receive from the IRS threaten a levy; however, the only authority that I have found for an IRS levy is at 26 U.S.C. § 6331. Please review or have your legal advisor review 26 U.S.C. § 6331 which appears only to apply to those employed by the Federal Government and those contracting with the Federal Government. Since 26 U.S.C. § 6331 appears only to apply to those employed by the Federal Government or those contracting with the Federal Government, what statute authorizes the IRS to levy me, a person engaged in harmless labor in the private sector? If you are unable to find any statutory authority for the IRS to levy those in the private sector, please explain why sending me a notice of intent to levy does not rise to a level of felony extortion, to wit:

26 U.S.C. Sec. 7214. **Offenses by officers and employees of the United States**

-STATUTE-

(a) Unlawful acts of revenue officers or agents

**Any officer or employee of the United States acting in connection with any revenue law of the United States -**

(1) **who is guilty of any extortion or willful oppression under color of law**; or (2) **who knowingly demands other or greater sums than are authorized by law**, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or (3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or (4) who conspires or colludes with any other person to defraud the United States; or (5) who knowingly makes opportunity for any person to defraud the United States; or (6) who does or omits to do any act with intent to enable any other person to defraud the United States; or (7) **who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement**;

or(8) **who, having knowledge or information of the violation of any revenue law by any person,** or of fraud committed by any person against the United States under any revenue law, **fails to report, in writing, such knowledge or information to the Secretary;** or (9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do; **shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both.** The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. **The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.**

3. Some of the papers that I receive from the IRS notice me of a lien; however, when I check with the Secretary of State of Oklahoma as well as the property records in the County where I own property, I am unable to find any liens obligating me filed to the favor of the United States Treasury. It is true is it not that a notice of lien is *in choate* and cannot operate to impose a legally foreclosed lien? It is also true is it not that before the IRS can lawfully foreclose a lien that the Tax Division of the United States must file a complaint against the tax payer in the Federal District Court where the tax payer is domiciled and reduce the tax payer's assessment or assessments to judgment, then file a lien in the county records where the tax payer owns property supported by an abstract of the judgment? Pursuant to this request, please furnish me with a certified copy of any and all judgment liens against me to the favor of the United States Treasury. If you are unable to furnish me with a certified copy of a lien against me to the favor of the United States Treasury, please explain why sending me a notice of lien does not rise to a level of felony extortion as articulated above.

4. Since the GAO audit of the IRS reported to Congress in 1996 verified that the IRS had no trustworthy records and another audit released earlier this year confirmed that in 2008 the IRS still has no trustworthy records and since the IRS' records are technically *business records* and since business records are inherently hearsay unless introduced by and through the person who actually kept the record or supervised the keeping of the record at or near the time of recordation of the original record kept in the normal course of the business, commission, or agency, please explain why every single time that the IRS sends me a record which purports to be a record relating to my tax identification number is not a violation of 26 U.S.C. Sec. 7214(a) because it lacks trustworthiness.

5. Since the IRM provides that IRS must exhaust administrative remedies prior to collection activity meaning that the IRS must notice the tax payer of a deficiency via a *statutory notice of deficiency*, please furnish me with a certified copy of a statutory notice of deficiency sent to me. Also, if you are able to procure such a document, please clearly mark, not the statute which authorizes the production of such a notice, but the statute, clearly identified on the notice which makes me subject to and liable for a tax. If you are unable to procure a certified notice of deficiency sent to me and/or cannot cite, from the notice of deficiency *that* certain statute that makes me subject to and liable for a tax, please explain why sending me anything which is in the nature of an attempt to collect a tax bill does violate 26 U.S.C. Sec. 7214(a).

6. I believe that the Federal Income Tax system is a voluntary system of assessment and payment, to wit: The existence of the power of the federal government to levy is essential to our **self-assessment tax system** in that it encourages **voluntary compliance with the tax laws** and furthers the collection of taxes described in *Bull v. United States*, 295 U.S. 247, 79 L. Ed. 1421, 55 S. Ct. 695 (1935), as "the life-blood of government, and their prompt and certain availability an imperious need." **NOTE:** Please do misconstrue this statement to the effect that I believe that the payment of Federal Income Tax is voluntary – I don't believe that payment of income taxes is voluntary. My research reveals that the following statutes and sections of code are required for a person, in the private sector, to assess themselves regarding their income taxes due:

26 CFR 301.6203-1  
26 CFR 1.48-2  
26 CFR 1.65.1  
26 CFR 1.863-1  
26 CFR 1.863-3  
26 CFR 1.863-4  
26 CFR 301.6203-1  
26 U.S.C.A. § 301.6203-1  
26 USC 1  
26 USC 482  
26 USC 58  
26 USC 6203  
26 USC 631  
26 USC 861  
26 USC 862  
26 USC 863  
26 USC 871  
26 USC 882  
26 USC 901  
26 USC 904  
26 USC 905  
26 USC 925  
26 USC 935  
26 USC 936  
26 USC 941  
26 USC 952  
26 USC 953  
26 USC 957  
26 USC 994  
26 USC 999

If your research reveals that additional statutes and sections of code should be added to this list please inform me what they are. If any of the statutes or sections of code listed above have been repealed, please inform me which ones have been repealed. Since, for the years in question, I have used the above and foregoing statutes and sections of code and have determined that I do not have sufficient taxable income to warrant the filing of a return for the years in question, please inform me why, for far longer than one year, the IRS refusing to provide me with the opportunity to show a tax examiner my calculations coupled with repeated demands by the IRS to pay an unverified tax bill do not rise to a violation of 26 U.S.C. § 7214(a).

7. Since all federal employees except the President of the United States are required to take an oath to uphold the Constitution of the United States and maintain a copy of the oath for public inspection at their place of service or court, please explain why a judge's, prosecutor's, attorney for the Tax Division of the United States Department of Justice's, or an IRS agent's failure or refusal to take an oath to uphold the Constitution of the United States and maintain a copy of their oath for public inspection at their place of service or court does not warrant termination of their employment. Also, please procure a certified copy of the oath to uphold the Constitution for each and every agent who has communicated to me as indicated on the attached exhibits as well as the Commissioner of Internal Revenue.

8. To the best of my knowledge, my duty to the United States can only arise under statute or contract. Since I am not a government contractor, is there any other theory in law that you can inform me of so that I can be vigilant to do my duty to my country other than my duties arising under statutes? Since Article I of the Constitution specifies that only Congress can make federal laws imposing duties on private persons, please contact the Commissioner of the Internal Revenue Service on my behalf, reference the attached copy of a paper that I received from the IRS, and require of the Commissioner which of the following taxing statutes apply to me:<sup>1</sup>

26 U.S.C. § 4001, 26 U.S.C. § 4003, 26 U.S.C. § 4041, 26 U.S.C. § 4042, 26 U.S.C. § 4051, 26 U.S.C. § 4061, 26 U.S.C. § 4064, 26 U.S.C. § 4071, 26 U.S.C. § 4081, 26 U.S.C. § 4082, 26 U.S.C. § 4121, 26 U.S.C. § 4131, 26 U.S.C. § 4161, 26 U.S.C. § 4173, 26 U.S.C. § 4181, 26 U.S.C. § 4217, 26 U.S.C. § 4251, 26 U.S.C. § 4261, 26 U.S.C. § 4371, 26 U.S.C. § 4401, 26 U.S.C. § 4461, 26 U.S.C. § 4471, 26 U.S.C. § 4481, 26 U.S.C. § 4611, 26 U.S.C. § 4661, 26 U.S.C. § 4671, 26 U.S.C. § 4681, 26 U.S.C. § 4901, 26 U.S.C. § 4911, 26 U.S.C. § 4912, 26 U.S.C. § 4940, 26 U.S.C. § 4941, 26 U.S.C. § 4942, 26 U.S.C. § 4943, 26 U.S.C. § 4944, 26 U.S.C. § 4951, 26 U.S.C. § 4952, 26 U.S.C. § 4953, 26 U.S.C. § 4955, 26 U.S.C. § 4958, 26 U.S.C. § 4971, 26 U.S.C. § 4972, 26 U.S.C. § 4973, 26 U.S.C. § 4974, 26 U.S.C. § 4975, 26

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<sup>1</sup> If there is a taxing statute which applies to me which has been left of the list of taxing statutes, please inform me of any and all such statutes and require of the Commissioner the factual sufficiency that any of the taxing statutes not on the list apply to me.

U.S.C. § 4976, 26 U.S.C. § 4977, 26 U.S.C. § 4978, 26 U.S.C. § 4979, 26 U.S.C. § 4979A, 26 U.S.C. § 4980, 26 U.S.C. § 4980B , 26 U.S.C. § 4980D, 26 U.S.C. § 4980E, 26 U.S.C. § 4980G, 26 U.S.C. § 4981, 26 U.S.C. § 4982, 26 U.S.C. § 4985, 26 U.S.C. § 4999 , 26 U.S.C. § 5001, 26 U.S.C. § 5041, 26 U.S.C. § 5052, 26 U.S.C. § 5091, 26 U.S.C. § 5101, 26 U.S.C. § 5111, 26 U.S.C. § 5112, 26 U.S.C. § 5121, 26 U.S.C. § 5181, 26 U.S.C. § 5232, 26 U.S.C. § 5235, 26 U.S.C. § 5363, and 26 U.S.C. § 5505.

PLEASE NOTE: if the Commissioner cannot identify which of the above and foregoing statutes or alternately a statute not on the list applies to me, please explain why the IRS sending me anything can impose a duty on me and why the communication does not violate 26 U.S.C. § 7214(a).

SPECIAL NOTE: If you fail or refuse to respond fully to this request for information, please explain why I do not have *de facto* evidence that you have committed the crime of aiding and abetting various persons purporting to represent the Federal Government in their violation of 26 U.S.C. § 7214(a), to wit:

**18 USC Sec. 3** 01/19/04, TITLE 18 - CRIMES AND CRIMINAL PROCEDURE  
PART I – CRIMES, CHAPTER 1 - GENERAL PROVISIONS, Sec. 3. Accessory after the fact Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact. Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

VERY SPECIAL NOTE: If you do your duty to comply with this request for information, please do not send me any material not responsive to this request for information. I specifically request that you not send me IRS propaganda “Why You Have to Pay Taxes” or other similar material as that would not be responsive to this request. I expressly object to IRS and DOJ employees referring to United States Statutes and United States Code as “frivolous tax protestor arguments” and advocate that any representative of the United States Government who calls my or anyone else’s reliance on United States Statutes and United States Code as “frivolous tax protestor arguments” should be terminated and prosecuted as a terrorist, to wit: “Terrorism” as defined in the Patriot Act of 1996, to wit:

Section 802 Definition of Domestic Terrorism

(a)(5) the term 'domestic terrorism' means activities that-

- (A) involve acts dangerous to human life<sup>2</sup> that are a violation of the criminal laws of the United States or of any State;
- (B) appear to be intended
  - (i) to intimidate or coerce a civilian population
  - (ii) to influence the policy of a government by intimidation or coercion;. . . .

FURTHER SPECIAL NOTICE: If you send me any materials which do not have an OMB number, I will contemplate filing a tax payer fraud suit naming you and others similarly situated for using government property to reproduce IRS propaganda intended to effect domestic terrorism.

Thanking you in advance for show fidelity to your presumed oath to uphold the Constitution,

Alvin D. Public

December 22<sup>nd</sup> 2008

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<sup>2</sup> It has become common knowledge that persons perceived to be tax protestors have been summarily imprisoned and tortured and possibly even murdered.