



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

APR 23 2009

ROBERT A MCNEIL
4400 MEMORIAL DR #1200
HOUSTON TX 77007

Dear Mr. McNeil:

This responds to your Freedom of Information Act (FOIA) request of April 7, 2009, received in our office on April 15, 2009.

You filed an identical request with the Cincinnati, Ohio Disclosure Office. They will respond to your request. You should direct any further inquiries to:

Internal Revenue Service
Disclosure Office
550 Main St Room 7019
Cincinnati OH 45202

If you have any questions please call me at 512-460-4433 or write to: Internal Revenue Service, Disclosure Office 9, PO Box 2986, MS 7000 AUSC, Austin, Texas 78768. Please refer to case number 09-2009-01162.

Sincerely,

A handwritten signature in cursive script that reads "Paula K. Ward".

Paula K. Ward
Disclosure Specialist
Badge ID #0183201
Disclosure Office 9

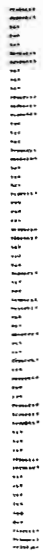
Internal Revenue Service
Austin, TX 73301

Official Business
Penalty for Private Use, \$300

**AUSTIN CAMPUS
DISCLOSURE OFFICE
STOP 7000AUSC**



7700787944 0005



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

TREASURY INSPECTOR GENERAL
for TAX ADMINISTRATION
MR. STEVEN JONES
Deputy Inspector General
for INVESTIGATIONS
1125 15th St. NW Ste. 700
Washington, DC 20005

2. Article Number

(Transfer from service label)

7004 2510 0000 4140 7494

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Thomas Robertz*

Agent

Addressee

B. Received by (Printed Name)

Thomas Robertz

C. Date of Delivery

4/10/09

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below: No

3. Service Type

Certified Mail

Express Mail

Registered

Return Receipt for Merchandise

Insured Mail

C.O.D.

4. Restricted Delivery? (Extra Fee)

RIVER OAKS STATION
 HOUSTON, Texas
 770199998
 4841490048-0098
 04/07/2009 (800)275-8777 12:02:16 PM

Sales Receipt		
Product Description	Sale Unit Qty Price	Final Price
WASHINGTON DC 20005 Zone-6 First-Class Large Env 2.40 oz.		\$1.17
Return Rcpt (Green Card)		\$2.20
Certified		\$2.70
Label #:	70042510000041407494	
Issue PVI:		\$6.07
Total:		\$6.07
Paid by:		
Cash		\$6.10
Change Due:		-\$0.03

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#:1000200752508
 Clerk:15

All sales final on stamps and postage
 Refunds for guaranteed services only
 Thank you for your business

 HELP US SERVE YOU BETTER

Go to: <http://gx.gallup.com/pos>

TELL US ABOUT YOUR RECENT
 POSTAL EXPERIENCE

YOUR OPINION COUNTS

Customer Copy

7004 2510 0000 4140 7494

U.S. Postal Service™ CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)		
For delivery information visit our website at www.usps.com		
OFFICIAL USE		
Postage	\$ 1.17	0048
Certified Fee	\$2.70	15
Return Receipt Fee (Endorsement Required)	\$2.20	Postmark Here
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 6.07	04/07/2009
Sent To STEVEN JONES - Deputy Insp. General Street, Apt. No., or PO Box No. 1125 15th St. NW Ste. 700 City, State, ZIP+4 Washington, DC 20005		
PS Form 3800, June 2002		See Reverse for Instructions

Robert A. McNeil

4400 Memorial Dr. #1200

Houston, Texas 77007

713-806-5199

April 7, 2009

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

TO: Treasury Inspector General for Tax Administration
Steven Jones
Deputy Inspector General for Investigations
1125 15th St NW, Suite 700
Washington, D.C. 20005
CMRR: 7004 2510 0000 4140 7494

FREEDOM OF INFORMATION ACT REQUEST

AND

OPEN RECORDS ACT REQUEST

This is a request under the Freedom of Information Act, 5 USC 552, or regulations there under. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702 (f).

If some of this request is exempt from release, please furnish me with those portions reasonably segregable. I am waiving personal inspection of the requested records.

Part 4 Examining Process (4.10.6.1) The Service maintains an ongoing effort to develop, monitor and revise programs designed *to assist taxpayers in complying with legal requirements* and avoid penalties.

I am in receipt of two separate notices of federal tax liens, issued from Small Business/Self Employed Area #5 (Gulf States), and signed by R. A. Mitchell. These notices were assigned Serial Number 368591307 and 368591407. These notices were allegedly signed on Friday, June 1, 2007 at the Dallas, TX office of the IRS for Roger Caris, Internal Revenue Officer, located in Houston, TX. The two notices of federal liens were subsequently filed with the Harris County Clerk in Houston, Texas.

I am also in receipt of a letter from IRS Small Business/Self-Employed Division, dated Tuesday, June 12, 2007, also signed by R. A. Mitchell, informing me that the liens mentioned above had been filed with the Harris County Clerk on Tuesday, June 5, 2007. Employee Mitchell's title is stated as Director, Campus Compliance Operations, Cincinnati, Ohio.

I have no idea whom to actually contact, or where, so this is being sent out as coherently as possible. As complicated as the Tax Code is, with its thousands of sections and subsections, I cannot understand why trying to figure out whom to contact or where to contact them should be as complicated, hence the many different mailings to the many different locales.

This request is **NOT** to be construed as a request for hearing under IRC §§6320 or 6330 and is **NOT** applicable to a penalty under IRC §6702(b). This FOIA/ORA request is merely for me to understand my tax liability as alleged by the Small Business/Self-Employed Division and is not an attempt to trivialize the importance of the Service or any amount lawfully due.

I do not forgo my rights under IRC §§6320 or 6330 and may request a hearing upon getting a response to this request and consider my actions vital to the fair, open, and equitable administration of the Tax Code.

According to the attached documents, two liens were signed in the Dallas, Texas IRS office, by a Cincinnati, Ohio IRS employee, on behalf of a Houston, Texas IRS Revenue Officer.

In order to clarify this confusing situation, I request that you produce the documents or information requested below:

Information Request 1:

If it is the determination of the Internal Revenue Service that the human being identified in their letter as ROBERT A. MCNEIL is, or was, either a small business OR self-employed during ANY year, then produce the document(s) that state(s) this to be true; and authenticate said document(s) by a Notary or other Court Officer.

Information Request 2:

Produce the documentation found in your office(s) of the aggregate AND total amount of compensation earned by ROBERT A MCNEIL for each year while identified as either a small business or self-employed.

Information Request 3:

Produce the document or authority for the Cincinnati office to mail out letters concerning Small Business/Self Employed persons when it clearly shows on the Small Business/Self-Employed Division At-a-Glance website (<http://www.irs.gov/irs/article/0,,id=101001,00.html>) that the correct office of compliance for the Gulf States is Nashville for collection and Dallas for Examination.

Information Request 4:

Produce the statute, code of Federal Regulation, or Federal Register indicating that the Internal Revenue Service is to base the "income tax" on Title 26 Subtitle A.

Information Request 5:

Produce the document that identifies if the following sections of Title 26 are accurate or titled correctly (a simple statement indicating that each item below is correct will suffice):

- a. Title 26 §7701(a)(1): The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.
- b. Title 26 §7701(a)(16): The term “withholding agent” means any person required to deduct and withhold any tax under the provisions of section 1441, 1442, 1443, or 1461.
- c. Title 26 §1441: Withholding of tax on nonresident aliens
- d. Title 26 §1442: Withholding of tax on foreign corporations
- e. Title 26 §1443: Foreign tax-exempt organizations
- f. Title 26 §1461: Liability for withheld tax
- g. Title 26 §1040: Transfer of certain farm, etc., real property

Information Request 6:

Produce the statute, code of Federal Regulation, or Federal Register that indicates that it is the policy of the Internal Revenue Service to base the “income tax” on Title 26, specifically §1040, as it relates to the attached “notice”.

Information Request 7:

Produce the statute, code of Federal Regulation, or Federal Register that indicates specifically and directly what the “Kind of Tax” is, as shown on the two attached “Notice of Federal Tax Lien”; that is, provide the definition of a “1040” tax.

Information Request 8:

Produce the statute, code of Federal Regulation, or Federal Register that indicates specifically and directly the type of taxable activity to which the “1040” tax shown on the attached “Notice of Federal Tax Lien” relates, for EACH year listed on the notice.

Information Request 9:

Because of §7701(a)(1) and §7701 (a)(16), produce the document, statute, code of Federal Regulation, or Federal Register, that shows the Internal Revenue Service’s position that a flesh and blood human being is to be identified as:

- a. A nonresident alien;
- b. A foreign corporation;
- c. A foreign tax-exempt corporation;
- d. An individual;
- e. A trust;
- f. An estate;

- g. A partnership;
- h. An association;
- i. A company;
- j. A corporation, or;
- k. A human being made of flesh and blood.

Information Request 10:

Produce the statute in Title 26, or other authority, that authorizes the Secretary of the Treasury, the Commissioner of Internal Revenue, or their delegates, to issue a “Notice of Federal Tax Lien” to be filed in a county clerk’s office against a human being.

Information Request 11:

Produce the document, statute, code of Federal Regulation, or Federal Register that identifies the section of code or IRS policy that defines “individual” (this does not mean a TYPE of individual; example, married or unmarried).

Information Request 12:

Produce the document, statute, code of Federal Regulation, or Federal Register that identifies the section of code that allows a withholding agent to withhold federal taxes from a human being.

Information Request 13:

An “unmarried individual” can be called an “unmarried person” (since “person” means “individual”) and an “unmarried person” is still a “person”; this “person” must have a “withholding agent” who can legally withhold taxes:

Request 13a: Produce the statute, code of Federal Regulation, or Federal Register describing where a withholding agent can withhold taxes from an “unmarried individual” as described in §1(c) that is NOT a nonresident alien.

Request 13b: Produce the statute, code of Federal Regulation, or Federal Register that allows a tax to be withheld from an “unmarried individual” as described in §1(c) that is NOT a nonresident alien.

Information Request 14:

Title 26 §6301 states the following: “The Secretary shall collect the taxes imposed by the internal revenue laws.”

Request 14a: Produce the document, statute, code of Federal Regulation, or Federal Register, that identifies the tax section or IRS policy that imposes a tax on a human being made of flesh and blood regardless of its source or type.

Request 14b: Please identify the tax section, Federal Register, or code of Federal Regulation that imposes a tax on an “unmarried individual” as described in §1(c) that is NOT a nonresident alien regardless of its source or type.

Information Request 15:

Produce the document (a copy of the badge) that identifies R.A. Mitchell as an IRS employee, Mitchell's full name, full and complete IRS title, employee number and the service center/department at which he/she is currently employed and can be contacted. This document must also include his/her prior work history (department at the agency, boss, years at that department), and all training in which Mitchell has participated.

Information Request 16:

Produce R. A. Mitchell's oath of office.

Information Request 17:

Produce the organization chart that shows R. A. Mitchell's superiors, as well those who report to him/her.

Information Request 18:

Produce the documents showing that each of R. A. Mitchell's superiors concur with the filing of the attached notices of federal tax lien.

Information Request 19:

Produce the documents that show that R. A Mitchell has the authority to sign a "Notice of Federal Tax Lien".

Information Request 20:

Produce the documents showing that R. A Mitchell has the authority to sign a "Notice of Federal Tax Lien" on behalf of Roger Caris, Revenue Officer, Houston, Texas.

Information Request 21:

Produce the documents related to the filing of Notice of Tax Lien #368591307 and #368591407, including, but not limited to, a copy the original tax lien itself and all affidavits supporting the alleged perfection of the lien.

Information Request 22:

Produce R. A. Mitchell's June 2007 calendar, expense account, airline receipts, hotel receipts, and other documentation verifying that he/she was actually in Dallas, Texas on Friday, June 1, 2007 to sign the two "Notice of Federal Tax Liens" and back in the Cincinnati, Ohio on June 12, 2007 to sign the letter.

Information Request 23:

Provide a listing of ALL IRS personnel that R. A. Mitchell met with in Dallas, Texas on Friday June 1, 2007. This listing should include each person's full name, full and complete IRS title, employee number and the service center/department at which he/she is currently employed and can be contacted.

Please provide the requested information as soon as possible.

Thank you.

Respectfully submitted,

A handwritten signature in blue ink that reads "R. A. McNeil". The signature is written in a cursive style with a large, stylized "M".

Robert A. McNeil

Attachments:

- 1) Notice of Federal Tax Lien #368591307 – SB/SE Area #5
- 2) Notice of Federal Tax Lien #368591407 – SB/SE Area #5
- 3) R. A. Mitchell letter dated June 12, 2007
- 4) Robert A. McNeil – Copy of Texas Driver License, Social Security Card, and Passport

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #5
(800) 913-6050

Serial Number
368591307

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

Name of Taxpayer
ROBERT A MCNEIL

Residence
4400 MEMORIAL DR APT 1200
HOUSTON, TX 77007

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	
1040	12/31/2002	460-82-7522	03/06/2007	04/05/2017	44163.80	
Place of Filing COUNTY CLERK HARRIS COUNTY HOUSTON, TX 77001					Total	44163.80

This notice was prepared and signed at DALLAS, TX, on this, the 01st day of June, 2007.

Signature
R. A. Mitchell
for ROGER CARIS

Title
REVENUE OFFICER
(888) 741-1829
25-03-2266

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #5
(800) 913-6050

Serial Number
368591407

For Optional Use by Recording Office

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
ROBERT A MCNEIL

Residence
4400 MEMORIAL DR APT 1200
HOUSTON, TX 77007

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	460-82-7522	03/06/2007	04/05/2017	44163.80
Place of Filing County Clerk - Personal Property Harris County Houston, TX 77001					Total 44163.80

This notice was prepared and signed at DALLAS, TX, on this,

the 01st day of June, 2007.

Signature
R. A. Mitchell
for ROGER CARIS

Title
REVENUE OFFICER
(888) 741-1829
25-03-2266

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



IRS Department of the Treasury
Internal Revenue Service

PO BOX 145585 STOP 8420G
CINCINNATI, OH 45250-5585

CERTIFIED MAIL

7178 2665 9394 6194 8122

Letter Date: 06/12/2007

Taxpayer Identification Number:
460-82-7522

Contact Person:
ROGER CARIS

Employee Identification Number:
76-42930

Contact Telephone Number:
(888) 741-1829

ROBERT A MCNEIL
4400 MEMORIAL DR APT 1200
HOUSTON, TX 77007



002347

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 06/05/2007

Type of Tax	Tax Period	Amount Owed
1040	12/31/2002	44163.80

The lien attaches to all the property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
8701 S. GESSNER
HOUSTON, TX 77074

You must request your hearing by 07/19/2007.


We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get the current amount owed, contact the person whose name and telephone number appear at the top of this letter.

(over)

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on how to Request a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Handwritten signature of R. A. Mitchell in cursive script.

Director, Campus Compliance Operations

Enclosures:

Publication 594, *The Collection Process*

Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*

Publication 1660, *Collection Appeal Rights*

Form 668-Y (C), *Notice of Federal Tax Lien*

Form 12153, *Request for a Collection Due Process Hearing*

