

Fiona Fiori, Requestor
666 Sorella Avenue
Felicity, Oklahoma

Congressman Frank Lucas
2728 Williams Avenue, Suite F
Woodward, Oklahoma 73801

Dear Congressman Lucas:

As a peaceful state Citizen in your district I lament having to write to you again to:

1. explain that the IRS continues to harass me through a steady stream of money demands lacking competent evidentiary support by the IRS; and to
2. request that you exercise your ability to make the IRS stop harassing me.

For the record of this matter please be aware that while I may be, from time to time, like most any one else, a payer of a tax / tax payer -- I am not a "TAXPAYER". Also, as you are a member of Congress, presumably the same congress that authors and promulgates [the] law, you cannot claim ignorance of the Law.

Perhaps your lack of substantive response to my previous petitions for redress possibly derives from a lack of sufficient funding. Therefore, in lieu of issuing a formal Freedom of Information Act (F.O.I.A) Request, I ask that you furnish me with a certified copy of your annual official budget. Please, clearly identify the sources of all funds as I am in need that accounting to verify whether, or not, you, or your office, use tax payer financed property to aid and abet a scheme of extortion, such as the IRS harassment mentioned above, and herewithin. Participation in such a scheme, knowingly, or not, may warrant your removal from office and possible criminal prosecution for any and all participants. Alternately, you can do your duty to protect me and assist me in requiring the IRS cease and desist harassing me.

I desire now to verify your competence as a Congressman and your fidelity to your [presumed] oath to uphold the Constitution and to bolster your advocacy on my behalf in denunciation of the IRS's continuing pattern of harassing me:

1. Has Congress [somehow] revoked, suspended, or repealed administrative due process as a means for tax payers to get a determination of their alleged tax bills?

a. I have requested a collection due process hearing (CDPH) for the years in question but have heard nothing regarding my requests for a “CDPH” for well over a year now.

b. I have requested a verified assessment (a certificate of assessment signed under penalties of perjury by a duly constituted Assessment Officer) for the years in question and received none from the IRS.

c. If administrative due process has not been revoked, suspended, or repealed, then please do your duty to secure the commitment of the IRS to leave me alone until I have exhausted my administrative due process rights regarding the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 any alleged tax.

2. Some of the papers that I receive from the IRS threaten a levy; however, after a study of Title 26, 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 not engaged in trade or business or involved with the functions of a public office? If you, like I, are unable to find any statutory authority for the IRS to levy those in the private sector then 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.** (Emphasis added by me.)

3. Some of the papers that I receive from the IRS notify me of a lien; however, when I check with the Secretary of State of Oklahoma as well as the Clerk holding the property records in the County where I have property, I cannot find any liens filed to the favor of the United States Treasury obliging me to pay a specific unpaid assessment. Just who is or what is the "United States Treasury"? Does not a notice of lien have *in choate* nature, legally inoperable to impose a foreclosed lien? Must not the IRS follow this procedure in order lawfully to foreclose a lien?

a. the Tax Division of the United States Department of Justice files a complaint against the tax payer in the Federal District Court where the tax payer is domiciled;

b. the court consequent to a lawful trial reduces the tax payer's assessment or assessments to judgment;

c. the IRS files a lien, supported by an abstract of the judgment, into the county records where the tax payer owns property.

Pursuant to this request, please furnish me with a certified copy of any and all judgment liens against me in favor of the United States Treasury. If they exist they should be

readily available to your office. If you cannot do so, please explain why sending me a notice of lien does not rise to a level of felony extortion as expressed above.

4. Please explain why every single time the IRS sends me a supposed record thing allegedly relating to my alleged tax identification number that that thing does lack trustworthiness and thereby does violate 26 U.S.C. Sec. 7214(a) because:

a. the GAO audit of the IRS, reported to Congress in the year 1996, verified that the IRS had no trustworthy records;

b. another audit released in 2008 stated that in the year 2008 the IRS still has no trustworthy records;

c. IRS records technically constitute *business records* which inherently constitute hearsay unless properly 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.

5. I notice that the Internal Revenue Manual (IRM) requires the IRS to exhaust administrative remedies prior to collection activity meaning that the IRS must notify the taxpayer of a deficiency via a *statutory notice of deficiency*. Therefore, please furnish me with a certified copy of a statutory notice of deficiency sent to me. Also, if you cannot 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 a "taxpayer" and subject to and liable for a tax. If you cannot procure a certified notice of deficiency sent to me and/or cannot cite, from the notice of deficiency *that* a specific statute makes me a "taxpayer" and subject to and liable for a tax, please explain why sending me anything in the nature of an attempt to collect a tax does not thereby violate 26 U.S.C. Sec. 7214(a).

6. I believe and do rely upon the notion 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, which I find 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 lawful Federal Income Tax is voluntary – I don't believe that payment of any lawful income tax 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 tax due:

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

If your research reveals that the above list ought to contain additional statutes and sections of code, please cite them to me. Please inform me which, if any, of the statutes or sections of code listed above Congress or the Department of Treasury has repealed. I have, for the years in question, used the above and foregoing statutes and sections of code. I have determined from them and my activities that I don't qualify to be a "taxpayer" as I do not have sufficient taxable income to warrant the filing of a return for the years in question. Therefore, please inform me why the IRS efforts for over a year to prevent me from showing a tax examiner my calculations, and repeatedly demanding that I pay an unverified tax, do not rise to a violation of 26 U.S.C. § 7214(a).

7. It is my belief that the law requires all federal employees, except the President of the United States, to take an oath to uphold the Constitution of the United States and to maintain a copy of the oath for public inspection at their place of business. However, over time I have become aware that the following officials typically do NOT have a copy of their oath documents available for public inspection:

- a. judges;
- b. prosecutors;

- c. United States Department of Justice Tax Division attorneys;
- d. IRS agents.

This makes me believe said documents do not exist and that they did not swear an oath to uphold the Constitution for the United States, or they just want to flout the law. Please explain to me why their failure to make their loyalty oaths available for my inspection does not warrant termination of their employment. Also, as it should be readily available, please procure a certified copy of the oath to uphold the Constitution for the Commissioner of Internal Revenue Service and for each and every alleged agent who has communicated to me as indicated on the attached exhibits.

8. To the best of my knowledge, a duty to the United States can only arise under statute or contract. I am not in public office and I do not knowingly function as a government contractor. What theory in law imposes upon me extra-statutory duties to my country or its alleged agency? I wish to attend vigilantly to any such duties as may be fully disclosed. I am aware that Article I of the Constitution specifies that only Congress can make federal laws imposing duties on private people. Therefore, please contact the Commissioner of the Internal Revenue Service on my behalf, refer to 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:¹

26 U.S.C. §§ Sections Imposing Excise Tax Upon Activities							
4001	4082	4371	4901	4952	4976	4980G	5101
4003	4121	4401	4911	4953	4977	4981	5111
4041	4131	4461	4912	4955	4978	4982	5112
4042	4161	4471	4940	4958	4979	4985	5121
4051	4173	4481	4941	4971	4979A	4999	5181
4061	4181	4611	4942	4972	4980	5001	5232
4064	4217	4661	4943	4973	4980B	5041	5235
4071	4251	4671	4944	4974	4980D	5052	5363
4081	4261	4681	4951	4975	4980E	5091	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

¹ 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.

sending me anything can impose a duty on me and why the communication does not violate 26 U.S.C. § 7214(a).

Congressman, I am not looking for speculation or conjecture in this request, as you are deemed to be aware of what is going on in your district, I expect only court admissible facts in response.

SPECIAL NOTE: If you fail or refuse to respond fully to this request for information, then I will ask you to 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 U.S.C. 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 choose, as you should, to comply with this request for information, please send me **only** material responsive to this request for information. Specifically, **do not** send me IRS propaganda such as, “Why You Have to Pay Taxes.” I expressly object to IRS, DOJ, and other government employees referring to United States Statutes, United States Code, and arguments that rely upon those laws as “frivolous tax protestor arguments.” Me personally, I don’t believe that protesting of any unlawful activity is in any way frivolous. Please tell me why the government should not terminate and prosecute all such employees as terrorists whose behavior fits the definition of “Terrorism” 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 life² 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: Should I receive any materials from you or your office which do not have a valid OMB number, I shall contemplate filing a lawsuit in state court naming you and your office personnel for using government property to reproduce IRS propaganda with the apparent intended effect to support domestic terrorism, simulating legal process, attempting fraud and extortion.

Thanking you in advance for showing fidelity to your presumed oath to uphold the Constitution. In timely manner, please make the IRS stop harassing me, please answer my questions, and please send the requested information.

Fiona Fiori, reserving all rights
22 December 2008

Via prepaid USPS Certified Mail, RRR, Article # XXXX XXXX XXXX XXXX XXXX

Attachments: Notice of Intent to Levy, dated

cc: file

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

² I have become aware that alleged government employees and agents have summarily imprisoned, tortured, and possibly murdered persons perceived as “tax protestors”.