

Robert A. McNeil
4400 Memorial Dr. #1200
Houston, Texas 77007
713-806-5199

February 7, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Ms. Mary Hannah
Operations Manager
Automated Collection System
Department of the Treasury
Internal Revenue Service
PO Box 57
Bensalem, PA 19020-0057

Subject: Response to Letter Dated January 22, 2009
Tax Year: 2002

Dear Ms. Hannah:

I received your computer-generated letter, dated January 22, 2009, entitled “**Please Call Us About Your Overdue Taxes or Tax Returns**”. That letter was in regard to an alleged federal income tax liability of \$34,649.50 for the tax year ended December 31, 2002.

The first sentence in your letter states that “We have no record that you responded to our previous notices”.

This is a provably false statement. The truth is, I have responded to numerous IRS notices covering the period 2005-2008 and have the green U.S. Postal Service domestic return receipts to prove it.

Here are just a few examples:

- Jan Sinclair, Operations Manager, Automatic Substitute For Return (ASFR), Holtsville, New York, refused to provide evidence of authority or respond to the issues raised in my letters dated August 25, 2005 and January 21, 2006.
- Scott Prentky, Field Director, Compliance Services, Ogden, Utah, in effect, referred to the U.S. Constitution and Supreme Court rulings as “frivolous” and refused to respond to the issues raised in my letter dated August 25, 2005.
- Larry Leder, Operations Manager, Automated Collection System (ACS), Bensalem, Pennsylvania, refused to provide evidence of authority or respond to the issues raised in my letter dated September 13, 2006.

- Mary Hannah, Operations Manager, Automated Collection System (ACS), Bensalem, Pennsylvania, refused to provide evidence of authority or respond to the issues raised in my letter dated February 12, 2007.
- Theresa Harley, Operations Manager, Collection, Philadelphia, Pennsylvania, refused to provide evidence of authority or respond to the issues raised in my letter dated February 12, 2007.

The silence and evasion exhibited by you and the above-referenced IRS employees clearly demonstrates a pattern of bad faith dealing, and occurred in spite of the fact that I served **notice** to all parties of relevant case law which requires me to know the authority of the agent who is taking such action.

In each of my responses, I provided evidence in the statutes, the Constitution, and numerous Supreme Court rulings proving I have no federal income tax liability. The IRS has never refuted this legal evidence.

On numerous occasions, I have also requested that the IRS provide me with the statute that makes me liable for federal income tax. The IRS has never provided me with a direct response containing the statute I requested.

It is impossible for me to owe federal income tax if there is no law that makes me liable.

So, we have a serious disagreement. You claim that I have a federal income tax liability for 2002, and I claim I don't. This has been the state of affairs since 2005.

So, given the unresponsive nature of the IRS, I am left with this simple reply to your letter:

I deny that I have any federal income tax liability for calendar year 2002.

Respectfully submitted,

A handwritten signature in blue ink that reads "R.A. McNeil". The signature is written in a cursive, flowing style.

Robert A. McNeil

Cc: File

Robert A. McNeil
4400 Memorial Dr. #1200
Houston, TX 77007

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Bensalem, PA 19020-0057

RIVER OAKS STATION
 HOUSTON, Texas
 770199998
 4841490048-0097
 02/09/2009 (800)275-8777 03:05:39 PM

Sales Receipt		
Product Description	Sale Unit Qty Price	Final Price
BENSALEM PA 19020 Zone-6 First-Class Letter 0.70 oz.		\$0.42
Return Rcpt (Green Card) Certified Label #:	70042510000041407388	\$2.20 \$2.70
Issue PVI:		\$5.32
Total:		\$5.32
Paid by:		
Cash		\$6.00
Change Due:		-\$0.68

Order stamps at USPS.com/shop or call 1-800-Stamp24. Go to

USPS.com/clicknship to print shipping labels with postage. For other information call 1-800-ASK-USPS.

Bill#:1000300533345
 Clerk:04

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For delivery information visit our website at www.usps.com		
BENSALEM PA 19020		
Postage	\$ 0.42	
Certified Fee	\$2.70	
Return Receipt Fee (Endorsement Required)	\$2.20	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 5.32	
Sent To <i>Ms. MARY HANNAH - IRS</i> Street, Apt. No.; or PO Box No. <i>PO Box 57</i> City, State, ZIP+4 <i>BENSALEM, PA 19020</i>		
PS Form 3800, June 2002		See Reverse for Instructions