

Frivolous Return Prog., Stop 4450  
OGDEN UT 84201-0021

In reply refer to: 1483000192  
Nov. 16, 2017 LTR 3176C 0

201612 30  
Input Op: 1486959054 00014417  
BODC: WI

BRIAN WRIGHT  
[REDACTED]

Taxpayer identification number: [REDACTED]  
Form: 1040  
Tax periods: Dec. 31, 2016

Employee identification number: 1000142816 M/S 4450  
Contact telephone number: 866-883-0235  
Contact fax number: 855-246-4886

Dear Taxpayer:

You filed a purported tax return for the tax periods above that claimed one or more frivolous positions or reflected a desire to delay or impede administration of the tax laws. If you don't immediately correct your return, we'll assess a \$5,000 penalty against you.

#### WHY WE ARE CONTACTING YOU

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we determined the information you filed as a purported tax return, on Apr. 15, 2017 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions like yours and repeatedly rejected them as without merit. Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702.

You included a position that has no basis in the law. You're attempting to avoid or reduce tax liabilities or to secure a refund that you're not entitled to.

#### WHAT YOU NEED TO DO

To avoid this penalty, send us a corrected return for each taxable period listed at the top of this letter within 30 days from the date of this letter. Once we receive your corrected returns, we'll disregard the previous documents you filed and won't assess the frivolous tax return penalty for each corrected return you filed.

If you have questions or concerns regarding the information requested



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BRIAN WRIGHT  
[REDACTED]

or response timeframes, please contact the number listed at the top of the letter.

Attach this letter to your corrected returns and mail it to the return address at the top of this letter.

**IF YOU DON'T SEND A CORRECTED RETURN**

If you don't file the corrected returns within 30 days from the date of this letter, or if you submit additional documents asserting a frivolous position, we will assess the \$5,000 penalty for each purported tax return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. Internal Revenue Code Section 6702 provides us the authority to assess this penalty. We won't respond to any future correspondence asserting any frivolous position.

In addition, if we don't hear from you within the 30-day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included in the notice of deficiency and cannot be contested in that Tax Court proceeding.

**ADDITIONAL INFORMATION**

For more information on positions identified as frivolous under Section 6702 see: [www.irs.gov/notice201033](http://www.irs.gov/notice201033). If you don't have a computer, consult a law library to access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.). You can find additional information in a publication titled "The Truth About Frivolous Arguments" available on-line only at [www.irs.gov/frivolous](http://www.irs.gov/frivolous).

See Publication 2105 for basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

If you need forms, schedules, or publications, you can get them by visiting [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

We enclosed a copy of this letter for your records and an envelope for your convenience.

If you have additional questions, you can call us at 866-883-0235,

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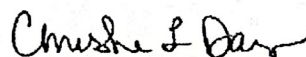
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BRIAN WRIGHT  
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Monday through Friday 7:00 am to 3:30 p.m. MST.

Sincerely yours,



Christine L. Davis  
Program Manager RICS/IVO

Enclosures:  
Copy of this letter  
Envelope  
Publication 1