

Lorry M. Public  
1407 Luce St.  
Dazzell, Ok. 61320

10 February 2007

Department of the Treasury  
Internal Revenue Service  
Att: Regina Owens  
P.O. Box 145585 Stop 8420G  
Cincinnati, Oh 45250-5585

Dear Regina Owens,

Whenever the IRS sends out a Notice of Lien or Levy they violate privacy laws by giving out unauthorized tax information to the public.

For example, when the IRS files a Notice of Federal Tax Lien in the county recorder's office anybody in the world can go look at it, right? They could see everything on that Notice, including your name, social security number and the dollar amount of what the IRS claims you owe, etc.

However, according to 26 USC § 6103, it says that the IRS cannot disclose confidential information to the public unless they have my permission.

Therefore, I looked in the procedural regulations under 26 CFR § 301.6103 that relate to 26 USC § 6103. I found some very interesting reading there - talking about how the IRS must have my written permission before they can disclose anything.

For example, one provision says,

"Generally, information of a confidential nature can only be disclosed upon a taxpayer's written authorization. IRM-1272 Disclosure of Official Information Handbook contains instructions relating to disclosure matters."

Even the IRS' criminal handbook talks about the same thing, the IRS must have my permission. It says the agency cannot disclose a person's confidential information to any third party unless that person completes a Form 2848 or Form 8821. For reference, Form 2848 is the IRS' Power of Attorney and Declaration of Representative form. I have never given my permission. **My rights have been violated!!!!!!**

Form 8821, entitled Tax Information Authorization, and is the IRS' designated form for a person to authorize disclosure of their confidential information.

However, there is a court case in Florida where this was an issue. A doctor sued the U.S. for unauthorized disclosure of information to his clients by an IRS Criminal Investigation Division (CID) agent.

The man, Dr. Reddy, won the case. Evidently, It was rather simple as there wasn't much to the lawsuit, according to Eddie. The only thing the IRS disclosed when questioning his clients was his name, identification number and that Dr. Reddy was under investigation. Furthermore, they included a return envelope addressed to the CID in West Palm Beach, Florida. That was enough to cause a violation of 26 USC § 6103.

When you look at the definition of "return information", investigations and taxpayer identity are included as things the IRS cannot disclose. Yet, they did with Dr. Reddy.

The CID asked Dr. Reddy's clients questions of course, but that's not unauthorized disclosure. The unauthorized disclosure happened when they gave information to his clients.

**What made this case interesting though was that after Dr. Reddy's attorney filed the complaint, the US attorney immediately capitulated. He admitted that what the IRS did was wrong without any resistance. Dr. Reddy didn't have to fight for it at all. Then the US attorney put in a Rule 68 or 69 saying that the IRS was willing the settle for \$1,000 per 126 clients involved, plus court costs and attorneys fees. That's all there was to it.**

The IRS always shows your name, ID number, alleged date of assessment, how much you supposedly owe, interest and penalties, etc.; they show everything. All of that is tax return information that you never authorized them to disclose.

**Therefore, that if the IRS puts that information in the county records, then potentially everybody could see it. If there are one million people in the county, then that could mean an awful lot of money to you at \$1,000 per person. You could always claim that everybody in the county potentially could see it. In reality, it's much more than that though because if the county records are online that means everybody in the world could see it. However, limiting your claim to just the county would keep things within some bounds of reason.**

If you go into court though and the IRS doesn't respond to the charge, then you will get a default judgment against them.

**Let's think about this for a moment. If the IRS filed a Notice of Lien on you in the county recorder's office and you get a default judgment, then what would happen to that Notice of Lien? It would have to disappear from the county records. The county recorder would have to remove it because the default judgment would show that there was no basis for the IRS to disclose your confidential information. Therefore, the IRS had no authority to make that information available to the public since there was no court action.**

Why did the IRS knowingly violating 26 USC § 6103?

The argument has nothing to do with taxes or whether you owe the IRS any money; it's all about procedure.

**The only issue in question is that you didn't give the IRS the required written authorization to release your private information to the public. Even when the IRS sends out a Notice of Levy on someone who do they send it to? They send it to a person's employer or bank, which is the public.**

Yet, the public doesn't have a right to see your confidential information contained on it without a court action being initiated. Actually, the IRS is supposed to have a court ordered judgment before they can ever seize a person's property via a Notice of Levy. **My due process has been violated.**

**The criminal penalties are listed under 26 USC § 7213 and 18 USC § 1905. Then when you look at the Privacy Act it also says that you can go after them civilly and criminally. The criminal penalty is a misdemeanor count and a \$5,000 fine for each offense.**

The pertinent parts and sections of 26 USC 6103 are laid out below.

TITLE 26- INTERNAL REVENUE CODE  
Subtitle F - Procedure and Administration  
CHAPTER 61 - INFORMATION AND RETURNS

Subchapter B- Miscellaneous Provisions

Sec. 6103. Confidentiality and disclosure of returns and return Information

(a) General rule. Returns and return Information shall be confidential and except as authorized by this title.

(1) no officer or employee of the United states,

(2) no officer or employee of any State, any local child support enforcement agency or any local agency administering a program listed In subsection (I)(7)(D) who has or had access to returns or return information under this section, and

(3) no other person (or officer or employee thereof) who has or had access to returns or return Information under subsection (e)(1)(D)(iii), paragraph (6), (12), or (16) of subsection (I), paragraph (2) or (4)(B) of subsection (m), or subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term officer or employee includes a former officer or employee.

(b) Definitions. For purposes of the section -

(1) Return. The term return means any tax or Information return, declaration of estimated tax or claim for refund required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by, on behalf of, or with respect to any person, and any amendment or supplement thereto, Including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

(2) Return Information. The term "return of information" means –

(A) a taxpayer's Identity, the nature, source, or amount of his Income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return

- (B)** any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b)) which is not open to public inspection under section 6110, but such term does not include data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of law, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination, or data used or to be used for determining such standards, if the Secretary determines that such disclosure will seriously impair assessment, collection, or enforcement under the internal revenue laws.

The pertinent parts and sections of 26 USC 7431 are laid out below.

TITLE 26. INTERNAL REVENUE CODE  
Subtitle F- Procedure and Administration  
CHAPTER 76 - JUDICIAL PROCEEDINGS  
Subchapter B- Proceedings by Taxpayers and Third Parties

Sec. 7431. Civil damages for unauthorized inspection or disclosure of return and return information

(a) In general

- (1) Inspection or disclosure by employee of United States. If any officer or employee of the United States knowingly or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against the United States in a district court of the United States.

- (c) Damages. In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of -

(1) the greater of -

- (A) \$1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of -

- (i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus

- (ii) In the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages. Plus

(2) the costs of the action plus

- (3) In the case of a plaintiff which is described in section 7430(c)(4)(A)(iii), reasonable attorneys fees, except that if the defendant is the United States, may be awarded only if the plaintiff is the prevailing party (as determined under section 7430(c)(4)).

The pertinent parts and sections of 26 USC 7213 are laid out below.

TITLE 26 - INTERNAL REVENUE CODE  
Subtitle F - Procedure and Administration  
CHAPTER 75 CRIMES, OTHER OFFENSES, AND FORFEITURES  
Subchapter A - Crimes  
PART 1 - GENERAL PROVISIONS

Section 7213 Unauthorized disclosure of information

(a) Returns and return information

- (1) Federal employees and other persons. It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment be dismissed from office or discharged from employment upon conviction for such offence.

(e) Cross references

- (2) Penalties for disclosure of confidential information. For penalties for disclosure of confidential information by any officer or employee of the United States or any department or agency thereof, see 18 U.S.C. 1905

The pertinent parts and sections of 18 USC 1905 are laid out below.

TITLE 18 - CRIMES AND CRIMINAL PROCEDURE  
PART 1 - CRIMES  
CHAPTER 93- PUBLIC OFFICERS AND EMPLOYEES

Section 1905. Disclosure of confidential information generally. Whoever, being an officer or employee of the United States or of any department or agency thereof, any person acting on behalf of the Office of Federal Housing Enterprise Oversight, or agent of the Department of Justice as defined In the Antitrust Civil Process Act (15 U.S.C. 1311-1314), publishes, divulges, discloses, or makes known in any manner or to any extent not authorized by law any information coming to him in the course of his employment or official duties or by reason of any examination or investigation made by, or return, report or record made to or filed with, such department or agency or officer or employee thereof, which information concerns or relates to the trade secrets, processes, operations, style of work, or apparatus, or to the identity, confidential statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, partnership, corporation, or association or permits any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law shall be fined under this title, or imprisoned not more than one year or both and shall be removed from office or employment.

**So far you have taken \$5200 from me,you(IRS)have put a Fed.Lein on my home.Where is your authority to do this?I have written more than 30 letters trying to get this information.I need the \$5200 back and I need this so called lien off my home.**

So there can be no misunderstanding,I AM NOT challenging the legal basis for the so-called “income”tax or any other for those to whom a tax applies.However,I do expect verification that you are not trying to apply sections of the U.S. tax laws to one who dose not come within the purview of those section

.The only way for someone to obey the law and pay what income tax he owes is for the law to tell him what is taxable and what is not. Obviously,the law would fail to do so if it just told us that something is exempt and tax-free because of the Constitution;but it didn't tell us what that “something” is.Do you see anything so far that could be characterized as “frivolous”? Is there anything objecting to the law,”protesting”the law,or claiming that the law isn't valid? **NO.** Nothing is being ‘argued”here.What types of income are “excluded by law”(i.e.,not subject to the income tax)because they are,under the Constitution,not taxable by the federal government? So naturally,before one files a tax return,he needs to know whether some (or all)of his income is exempt from the tax.If one dosen't do that,he will fail to comply with the law! Moreover,it would be absurd to have a law that requires people to determine what they owe in taxes,while at the same making it impossible for them to do so.

In other words,one who is protesting the **misapplication** of the revenue laws is not protesting the tax.Thus,he is not a tax protester.He is a protester of extortion.

Thanking you in advance for respecting my right to DISPUTE of A **misapplication** of the revenue laws.

The IRS Mission statement is to “Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax with integrity and fairness to all”.I have not received any top quality service but I have received a lot of threatening letters.

I have sent the District Director four letters to Request for Determination Pursuant to 26CFR 301.6201-1.To this date I have receive no reply.

Constitutionally yours,

Lorry M. Public