



Department of the Treasury
Internal Revenue Service

1973 N Rulon White Blvd M/S 4210
Ogden UT 84404-0040

In reply refer to:
May 26, 2011 LTR 3176C 0
200912 30
Input Op: 0469704218 00025374
BODC: WI

WENDELL L BROWN

INDIANAPOLIS IN 46208-4944

Taxpayer Identification Number:
Form: 1040
Tax Period(s): Dec. 31, 2009

Employee Identification Number: 10009936 M/S 4450
Contact Telephone Number: 866-883-0235
Contact Fax Number: 801-620-2391

Dear Taxpayer:

This letter serves to inform you of the potential consequence of the position you have taken and to offer you an opportunity to correct your submission within 30 days from the date of this letter.

Why We Are Contacting You

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we have determined that the information you filed as a return of tax, or purported return of tax, on Mar. 08, 2011, is frivolous and there is no basis in the law for your position. We have made this determination because what you submitted is based on positions that fall under one or both of the following:

- Your information is based on positions identified as frivolous under Section 6702(c). (See Notice 2007-30, 2007-14 I.R.B. 883 at www.irs.gov/pub/irs-irbs/irb07-14.pdf)
- Your information reflects a desire to delay or impede the administration of federal tax laws.

Federal courts, including the Supreme Court of the United States, have considered and repeatedly rejected, as without merit, positions such as yours.

Internal Revenue Code Section 6702 imposes a \$5,000 penalty for the filing of a frivolous tax return or purported tax return. We are proposing a \$5,000 penalty per return based on your filing of a frivolous tax return(s) or purported tax return(s).

What You Need To Do

Send us corrected return(s) for the taxable period(s) within 30 days of the date of this letter. If you send us corrected return(s), we will disregard the previous document(s) filed and not assess the

0469000192

May 26, 2011 LTR 3176C 0

[Redacted]

Input Op: 0469704218 00025375

WENDELL L BROWN

[Redacted]

INDIANAPOLIS IN 46208-4944

frivolous tax submissions penalty to each correct return filed.

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

What Happens If You Don't Respond

If you do not file the corrected return(s) within 30 days of the date of this letter, or if you submit instead another document(s) asserting a frivolous position, we will assess the \$5,000 penalty for frivolous tax submissions. We will charge this fee for each purported return you filed for which you did not file a corrected return. Once we assess the penalty, the IRS will bill you \$5,000 for each frivolous return or purported return filed. We will not respond to future correspondence asserting any frivolous position.

In addition, if we do not hear from you within the above timeframe, we may issue a notice of deficiency. A notice of deficiency states the amount of additional tax and/or penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court.

We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. In answering tax questions, we encourage you to seek advice from a competent tax professional or an attorney qualified to practice in your state.

Sincerely yours,



Maureen Green
Operations Mgr., Exam SC Support

Enclosure(s):
Copy of this letter
Publication 2105
Envelope



Department of the Treasury
Internal Revenue Service

1973 N Rulon White Blvd M/S 4210
Ogden UT 84404-0040

In reply refer to: 0469000192
May 26, 2011 LTR 3176C 0

[Redacted]
Input Op: 0469704218 00025376
BODC: WI

WENDELL L BROWN
[Redacted]
INDIANAPOLIS IN 46208-4944

Taxpayer Identification Number: [Redacted]
Form: 1040
Tax Period(s): Dec. 31, 2010

Employee Identification Number: 10009936 M/S 4450
Contact Telephone Number: 866-883-0235
Contact Fax Number: 801-620-2391

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0469000192

May 26, 2011 LTR 3176C 0

Input Op: 0469704218 00025377

WENDELL L BROWN

INDIANAPOLIS IN 46208-4944

frivolous tax submissions penalty to each correct return filed.

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

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We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. In answering tax questions, we encourage you to seek advice from a competent tax professional or an attorney qualified to practice in your state.

Sincerely yours,



Maureen Green
Operations Mgr., Exam SC Support

Enclosure(s):
Copy of this letter
Publication 2105
Envelope

Tuesday, May 31, 2011

MAUREEN GREEN D.B.A.
OPERATIONS MGR., EXAM SC SUPPORT
1973 N RULON WHITE BLVD M/S 4210
OGDEN, UT 84404-0040

RE: Letter dated May 26, 2011

Maureen Green,

I do sincerely thank you for allowing me to resubmit my returns as I did find some errors upon my reexamination of the filings I submitted on March 8, 2011. I regret inform you that filings were made with the assistance of one of your representatives at the I.R.S. in Indianapolis, IN.

I am very grateful that you did not levy a fine against me. If when you receive this filing, you decide to levy a fine, please be advised that I will not be accepting any further responses from the I.R.S. unless those responses are made under penalty of perjury.

If and when you proceed with the imposition of penalties, please answer the following questions under penalty of perjury:

1. The law requiring Americans to pay income tax?
2. Your regulatory authority and delegated authority to address me?
3. The law which made the I.R.S. part of the Constitution?
4. Your oath of office?
5. The contract with both signatures binding me.

Also, please send the check equaling the amount of each penalty that you impose pursuant to HJR 193 June 5, 1933.

Once again, let me thank you for allowing me to resubmit my returns.

Sincerely,

WENDELL L. BROWN
AUTHORIZED REPRESENTATIVE
WITHOUT PREJUDICE UCC 1-207

c/o
Indianapolis, IN [46208]



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025

Notice CP503
Tax Year 2010
Notice date November 14, 2011
Social Security number [redacted]
To contact us Phone 1-800-829-0922
Your Caller ID 363194
Page 1 of 3

001900.137764.0006.001 1 MB 0.390 702



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045452

001900



Second reminder: You have unpaid taxes for 2010D:yyyy

Amount due: \$5,014.40

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2010 (Form CIVPEN). If you don't pay \$5,014.40 by November 24, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$5,000.00
Interest charges	14.40
Amount due by November 24, 2011	\$5,014.40

What you need to do immediately

Pay immediately

- Send us the amount due of \$5,014.40 by December 31, 2010, to avoid additional penalty and interest charges.

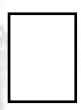
Continued on back...



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025

Notice CP503
Tax Year 2009
Notice date November 14, 2011
Social Security number [redacted]
To contact us Phone 1-800-829-0922
Your Caller ID 363194
Page 1 of 3

001901.137764.0006.001 1 MB 0.390 702
[Barcode]



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045452

001901



Second reminder: You have unpaid taxes for 2009D:yyyy

Amount due: \$5,014.40

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2009 (Form CIVPEN). If you don't pay \$5,014.40 by November 24, 2011, interest will increase and additional penalties may apply.

Billing Summary

Amount you owed	\$5,000.00
Interest charges	14.40
Amount due by November 24, 2011	\$5,014.40

What you need to do immediately

Pay immediately

- Send us the amount due of \$5,014.40 by December 31, 2009, to avoid additional penalty and interest charges.

Continued on back...

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0025

RE: Letter dated November 14, 2011

According to your letter, you say I owe \$5,014. In order that I may properly handle my business, please answer the following requests UNDER PENALTY OF PERJURY:

1. Please list the law or laws requiring Americans to pay income tax.
2. Please show your regulatory authority and delegated authority to address me.
3. Please list the law or laws which made the INTERNAL REVENUE SERVICE part of the ORGANIC CONSTITUTION of THE UNITED STATES.
4. Please list your oath of office.
5. Please send a validation of my debt to INTERNAL REVENUE SERVICE.
6. Please send a SWORN AFFIDAVIT OR AN INVOICE signed by A REAL PERSON verifying INTERNAL REVENUE SERVICE'S claim against me.
7. Please send a copy of the CONTRACT with INTERNAL REVENUE SERVICE binding both parties with both signatures.

Also, please send the check equaling the amount of each penalty that you impose pursuant to HJR 192 JUNE 5, 1933.

Once again, any further responses from ANY BRANCH OF INTERNAL REVENUE SERVICE WILL ONLY BE ACCEPTED UNDER PENALTY OF PERJURY.

INTERNAL REVENUE SERVICE
W & I - FIELD OFFICES, IN 46204
INDIANAPOLIS, IN
DEC 9 2011
RECEIVED
22403

Sincerely,

WENDELL L. BROWN
AUTHORIZED REPRESENTATIVE
WITHOUT PREJUDICE UCC 1-207

c/o PO BOX 88045
Indianapolis, IN [46208]

B082423

46208

IRS USE ONLY

WI

0 0 18

201149 CP: 15



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

For assistance, call:
1-800-829-0922
Your Caller ID: 363194
Notice Number: CP15
Date: December 19, 2011

Taxpayer Identification Number:

Tax Form: CVL PEN
Tax Year: December 31, 2010

003780.921577.0012.001 1 MB 0.390 870



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045

003780

Notice Of Penalty Charge

666

You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

Tax Statement

Prior Balance	\$5,000.00
Penalty Assessment	\$5,000.00
Interest Charged	\$28.85
Bad Check Penalty	\$.00
Balance Due	\$10,028.85

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but-

- A. 1. fails to include information on which the substantial correctness of the self-assessment may be judged or
- 2. includes information that on its face indicates that the self-assessment is substantially incorrect and
- B. 1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
- 2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

B082422

46208

IRS USE ONLY

WI

0018

201149 CP: 15



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010

For assistance, call:
1-800-829-0922
Your Caller ID: 363194
Notice Number: CP15
Date: December 19, 2011

Taxpayer Identification Number:

Tax Form: CVL PEN
Tax Year: December 31, 2009

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•••••



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045

003781

Notice Of Penalty Charge

666

You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

Tax Statement

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Penalty Assessment	\$5,000.00
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Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0030



Notice	CP504
Tax Year	2009
Notice date	January 23, 2012
Social Security number	<input type="text"/>
To contact us	Phone 1-800-829-0922
Your Caller ID	513154

Page 1 of 4

004048.931870.0028.001 2 AT 0.490 1319



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045452

004048



Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$10,063.46

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2009 (Form CIVPEN). If you don't call us immediately or pay the amount due by February 2, 2012, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$10,063.46 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

Billing Summary

Amount you owed	\$10,028.85
Interest charges	34.61
Amount due immediately	\$10,063.46

Continued on back...

WI

**IRS** Department of the Treasury
Internal Revenue ServiceACS SUPPORT - STOP 5050
PO BOX 219236
KANSAS CITY, MO 64121-9236Date:
JAN. 30, 2012Taxpayer Identification Number:
 T 05Case Reference Number:
Contact Telephone Number:
TOLL FREE: 1-800-829-7650
BEST TIME TO CALL:
MON - FRI 8:00 AM TO 8:00 PM LOCAL
ASISTENCIA EN ESPANOL 1-800-829-7650 WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045452

009191

We Have No Record Of Receiving Your Tax Returns

We previously asked you for information about your tax return(s) shown on the back of this letter.

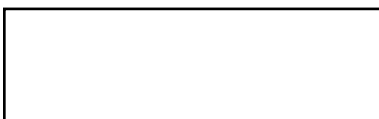
We have no record of receiving your reply. The law allows us to charge fines, criminal penalties, or both against you if you don't file tax returns or provide required tax information. If you've already filed, please send us a copy of your complete return(s) with new signature(s). If you sent us a check with your return, send us a copy of both sides of your canceled check.

If you think you're not required to file a tax return, please call us at the telephone number listed above.

If you're required to file a tax return and you haven't, please file now and pay the tax shown on your return. We'll bill you for any penalty and interest. In order to apply your payment correctly, please write your taxpayer identifying number and tax year(s) on your check or money order made payable to the United States Treasury. Please include the enclosed return cover sheet along with your tax return(s) and payment using the envelope provided.

Please make sure that we receive the information we requested or your tax return(s) within 10 days from the date of this letter. Keep this letter for your records.

Operations Manager, Automated Collection System

Enclosures:
Envelope
Return Cover Sheet

Letter 4903 (Rev. 01-2004)(LT-26)

Pay By Date:

Account Summary		WENDELL L BROWN		XXX-XX- <input type="text"/>	
Type of Tax	Period Ending	Assessed Balance	Accrued Interest	Late Payment Penalty	Total
Total Amount Due					
Type of Tax	Period Ending	Name of Return			
1040	12-31-2009	US INDIVIDUAL INCOME TAX RETURN			
1040	12-31-2010	US INDIVIDUAL INCOME TAX RETURN			



Department of Treasury
Internal Revenue Service
Fresno, CA 93888-0023

088633.934656.0310.006 1 AT 0.374 874



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045

088633



Notice	CP59
Tax period	2009
Notice date	February 6, 2012
Social Security number	<input type="text"/>
To contact us	Phone 1-800-829-0922
Your Caller ID	513154
Select code	0

Page 1 of 4



Message about your 2009 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2009.

What you need to do immediately

If you are required to file a tax return for 2009, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword "tax payment options" for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments
 Or, call us at 1-800-829-0922 to discuss your options.
- If you are owed a refund, you must file a return by April 15, 2013, or 2 years from the date the tax was paid, whichever is later.

Or if you don't think you had to file a tax return for 2009

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2009 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

If we don't hear from you

- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- We may determine your tax for you.

Next Steps

We will contact you again if:

- We need additional information or clarification about your tax return.
- We determine that you do need to file a tax return for 2009.

Continued on back ...



Department of Treasury
Internal Revenue Service
Fresno, CA 93888-0023

088634.934656.0310.006 1 AT 0.374 874



WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045

088634



Notice	CP59
Tax period	2010
Notice date	February 6, 2012
Social Security number	<input type="text"/>
To contact us	Phone 1-800-829-0922
Your Caller ID	513154
Select code	0

Page 1 of 4



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 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments
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Continued on back ...



Department of the Treasury
Internal Revenue Service

Kansas City Service Center
KANSAS CITY MO 64999-0030

In reply refer to:
Feb. 14, 2012 LTR 86C 0

00002955
BODC: WI

WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045



018471

Taxpayer Identification Number:
Tax Period(s): Dec. 31, 2009 Dec. 31, 2010

Form: CIV PEN

Dear Taxpayer:

Thank you for your inquiry of Jan. 27, 2012.

We are sending your correspondence to the office at the address listed below. That office is responsible for your account at this time and will contact you regarding your inquiry. It is in your best interest to fully pay the amount you owe or make as many payments as possible to minimize the interest and penalty we charge after the original due date.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

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

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter with your response. Use the space below to indicate a telephone number and the best time for us to call you should we need more information. Keep a copy of this letter and any information that you send to us for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience, and thank you for your cooperation.

Feb. 14, 2012

LTR 86C 0

00002956

WENDELL L BROWN
PO BOX 88045
INDIANAPOLIS IN 46208-0045

Sincerely yours,



Michelle Theel
Operation Mgr, Collection

Enclosure(s):

Envelope

To: Internal Revenue Service
Frp, M/S 4450
1973 N. Rulon White Blvd.
Ogden, UT 84404