



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0030

247785.521392.484721.26412 2 110.376 1195



REBECCA A FOLLIS
318 WHITMAN ST
MONMOUTH OR 97361-2037183

247785

Notice	CP503
Tax Year	2015
Notice date	July 11, 2016
Social Security number	[REDACTED]
To contact us	Phone 1-800-829-0922
Your Caller ID	571996

Page 1 of 4

Second reminder: You have unpaid taxes for 2015

Amount due: \$1,064.19

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form 1040). If you don't pay \$1,064.19 by July 21, 2016, interest will increase and additional penalties may apply.

Billing Summary

Amount you owe	\$1,055.04
Failure-to-pay penalty	5.11
Interest charges	4.04
Amount due by July 21, 2016	\$1,064.19

What you need to do immediately

Pay immediately

- Pay the amount due of \$1,064.19 by July 21, 2016, to avoid additional penalty and interest charges. You can pay online now at www.irs.gov/directpay.

Continued on back...



REBECCA A FOLLIS
318 WHITMAN ST S
MONMOUTH OR 97361-2037183

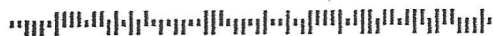
Notice	CP503
Notice date	July 11, 2016
Social Security number	[REDACTED]

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (541-84-7543), the tax year (2015), and the form number (1040) on your payment and any correspondence.

Amount due by
July 21, 2016

\$1,064.19

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0025



541847543 CH FOLL 30 0 201512 670 00000106419

Certified Mail # 7015 06400002 8758 507

*Per the Do NOT
Evidences I AM ALSO
GROSS INCOME(S) NOR
I AM ALSO
DECLARE UNDER
ON A W-4 OR
RA DISBURSEMENT)
CERTIFICATION
RENEWABLE ENERGY
PER OMB 1545-0074
UPON SEC 1-23-5*

*NOT
PENALTY OF
FORM 8606
FOR MY
PROCEDURES
FOR*

Rebecca Follis



FRESNO CA 93888-0025

In reply refer to: 1042000000
July 21, 2016 LTR 2645C KO
██████████ 201312 30
Input Op: 1009960022 00044795
BODC: WI

REBECCA A FOLLIS
318 WHITMAN ST S
MONMOUTH OR 97361-2037

IS THIS NOT MY EVIDENCE

Taxpayer identification number: 541-84-7543
Tax periods: Dec. 31, 2013

Form: 1040

My ADD OR

Dear Taxpayer:

We received one of the following items from you or your authorized third party on May 23, 2016.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

I AM DENIED FOR YOU CLAIM

We're working on your account. In order to provide a complete response, we need an additional 45 days to let you know what action we are taking on your account. You don't need to take any further action now on this matter.

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter. However, you don't need to take any further action at this time.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

Rebecca Follis



038847



(<https://www.cornell.edu>)Cornell University Law School (<http://www.lawschool.cornell.edu/>)Search Cornell
(<https://www.cornell.edu/search/>)

CFR ([/cfr/text](#)) › Title 26 ([/cfr/text/26](#)) › Chapter I ([/cfr/text/26/chapter-1](#)) › Subchapter A
([/cfr/text/26/chapter-1/subchapter-A](#)) › Part 1 ([/cfr/text/26/part-1](#)) › Section 1.1-1

26 CFR 1.1-1 - Income tax on individuals.

eCFR ([/cfr/text/26/1.1-1?qt-cfr_tabs=0#qt-cfr_tabs](#))

Authorities (U.S. Code) ([/cfr/text/26/1.1-1?qt-cfr_tabs=1#qt-cfr_tabs](#))

Rulemaking ([/cfr/text/26/1.1-1?qt-cfr_tabs=2#qt-cfr_tabs](#))

Beta! ([/lil/ecfr_beta](#)) The text on the eCFR tab represents the unofficial eCFR text at ecfr.gov.

§ 1.1-1 Income tax on individuals.

(a) *General rule.*

(1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than \$10,000 (less than \$5,000 for taxable years beginning before January 1, 1970) see section 3. The tax imposed is upon taxable income (determined by subtracting the allowable deductions from gross income). The tax is determined in accordance with the table contained in section 1. See subparagraph (2) of this paragraph for reference guides to the appropriate table for taxable years beginning on or after January 1, 1964, and before January 1, 1965, taxable years beginning after December 31, 1964, and before January 1, 1971, and taxable years beginning after December 31, 1970. In certain cases credits are allowed against the amount of the tax. See part IV (section 31 and following), subchapter A, chapter 1 of the Code. In general, the tax is payable upon the basis of returns rendered by persons liable therefor (subchapter A (sections 6001 and following), chapter 61 of the Code) or at the source of the income by withholding. For the computation of tax in the case of a joint return of a husband and wife, or a return of a surviving spouse, for taxable years beginning before January 1, 1971, see section 2. The computation of tax in such a case for taxable years beginning after December 31, 1970, is determined in accordance with the table contained in section 1(a) as amended by the Tax Reform Act of 1969. For other rates of tax on individuals, see section 5(a). For the imposition of an additional tax for the calendar years 1968, 1969, and 1970, see section 51(a).

(2)

(i) For taxable years beginning on or after January 1, 1964, the tax imposed upon a single individual, a head of a household, a married individual filing a separate return, and estates and trusts is the tax imposed by section 1 determined in accordance with the appropriate table contained in the following subsection of section 1:

Taxable years	Taxable years beginning after 1964	Taxable years beginning after Dec. 31, 1970 (references in this column are to

The Internal Revenue Tax CODE – AS ENFORCED! Well... Perhaps NOT!

My family treats me as a ‘low-life’ for enforcing the TAX CODE as it is written. You think for one (1) second that I am in any way a “Cheating” Tax EVADER!?! The **choice** is always yours. Take the **BLUE PILL** to totally disregard this article and wake up from “insignificance.” ...or take the **RED PILL** and learn **TRUTH!**

“Strap your seatbelt on Dorothy! ‘Cuz Kansas? ...is goin’ BYE BYE!”

Oregon Revenue and Taxation Code:

Section 316.022:

(6) Section 63 of the Internal Revenue Code, relating to **TAXABLE INCOME DEFINED**, shall apply, except as otherwise provided.

Internal Revenue Code (IRC):

26 U.S. Code § 63 - Taxable income defined

(a) In general

Except as provided in subsection (b), for purposes of this subtitle, the term “**taxable income**” means “**GROSS INCOME**” minus the deductions allowed by this chapter (other than the standard deduction).

Oregon Revenue and Taxation Code:

316.013 Determination of federal adjusted gross income.

Unless the context requires otherwise and notwithstanding ORS 316.012, whenever, in the **calculation of Oregon taxable income, reference to the taxpayer’s federal adjusted GROSS INCOME** is required to be made, the taxpayer’s federal adjusted **GROSS INCOME** shall be as determined under the provisions of the Internal Revenue Code as they may be in effect for the tax year of the taxpayer without any of the additions, subtractions or other modifications or adjustments required under this chapter and other laws of this state applicable to personal income taxation. [1985 c.802 §3a; 1999 c.580 §3; 2009 c.5 §29; 2009 c.909 §§31,32; 2010 c.82 §26]

Internal Revenue Code (IRC):

26 U.S. Code § 61 - Gross income defined

Section 61 states that "except as otherwise provided in this subtitle 'GROSS' income means all income from whatever 'SOURCE' derived"

**26 U.S. Code § 861 - Income from "SOURCES"
[Emphasis Added] within the United States:**

Code of Federal Regulations 1.861-8(f)(1)

...in which the "SOURCES" thereof [Regardless of the PURPOSELY COERCED AND MISLEADING and thus SEVERELY INACCURATE "interpretation" to list only the "ITEMS" thereof as very convincing FALSE TESTIMONY by the "Legal Information Institute" published by Cornell University, et al.] SHALL instead be LISTED as "PASSED into LAW" as:

- (i) Overall limitation to the foreign tax credit.
- (ii) [Reserved]
- (iii) DISC and FSC taxable income.
- (iv) Effectively connected taxable income. Nonresident alien individuals and foreign corporations engaged in trade or business within the United States,...
- (v) Foreign base company income.
- (vi) Other operative sections.
 - (A) ...foreign source items of tax...
 - (B) ...foreign mineral income...
 - (C) [Reserved]
 - (D) "...foreign oil and gas extraction income..."
 - (E) "...citizens entitled to the benefits of section 931 and the section 936 tax credit..."

- (F) "...residents of Puerto Rico..."
- (G) "...income tax liability incurred to the Virgin Islands..."
- (H) "...income derived from Guam..."
- (I) "...China Trade Act corporations..."
- (J) "...income of a controlled foreign corporation..."
- (K) "...income from the insurance of U.S. risks..."
- (L) "...international boycott factor...attributable taxes and income under section 999..."
- (M) "...income attributable to the operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936..."

This is very important in light of the fact that the U.S. Supreme Court has determined that the Congress acts intentionally and purposely in the inclusion or exclusion of something in a law. Or simply, if a particular source is not on the list, it is effectively 'excluded' from 'Gross Income'.

Which of the above 'sources' do your, your employees, or your clients 'income' or 'items' derive from? Do you see anywhere on this "SPECIFIC" list of sources that would include income as a District Judge for the Superior Court of California In and For the County of Calaveras or Correctional Fire Captain for the State of California Department of Corrections?

It is not always what is *in* a law that is important. Sometimes what is *not stated* in a law is also equally important.

Especially if you're assuming something is in a law, when it clearly is not.

- 1.) Section 61 states that '**GROSS**' is income from '**sources**' which are taxable.
- 2.) Section 861 states the '**sources**' from within the U.S. that are taxable in relation to foreigners.
- 3.) Code of Federal Regulations 26 § 1.861 only cites U.S. Citizens earning foreign income as having income from a **taxable "SOURCE" under the law**.

Let's take a look at 861. When you examine 861's regulations, you find the admission in 1.861-8 (a)(4), that income must come from a specific **source** to be taxable. If you examine the sources in 1.861-8 (f)(1), you will find that the domestic sources are only applicable to **non-resident aliens and foreign corporations**. The others listed are foreign sources that U.S. citizens would definitely be taxed upon.

To wrap up the thesis, the five sources listed in (f)(1), four of them are repeated as **non-exempt** income pursuant to 26 CFR section 1.861-8 (T)(d)(2)(iii). And pursuant to 1.861-8 (T)(d)(2), all

income that is EXEMPT, excluded (not listed), or eliminated from the law, is exempt income.

Since the law is so plainly structured to be taxing foreigners, and foreign earned income, we must have some specific citation of law specifically taxing U.S. citizens on their domestic source income, as the Secretary has made the list of U.S. sources that are taxable in 26 U.S.C. § 861, applicable only to foreigners.

Remember, the only form required to be filed by U.S. Citizens, pursuant to section 1.1-1 of the Code of Federal Regulations, is Form 2555 Foreign Earned Income!

'Exempt Income'

26 CFR § 1.861-8T(d)(2)(ii)(A)

"In general. For purposes of this section, the term "**exempt income**" means any income that is in whole or in part, exempt, *excluded*, or eliminated for federal income tax purposes." (Emphasis added)

"Exclusion" which is defined in Black's Law Dictionary, in part, as follows:

'Denial of entry or admittance.'

This law confirms our position, in simple terms according to Black's Law Dictionary, that if the income in question comes from a source 'excluded' from the law, and thus not mentioned within the law as being taxable, it cannot then meet the source requirement of section 61(a) to be "Gross income" and is by definition EXEMPT.

This is a prime example of what we mean by the statement that... What is not within a law is just as important as what is!

The simple 'rule of thumb' to remember about 'tax law' is that the entire 'Tax Code' and the topic of 'Income Tax' is built on the foundation of '**Gross Income**' as defined in § 61 of the Internal Revenue Code...

It is widely accepted by the courts and most Americans who will comprise a jury, that in 1913 the U.S. Congress enacted the 16th Amendment to lay a tax upon incomes from "...whatever **source** derived..." In the case of *James v. U.S.* the U.S. Supreme Court has determined that the Amendment means exactly what it says, and that "**source**" is important.

The same phraseology is applied in 26 United States Code (Internal Revenue Code) § 61(a), which defines the "**Gross income, which is ultimately taxed as "Taxable income" (26**

U.S.C. § 63) in 26 USC § 1 and a return is required to be filed on as set forth in 26 § 6012, to the effect that the actual statute states that "**gross income**" is income from whatever '**source**' derived. This is also confirmed by the U.S. Supreme Court in the case of *U.S. v. Burke* as the Court again has included the stipulation of "**source**" in its legal determination that all of the **words in the law exist within the law with purpose and authority**. (Emphasis added)

Before we continue, we must examine the legal definition of "**source**" as set forth in Black's Law Dictionary. The legal definition reveals that a "**source**" is not a thing, but is a place or circumstance.

It is at this point that the first crucial error is made by the reader of the law as the reader usually does not understand that the law means exactly what it says and is not subject to anyone's interpretation, as even the U.S. Supreme Court lacks any such power. The error is one reading the remainder of § 61 before the list of the items 1 to 15. These items 1 through 15 have been read by millions to be "**sources**" of "**gross income**" when in fact, as set forth in the rules promulgated by the Secretary of the Treasury in 26 CFR § 1.861-8(a)(3) these **items listed are not "sources"** as set forth under the law but are merely "items".

Most accountants refuse to even see the word "**source**" in the law and thus avoid its very significance. This was done by one accountant recently, despite his pointing out that the word "**source**" reportedly appears 214 times in the United States Code. Such an approach renders the word "**source**", as employed by the Congress superfluous (of no effect) in the face of the fact that **the law states that 'items' come from a 'source'**.

In our search for 'sources' we came upon 26 CFR § 1.861, the Regulations for § 861 Sources of Income from within the United States. This was the only section of law addressing U.S. source income and we hoped to find the taxable U.S. sources here. In the process we learned that we were further correct, as our understanding of the law is supported by the next rule as shown in 26 CFR § 1.861-8(a)(4). This law states that in order to have taxable income, **one must have items of gross income from a taxable "source" as listed in 26 CFR § 1.861-8(f)(1)**. This next law lists all of the taxable 'sources' from which one must have items of income in order to have a taxable income for the purpose of the federal income tax. Upon review of this list, **it should be clear to most U.S. Citizens that they never made any 'GROSS INCOME' as they never made any income from any of the taxable sources as set forth under 26 CFR § 1.861-8(f)(1)**.

Now, for the doubters in the crowd, it has been set forth by the Secretary of the Treasury in the Code of Federal Regulations at 26 CFR § 1.861-8(a)(1) that these are the rules that his office has set forth to be used for the purpose of determining income which is taxable for the purposes of the federal income tax.

Follow this next point...

The Congress wrote in the Amendment "...*whatever source derived...*", after which, the Secretary made a list of *specific* "sources" in the Code of Federal Regulations, the Regulation was then published in the Federal Register for correction before becoming the law as agreed to between the Congress and the Administration. Therefore, it is plain to see the **LEGAL FACT** that the Secretary has limited the taxable sources to those that are clearly listed in 26 CFR § 1.861-8(f)(1) **for the law means exactly what it says, and the Congress has not protested the Secretary's actions.**

Furthermore, the Secretary has set this fact into stone so to speak. The fact that 26 CFR 1.861 sets forth the rules for determining taxable income for the income tax, this section of the regulations are the only such rules, there are no others. So, it is equally revealing in the Temporary Regulation of 26 CFR § 1.861-8T(d)(2)(ii)(A) that "exempt income" means income which is "excluded" from the law, **and that § 1.861-8T(d)(2)(iii) lists the "Income that is not considered tax exempt."** **Between these two sections of regulations, that which is to be taxed is by law very limited.**

Black's Law Dictionary 6th Edition plainly states that the legal definition for an exclusion is therefore that which is denied entry under the law is "**exempt income**," at least in accordance with the instructions given to the IRS by the Secretary of the Treasury.

Here you have it. In the most simplistic terms available and free to all. **The root of the 'income tax' is in "gross income" as defined by law. The root of "Gross income" is a specific taxable source as set forth in the law. Exempt income is income which is "exempt" (an exemption is made or given) "eliminated" (was there but is no longer as it was repealed), or "excluded" (denied entry or admittance into the law). Non-exempt as set forth in the Secretary's rules is income that is income earned by foreigners here in the U.S. and foreign earned income by U.S. Citizens.**

Can you see how the claim that all U.S. Citizens are not subject to the income tax is legally incorrect? If a U.S. Citizen has 'income' from the listed 'source', then that income is then subject to the 'income tax'.

Can you see how the claim that 'the income tax' is 'unconstitutional' is legally incorrect? The 'income tax' is perfectly constitutional... and it is limited in application.

The facts reveal that most American's income *has always been* "exempt income" as defined by the Secretary of the Treasury. Since we were intimidated by the *volumes and volumes* of words which make up all of the internal revenue laws (26 USC and CFR), abided in a belief that the government could and do us no wrong, and were terrified of the idea that we could have been acting under a law incorrectly for so long, we have not seen this simple truth that there are no U.S. taxable sources for U.S. Citizens living and working in the U.S.

We say this with renewed vigor as our position has *recently undergone scrupulous examination* by two CPA's, one also being a Professor. Both were asked to provide citations of the taxable U.S. sources for U.S. Citizens living and working in the U.S., as the Secretary had set

forth rules regarding Foreign income and Foreigners. Neither has bothered, or more likely, has been able to provide the law. Our position is that it *doesn't* exist.

Did the Secretary fail to provide such rules, or did he not have a statute to begin from?

So it is very important to understand that it is not only what a law says that is important, *but also what it does NOT say*. For what it legislates over is included in the law, that which the law does not legislate over is *excluded* from the law.

So I ask, where on the list of “**Taxable**” sources as set forth under 26 CFR § 1.861-8(f)(1) do you see taxable income while performing the duties as the District Judge for the Superior Court of California In and For the County of Calaveras; State of California Correctional Fire Captain at the Avenal State Prison upon the appointment of the California Department of Corrections and Rehabilitation; the “Head Librarian” at Bret Harte Union High School in Angels Camp, California; a tenured school teacher of the Lodi School District at Live Oak Elementary School in Lodi, California; a waitress/hostess at a simple café/restaurant in Murphys, California; a card dealer for a local Casino in Tuolumne County, California; an Auto-Technology Instructor at Modesto Junior College, Modesto, California; etc., etc., etc.? Read on... it only gets better!

For the record, this was my defense at my State Board of Equalization hearing [orchestrated charade] held in San Diego in summer of 2004 for the PUBLIC HEARING of California Franchise Tax Board vs. Richard William Hoffmann, Sr. I utilized a four (4') foot by five (5') poster board supported upon an easel for the entire Board and all other “Defendants” FALSELY accused of some alleged tax liability to view... and therefore LEARN! At the end of my simple twelve minute presentment of said ADMISSIBLE EVIDENCE articulated above, a Board member asked me, “**What line of work are you in?**”

I calmly and confidently stated, “**I am a medically retired Fire Captain/Peace Officer/CODE ENFORCEMENT OFFICER who’s position at the Avenal State Prison as a certified Fire Prevention Officer required I be fully trained as such to read, understand, and interpret Fire- and Life-Safety Codes, Health Codes, Building Codes, Electrical Codes, Plumbing Codes, etc. etc. as ALL such codes, statutes, and regulations of which are written in the same “language.” It was further the responsibility of my position to INSTRUCT the liability of such during mandatory “Orientation” training I conducted for all new staff assigned, and in the course of my monthly, quarterly, and annual inspections of my prison facility as a direct representative of the California State Fire Marshal, to efficiently and effectively discover any potential violations, and upon the complete investigation, attempt to correct any or all “issues” on-site, and if not, to provide a ‘reasonable’ time for identified necessary correction(s) to be made upon re-inspection. It was also my responsibility to determine if any potential violation(s) created an immediate Fire- or Life-Safety THREAT, and if so, upon my appointed authority to do so, I would then ‘RED-TAG’ the ‘Life and/or Health-Safety Threat’ until the original integrity thereof was fully restored. At which time, and only upon proper re-inspection, would said ‘RED-TAG’ be removed.**”

I made it clear that if you know how to read, interpret, apply, and enforce the Fire- and Life-Safety codes, in addition to Title 15 of the California Government Code as it applies to the lawful supervision, safety, and security of incarcerated inmates thereof as indicated above, you can then EFFECTIVELY enforce the California Revenue and Taxation Code as it “coat-tails” upon the Internal Revenue Code that you, the reader now KNOW, to therefore make the VALID PRESENTMENT of said ADMISSIBLE EVIDENCE to exonerate one’s self from literally any and all ALLEGED income tax liability literally anywhere in the U.S. as a U.S. citizen working in any State of the Union that is **NOT FOUND ON THE LIST OF ITEMS OF “TAXABLE SOURCES” as set forth under 26 CFR § 1.861-8(f)(1) AS TAXABLE INCOME!**

As you might imagine the Board members at their little circus public hearing “court” charade had NO idea what to do. They covered their microphones to discuss God knows what, looked at me for a moment, covered their microphones again to discuss further, and then paused for several moments, nodded their heads to one another, and one member simply said, **“We’ll discuss and close your case after lunch.”**

WHAT!?! This was a Public Hearing in which the PROCEDURES thereof DEMAND an IMMEDIATE ANSWER or to be continued upon the AGREEMENT and/or request of said Defendant! **I did NOT agree!** I presented all **ADMISSIBLE EVIDENCE** as articulated above and was NOT going to stand down to this DIRECT VIOLATION to my CIVIL RIGHTS for an IMMEDIATE ANSWER. In my defense to uphold the SPECIFIC RULES OF CONDUCT of my Public Hearing I was only able to state, **“But what about the ad...”** before I was IMMEDIATELY interrupted and in a VERY firm insulting manner from this wannabe public official/representative who stated, **“Not another word! ...NOT ANOTHER WORD!!!” as he struck the gavel repeatedly to cease and desist my presentment of any further ADMISSIBLE EVIDENCE that could possibly destroy the credibility of this orchestrated CHARADE that was to continue against all other parties facing unavoidable conviction!**

I listened to defendant after defendant after defendant lose every resource they had worked so hard to earn as persons and business owners working within the State of California who ALL could have used my same ADMISSIBLE EVIDENCE in their defense to be FULLY EXONERATED in literal seconds with the very same poster board I would have been happy to lend each and every one of them in the NAME OF JUSTICE. During the lunch hour, I ran into one of these wannabe public official Board members on the sidewalk on our way to a nearby restaurant. I stopped this “elected/appointed official” and made the simple request for his business card... as a PUBLIC SERVANT... well within my CIVIL RIGHTS to do so.

However, his wannabe body-guard stepped between us to make it perfectly clear I was more than close enough, and stated in very firm voice, **“He doesn’t have to provide you anything!”**

I immediately reiterated the FACT to this alleged body-guard that he is not only my public servant, but his too! And as such he is required, by the election and/or appointment thereof, to provide his office address and phone number within the district he represents for any and all citizens, and by law, he is required to provide unlimited access thereof to bring forth literally any and all concerns as necessary and/or desired.

I was again instructed, “Back off!” ...and to remain at a “safe” distance and that no identification or any other verification of his public office would be provided to me whatsoever. What an outrage! Who did he think he was!?! This is the United States of America where we SHALL have any access to our public officials to express literally any and all concerns! I simply complied to yet another SEVERE violation of my Civil Rights and peacefully walked away with my constituents to try to enjoy our lunch from these “God figures” who thought that I was STUPID enough to honestly believe they could conduct themselves, even yet again as demonstrated earlier that morning during my charade hearing, as clearly above any law or “alleged” valid directive of courtroom procedure.

When I returned to the alleged “courtroom” after lunch, and once it was determined the afternoon hearing could commence with all the NEW, virtually unaware and therefore totally “IGNORANT” defendants accounted for, a lead Board member stated, **“Now in the case of the California State Franchise Tax Board vs. Richard William Hoffmann, Sr., \$8,934.19 in income tax liability and fees PLUS an ADDITIONAL \$1,000.00 in frivolous filing fees!” ...and down the gavel slammed!**

But again as I began to open my mouth in my defense to the PRESENTMENT OF ADMISSIBLE EVIDENCE submitted hours ago and forgotten as ENTERED as it is articulated in every detail within the article above, I was instructed in a very insulting manner, **“NOT another word! Case CLOSED! Another syllable out of you and you’ll be found in Contempt of Court!” ...as the gavel again slammed the sound block!**

Can you believe this VIOLATION to my CIVIL RIGHTS!?! This was an outrage but only further continues from here. See, as I witnessed the stenographer typing away to record literally every syllable I expressed in my defense, I knew I had a written and entered “RECORD” that I could use at the higher court to exonerate myself from the near \$10,000.00 in alleged tax liability based solely upon FALSIFIED TESTIMONY and direct violations of procedure that was utilized to preserve, maintain, and further exaggerate said alleged income tax liability in addition to the SEVERE RESULTING DEFAMATION OF CHARACTER UPON MY PERSON as expressed by the Board to all others within the “courtroom” who weren’t even present to hear the above ADMSSIBLE EVIDENCE ENTERED AND RECORDED HOURS EARLIER regarding same. So I THOUGHT I was good to go! I was happy as the above was finally recorded as an Official Public Record that literally anyone could now finally use in any court of law across this great nation in their defense from any alleged tax liability utilizing this “silver bullet” testimony since Al Capone was in direct violation of his ALCOHOL income tax liability!

Did I just mention “alcohol” income tax... in which the headlines in every paper way back when stated, “Capone Sentenced For LIFE for ‘ALCOHOL’ Income Tax EVASION” ...or did it say, **“Capone Sentenced for LIFE for Income Tax EVASION?”** Hmmmm!?! It was the latter folks! To begin the process of the flagrant abuse of the NON-PEACE OFFICER IRS Auditors to convince you that, at the risk of being imprisoned for the rest of your life for an unpayable tax liability that could affect your family for generations to come and will leave you all destitute for life, they have every RIGHT TO DEMAND access to your financial records. They do NOT but only upon their sheer INTIMIDATION, everyone feels necessary to “cooperate” by voluntarily

producing same in hopes to reduce a possible severely negative outcome. But once you do, you are now fully accountable! You just gave up all your RIGHTS for non-disclosure!

The ONLY Income Tax enforcement sworn peace officers that exist are those appointed under the ATF – Alcohol (hence Capone and his LEGAL liability for ALCOHOL income tax), Tobacco, and Firearms. May I ask which one of these you conduct commerce in on a regular basis? And who are you INTIMIDATED by? NON-PEACE OFFICER Auditors who you VOLUNTEER to present your financial records as EVIDENCE against you!?! Shut them down upon ENFORCEMENT of your CIVIL RIGHTS to have them subpoena them... but in a moment you will get why this is futile too! Please consider the following:

What you need to realize is the FACT, that upon your signature when your Human Resources specialist asks you to endorse literally every form under the sun which includes your W-4, that upon getting that ultimate job and/or promotion you have worked so hard to achieve, and the certainty that the LAST thing you want be considered is “uncooperative,” that you in fact, upon signing in wet ink, and therefore under penalty of perjury, DECLARE that you NOW earn taxable “GROSS” income! Which in turn your employer MUST THEN AND ONLY THEN record said TAXABLE INCOME thereof and LEGALLY report your self-declared “gross income” to the IRS... and ONLY upon that ACT that legally creates said record, you are then subsequently required to file a mirrored return that MUST match your employers record to verify the integrity thereof for any alleged interpreted discrepancy(ies) that might “Red Flag” a possible “impropriety.” ...or face the certainty of an audit weeks after notification thereof to sweat bullets every waking moment and loss of sleep on the other end making life miserable until you lose your mind upon the insurmountable COERCED situational stress.

So I contacted the State Board of Equalization to request the VERIFIED ENTERED written transcript RECORD created during the public hearing referenced above. I asked plainly, “**When can I expect a copy of my transcript to be available?**” The totally IGNORANT customer service representative thereof, who had absolutely no idea regarding the details of my “charade” that was executed under the carefully coerced manipulation of said board members, indicated that it would be available in approximately four (4) weeks at \$0.25 per page.

So in the weeks that approached this deadline, the instrument to represent and enforce the \$9,934.19 alleged tax liability NEVER ARRIVED! At exactly four (4) weeks I again contacted the State Board of Equalization to request said copy of said FILED/ENTERED transcript. But after a short wait on the phone, the customer service representative stated, “**I don’t seem to have a record of it. What date and time and where was it you had your hearing?**”

I confirmed it was held in San Diego at the indicated Public Building at the date and time specified. I further stated, “**And please know there will be two (2) transcripts that I need to request as the hearing was interrupted in the morning hours [ILLEGALLY!!!!] and again recommenced shortly after 1:00 PM. So I will need BOTH to complete the PUBLIC RECORD.**” *[Emphasis added!]*

She again had me on hold an extended period of time and stated with great frustration, **“There’s record that you were there, that you have a tax liability of \$9,934.19 but there seems to be absolutely NO record of any transcript available, let alone two (2)! The best I can say is call us back next week as I will give this information to my supervisor and we should have an answer for you then.”** She then finished the phone conversation by stating, **“This is very odd! I’ve never heard of such a thing!”**

The following week I called exactly as instructed and still absolutely no financial instrument from the State of California Franchise Tax Board for the accountability of \$9,934.19 alleged tax liability ever arrived. I asked for the on-duty supervisor and explained my situation in great detail. But after a very long hold time, she finally came on the phone and stated, **“Mr. Hoffmann, according to our records the Court Reporter’s stenograph had apparently failed or ‘broke’ I guess. Hmm. That’s odd. So there is no record of your hearing WHATSOEVER! I am so sorry.”**

I immediately stated, **“Are you kidding me!?! When have you ever been to a courtroom in which a Court Reporter’s stenograph ‘FAILED’ and he/she did NOT raise her hand to interrupt said hearing at that very MOMENT so an official record could be appropriately interrupted until the unit is repaired or replaced, and then and only then recommenced to ACCURATELY record said transcript regarding same!?! Not only should there be my COMPLETE PRESENTMENT of ADMISSIBLE EVIDENCE as I clearly articulated EVERY detail in my defense, but there should be a second transcript for the verbal exchange that occurred within moments upon reconvening after lunch at approximately 1:00 PM. And for the record, even though I was slammed with nearly \$10,000.00 in alleged tax liability, I have still NOT received any formal verification by invoice whatsoever either!”**

She remained very silent for several moments to process the incredible exchange of information that she had never once engaged at any time in her career as she knew for herself there was a SEVERE ERROR in this alleged LEGAL process as EVIDENCED! She again stated, **“I do NOT know what to tell you at this point as this is far beyond the scope of my position even as a supervisor here to investigate. I am very sorry. NEITHER transcript is available to send you.”** She then politely and empathetically to my situation finished the call with the question, **“Can I assist you with any other detail regarding your hearing?”**

I stated, **“No. I’m very confused and truly needed that transcript in defense of my tax liability I allegedly owe in which the instrument thereof should have arrived weeks ago by first class mail, [which was NEVER enforced against me... EVER!] but I truly appreciate your time to put forth the effort to research the details to inform me of what is.”** I then politely terminated the call in which both myself and the customer service supervisor of the State Board of Equalization both hung-up VERY confused.

To close, I never did get any invoice/instrument from the Franchise Tax Board, nor was this levied against any disability retirement disbursement or any future payroll or income tax refund that I did finally file for and receive years later. But as one of the top **“TAX ADVOCATES”** on

the West Coast who has helped countless people from the severe consequences (including pending incarceration) of alleged tax liability by presenting this “defense” contained herein, I then realized there will **NEVER BE A PUBLIC RECORD in any court of law EVER! Even at the FELONY expense of the purposeful destruction of ADMISSIBLE EVIDENCE!** Both me and my constituent from San Diego just told everyone to not contact us ever again and to, **“Play the income tax GAME as we were going back into the ‘Matrix!’ We are DONE!”**

However, in 2007 I was hit by the IRS for over \$27,000.00 in alleged tax liability for the several years going back since I filed EXEMPT with every employer I was hired by both full- and part-time including a position I was “terminated” from upon executing the LEGAL steps to properly ‘disqualify’ my W-4 as an employee of the Napa County Airport in the Spring of 2001. [The “W-4” OMB Form number does NOT exist in the official U.S. Government record as an official U.S. Government document!] It was less than 90 days since my hire date, in which the night before, because I demonstrated complete integrity and exemplary supervisory skills from my first day on duty as an experienced medically-retired Fire Captain, etc., etc., I was then assigned to ‘Close’ the airport facility by myself upon waiting for a private jet to arrive later that night.

The pilot changed his flight plan in-flight as he is approved to do so with the FAA but forgot to inform me until he was well past thirty minutes over-due and only then after completing his flight log upon landing in Dallas, TX. I was a little concerned for his safety for a brief moment but my intuition, as I learned to trust after hundreds of times it protected me as fire fighter, told me everything was fine. I ‘Closed’ the facilities as directed and remember looking forward to the possibility of many years of employment there where my healthy interest in aviation provided me the opportunity to meet some of the most famous people on the planet who walk through those doors every day to enjoy the “Adult Play-Ground” of Napa Valley. I loved this position!

About two (2) hours into my shift the very next day I was summoned from the tarmac to report to my manager [we shared incredible respect for one another]. But as I entered his office I noticed the Human Resources manager sitting in a chair adjacent to the door looking straight forward without ever looking up at me. With Jim behind his desk, and as he could only stare in a downward direction as he avoided to make any eye contact with me whatsoever, he stated, **“Rich, I’m sorry. But I have to TERMINATE you.”**

Terminate? What!?! I was being developed into a manager at a record pace but I was terminated!?! Do NOT disqualify your W-4 with your employer! Lesson learned! Only pursue the legal ground that is your RIGHT to authorize the withholding of income tax at whatever amount you CHOOSE. Enter “Exempt” only if you’re willing to NEVER get a car, home, or small business loan... EVER! Your employer is still coerced/forced through sheer intimidation by the IRS to be ‘compliant’ and still therefore reports to the IRS, to prevent an audit upon them, will still confirm you have still earned “Gross Income” regardless of the truth contained herein.

ONLY take up the issue directly with the IRS. Not your employer! When I asked my HR manager the reason for my termination, she implied in a very matter of fact manner that no explanation would be given nor was any required of her as I was not yet off probation.

The prestigious Law Firm based in San Francisco representing Napa County airport was NOT about to support any such “tax-evasion” and therefore risk being “non-compliant” with the IRS.

In the fall of 2007, the IRS captured HALF my disability retirement disbursement from the State of California and emptied my bank accounts within hours AFTER my direct deposit to effectively extort the rest. I had to IMMEDIATELY file a Chapter 13 Bankruptcy to cease and desist the action in which my credit is still severely affected. Though I could have won in court with the admissible evidence contained herein, perhaps MANY MONTHS OR EVEN YEARS LATER, it still would never have made the public record just as the State Board of Equalization has stricken any evidence thereof. I simply would never have lasted long enough to prevent my being thrown out in the street destitute as an alleged incompetent, invalid unable to care for himself or others for executing such a “stand” for [perceived NON] integrity in this area that literally no one would ever understand let alone support. ...except maybe you now this moment.

That was it! I had a brutally honest conversation with my constituent, and though we helped many who were FALSELY facing incredible alleged tax liability, we declared we were DONE! I suggest no one go down this road unless you own your home out-right and can “hide” your income utilizing other means as the only amount that is truly taxable anyway are “GAINS.” As a result, when you EXCHANGE your LABOR EFFORT for domestic remuneration for legal tender, there truly is NO GAIN ever and therefore shouldn’t be considered taxable on a moral basis period. The only advantage is it creates an accurate accounting to calculate child support.

My Chapter 13 Bankruptcy forced me to pay-back a portion of my alleged tax liability at over \$300.00 per month for three (3) years and even still today I am being labelled on the three (3) credit bureau reports for all to see as a verifiable TAX EVADER! I was DONE being perceived as one who did NOT pay his fair share in the eyes of the ignorant of the VERIFIABLE ADMISSIBLE EVIDENCE contained herein... but especially my family who, in their incredibly deep ARROGANCE, has stated to everyone they know, **“He’s a P.O.S. who takes advantage of everyone!” You should see what happened to him as a “low-life” TAX EVADER!”**

The bottom line is the argument is valid but to anyone who wants to provide for their family and be seen as a person of integrity to those closest to him/her who are ignorant of the evidence contained herein, we are ALL forced to play the income tax EXTORTION game. Otherwise, be a hermit, no matter how RIGHT you know yourself to be, but be at the risk of being constantly viewed as someone who is NOT pulling his own weight and who goes so far, during this time we are losing soldiers in this alleged “War Against Terrorism,” to even be considered to take advantage of the U.S. Government by NOT paying his/her FAIR SHARE. It’s a road I do NOT recommend, but if you find yourself in trouble at all for alleged “back-taxes” BEFORE they convict you in a CHARADE hearing as I experienced with the State Board of Equalization, shove this right back up there backside, knowing full well they will NOT hear (accept) your EVIDENCE as such in front of dozens of others about to lose their livelihood, but it will likely exonerate you from the EXTORTION created upon the SHEER LIES as EVIDENCED herein you may be facing. Just know your UNRECORDED “Tax Issue” will likely disappear and any instrument of accountability will likely not be enforced. “They” want no RECORD of this truth!

“Do you execute the same deliberate maneuver that the State Board of Equalization felt FORCED to do to keep the ‘status quo’ with some alleged misplacement of this Exhibit just as the Stenographer ‘accidentally forgot’ to mention her stenograph failed for those crucial twelve minutes in the morning and AGAIN for 47 seconds that afternoon to inform the Board members to cease and desist said hearing until said unit was repaired/replaced?”
But every court in California is a “Court of Record.” Just how much is at stake since the late 1930’s upon the FULL reimbursement of literally EVERY felony extorted income tax penny as refundable PLUS interest to all “Exempt” domestic remuneration earners? ...including you!?!

I simply gave up the battle for a “REAL LIFE” outside the continual ringing of my phone to address the daily requests of felony extorted souls begging for assistance to uphold the integrity of our laws as passed by Congress. This is now **ENTERED** as sworn testimony in support of my credibility that I am NOT in any way a terrorist threat to others, let alone my sister, here in the **SUPERIOR COURT OF CALIFORNIA IN AND FOR THE COUNTY OF CALAVERAS.**

Form W-4 (2015)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____

For accuracy, complete all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2015
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		5 _____
6 Additional amount, if any, you want withheld from each paycheck _____		6 \$ _____
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here. ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		9 Office code (optional) _____
		10 Employer identification number (EIN) _____

VOID CORRECTED

OMB No. 1545-0119

2015

Form 1099-R

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Copy 1 For State, City, or Local Tax Department

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119	
		\$		2015	
		2a Taxable amount		Form 1099-R	
		\$			
PAYER'S federal identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S name		\$		\$	
Street address (including apt. no.)		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)		8 Other	
		IRA/SEP/SIMPLE <input type="checkbox"/>		%	
10 Amount allocable to IRR within 5 years		9a Your percentage of total distribution %		9b Total employee contributions	
\$		\$		\$	
11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.	
		\$		\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality	
		\$		\$	
		\$		17 Local distribution	
		\$		\$	

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Nondeductible IRAs

► Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.
 ► Attach to Form 1040, Form 1040A, or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions. Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.
 Foreign country name Foreign province/state/county Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2015.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2015 and you made nondeductible contributions to a traditional IRA in 2015 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2015 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2015, including those made for 2015 from January 1, 2016, through April 18, 2016 (see instructions)	1		
2 Enter your total basis in traditional IRAs (see instructions)	2		
3 Add lines 1 and 2	3		
In 2015, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes —————> Go to line 4.		
4 Enter those contributions included on line 1 that were made from January 1, 2016, through April 18, 2016	4		
5 Subtract line 4 from line 3	5		
6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2015, plus any outstanding rollovers (see instructions)	6		
7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2015. Do not include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7		
8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2015. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8		
9 Add lines 6, 7, and 8	9		
10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2015 and earlier years	14		
15 Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b Note. You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).	15		



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CFR (</cfr/text/>) › Title 26 (</cfr/text/26/>) › Chapter I (</cfr/text/26/chapter-1/>) › Subchapter H
(</cfr/text/26/chapter-1/subchapter-H/>) › Part 602 (</cfr/text/26/part-602/>) › Section 602.101

26 CFR 602.101 - OMB Control numbers.

eCFR (/cfr/text/26/602.101?qt-cfr_tabs=0#qt-cfr_tabs)

Authorities (U.S. Code) (/cfr/text/26/602.101?qt-cfr_tabs=1#qt-cfr_tabs)

Rulemaking (/cfr/text/26/602.101?qt-cfr_tabs=2#qt-cfr_tabs)

Beta! (/lii/ecfr_beta) The text on the eCFR tab represents the unofficial eCFR text at ecfr.gov.

§ 602.101 OMB Control numbers.

(a) Purpose. This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part comply with the requirements of §§ 1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (<https://www.law.cornell.edu/cfr/text/5/part-1320>) (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) Display.

CFR part or section where identified and described	Current OMB control No.
1.1(h)-1(e)	1545-1654
1.23-5	1545-0074
1.25-1T	1545-0922
	1545-0930
1.25-2T	1545-0922
	1545-0930
1.25-3T	1545-0922
	1545-0930
1.25-4T	1545-0922
1.25-5T	1545-0922
1.25-6T	1545-0922
1.25-7T	1545-0922
1.25-8T	1545-0922
1.25A-1	1545-1630
1.28-1	1545-0619
1.31-2	1545-0074
1.32-2	1545-0074



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Search results

26 CFR 1.23-5- Certification procedures. (<https://www.law.cornell.edu/cfr/text/26/1.23-5>)

§ 1.23-5 Certification procedures. (a) Certification that an item meets the definition of an ... 1.23-5

...

26 CFR 602.101- OMB Control numbers.
 (<https://www.law.cornell.edu/cfr/text/26/602.101>)

described Current OMB control No. 1.1(h)-1(e) 1545-1654 1.23-5 1545-0074 1.25-1T 1545-0922
 1545-0930 1.25-2T ...

26 CFR Part 1- INCOME TAXES (<https://www.law.cornell.edu/cfr/text/26/part-1>)

standards [Reserved] § 1.23-5 — Certification procedures. § 1.23-6 — Procedure and criteria for
 additions to ...

Public Records: **Online** Status: Active

Truth▶

This site contains REAL police records (court records of driving citations, speeding tickets, felonies, misdemeanors, offenses, mugshots, etc.), background reports, court documents, address information, phone numbers, and much more.

Enter Site

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 (</cfr/text/26/chapter-1/subchapter-A/>) › Part 1

26 CFR Part 1 - INCOME TAXES

There are 46 Updates appearing in the Federal Register for 26 CFR Part 1. View below or at eCFR (GPOAccess) (http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title26/26cfr1_main_02.tpl)

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26 CFR 1.23-5 - Certification procedures.

eCFR ([/cfr/text/26/1.23-5?qt-cfr_tabs=0#qt-cfr_tabs](#)) Authorities (U.S. Code) ([/cfr/text/26/1.23-5?qt-cfr_tabs=1#qt-cfr_tabs](#))
 Rulemaking ([/cfr/text/26/1.23-5?qt-cfr_tabs=2#qt-cfr_tabs](#))

Betal ([/lil/ecfr_beta](#)) The text on the eCFR tab represents the unofficial eCFR text at [ecfr.gov](#).

§ 1.23-5 Certification ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=3c1c4676ddae20a07a9f4fd5caa7fa5f&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) procedures.

(a) **Certification that an item meets the definition of an energy-conserving component or renewable energy source property.** Upon the request of a manufacturer of an item pursuant to paragraph (b) of this section which is supported ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=21c3f73848a89013769c4e0523f652bc&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) by proof that the item is entitled to be certified, the Assistant Commissioner (Technical) shall certify (or shall notify the manufacturer that the request is denied) that:

(1) The item meets the definition ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=1c8af80bc2ce97989d0340df181bcc4&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) of insulation ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=81bdcadf582d51d3c43fae47a88d28b6&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) (see § 1.23-2(c)(1)).

(2) The item meets the definition ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=1c8af80bc2ce97989d0340df181bcc4&term_occur=2&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) of an other energy-conserving component ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=93ca1e2a4b7a384f13cbc64bd18f5dec&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) specified in section 23(c)(4) or former section 44C(c)(4) see (§ 1.23-2(d)(4)).

(3) The item meets the definition ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=1c8af80bc2ce97989d0340df181bcc4&term_occur=3&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) of solar energy property ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=777ae5a872379c01595ebee63268ddd0&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) (see § 1.23-2(f)), wind energy property ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=f0f2defbfe9e0256582df936763ff904&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) (see § 1.23-2(g)), or geothermal energy property ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=6dfc16d62226f021e71b55d3e607d3e2&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) (see § 1.23-2(h)).

(4) The item meets the definition ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=1c8af80bc2ce97989d0340df181bcc4&term_occur=4&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) of a category of energy-conserving component ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=93ca1e2a4b7a384f13cbc64bd18f5dec&term_occur=2&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) that has been added to the list of approved items pursuant to paragraph (d)(4)(viii) of § 1.23-2.

(5) The item meets the definition ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=1c8af80bc2ce97989d0340df181bcc4&term_occur=5&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) of renewable energy source property ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=c82eb85dddaba6d4dc032334135e0861&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) that transmits or uses a renewable energy source that has been added to the list of approved renewable energy sources pursuant to paragraph (e) (2) of § 1.23-2.

(b) Procedure -

(1) *In general.* A manufacturer of an item desiring to apply under paragraph (a) ([/definitions/index.php?](#)

[width=840&height=800&iframe=true&def_id=e1dddec1bf76d3c791454723bed8673c&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) shall submit the application ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=5e8dd7f03a2b7e161ca4cc66fe5293bf&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#)) to the Commissioner of Internal Revenue, Attention: Associate Chief Counsel (Technical), CC:C:E, 1111 Constitution Avenue NW, Washington, DC 20224. Upon being advised by the National Office, orally or in writing, that an adverse decision is contemplated a manufacturer may request a conference. The conference must be held within 21 calendar days from the date of that advice. Procedures for requesting an extension of the 21-day period and notifying the manufacturer of the Service's decision on that request are the same as those applicable to conferences on [ruling](#) ([/definitions/index.php?](#)
[width=840&height=800&iframe=true&def_id=16105fcd8eceb7d22989f5d7b941e4a&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:A:Part:1:1.23-5](#))

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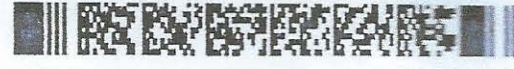
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Certified Mail Fee	\$3.30	0561
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<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	\$0.00	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00	
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Total Postage and Fees	\$4.87	
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Notice date	July 11, 2016
Social Security number	[REDACTED]
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(Expected Delivery Day)
 (Monday 07/25/2016)

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First-Class Mail	1	\$1.57
Large Envelope (Domestic)		
(BAKERSFIELD, CA 93309)		
(Weight: 0 Lb 3.40 Oz)		
(Expected Delivery Day)		
(Monday 07/25/2016)		
Certified	1	\$3.30
Total		\$9.74
Debit Card Remit'd		\$9.74

(Card Name: Debit Card)
 (Account #: XXXXXXXXXXXX6356)
 (Approval #:)
 (Transaction #: 201)
 (Receipt #: 002327)
 (Debit Card Purchase: \$9.74)
 (Cash Back: \$0.00)

Billing Summary

Amount you owed	\$1,055.04
Failure to pay penalty	5.11
Interest charges	4.04
Amount due by July 21, 2016	\$1,064.19

Pay immediately

Pay the amount due of \$1,064.19 by July 21, 2016, to avoid additional penalty and interest charges. You can pay online now at www.irs.gov/directpay.

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Notice	CP503
Notice date	July 11, 2016
Social Security number	[REDACTED]

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- Write your Social Security number (541-84-7543), the tax year (2015), and the form number (1040) on your payment and any correspondence.

Amount due by July 21, 2016 \$1,064.19

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