

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:

Ms. Alicia Mc Glown
Ops. Mgr., Examination
INTERNAL REVENUE SERVICE
P.O. Box 309011, AMC 8228
5th Floor
Memphis, TN 37501-0001

2. Article Number

(Transfer from service label)

7004 2510 0000 4140 6732

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

Agent

Addressee

B. Received by (Printed Name)

C. Date of Delivery

Internal Revenue Service

D. Is delivery address different from that on the label?

If YES, enter delivery address below:

No

AUG 11 2009

5333 Getwell Road

Memphis, TN 38118

3. Service Type

Certified Mail

Express Mail

Registered

Return Receipt for Merchandise

Insured Mail

C.O.D.

4. Restricted Delivery? (Extra Fee)

Yes

7004 2510 0000 4140 6732

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

MEMPHIS TN 37501

Postage	\$ 1.22	
Certified Fee	\$2.80	
Return Receipt Fee (Endorsement Required)	\$2.30	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 6.32	

Sent To
Ms. Alicia McGowan - IRS
 Street, Apt. No.,
 or PO Box No. *P.O. Box 309011, AMC 8228*
 City, State, ZIP+4
Memphis, TN 37501-0001

PS Form 3800, June 2002 See Reverse for Instructions

RIVER OAKS STATION
 HOUSTON, Texas
 770199998
 4841490048-0094
 08/04/2009 (800)275-8777 05:01:30 PM

Sales Receipt

Product Description	Sale Unit Qty	Price	Final Price
---------------------	---------------	-------	-------------

MEMPHIS TN 37501			\$1.22
Zone-4 First-Class Large Env			
2.10 oz.			
Return Rcpt (Green Card)			\$2.30
Certified			\$2.80
Label #:	70042510000041406732		
Issue PVI:			\$6.32

\$8.80 Love King and Queen of Hearts	1	\$8.80	\$8.80
\$8.80 Love King and Queen of Hearts	1	\$8.80	\$8.80
Total:			\$23.92

Paid by:
 Cash \$30.00
 Change Due: -\$6.08

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#:1000600876659
 Clerk:03

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

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

August 4, 2009

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Ms. Alicia McGlown
Operations Manager, Examination
Department of the Treasury
Internal Revenue Service
P.O. Box 309011, AMC 8228
Memphis Service Center, Stop 8227
Memphis, TN 37501-0001

Subject: Response to Four Letters Dated July 13, 2009
Tax Years: 2003, 2004, 2005 and 2006

Dear Ms. McGlown:

I received four separate computer-generated letters from you, all dated July 13, 2009, alleging that I have a federal income tax liability of \$136,293.33 for the tax years 2003, 2004, 2005 and 2006, as summarized below:

Description	2003	2004	2005	2006	Total
Tax Due	\$ 17,059.00	\$ 19,301.00	\$ 5,134.00	\$ 32,671.00	\$ 74,165.00
Penalties	8,543.19	9,721.07	2,362.21	13,307.70	33,934.17
Interest	10,018.88	9,477.85	1,811.97	6,885.46	28,194.16
Amount Due	\$ 35,621.07	\$ 38,499.92	\$ 9,308.18	\$ 52,864.16	\$ 136,293.33

The first sentence in your letters state "You haven't responded to the previous letter(s) we sent requesting you to send us your federal income tax return (Form 1040, 1040A, or 1040EZ) for the tax period(s) shown above."

This is a provably false statement. The truth is this. During the period 2007 to the present, I have responded to numerous IRS notices for tax years 2003, 2004, 2005 and 2006, and have the green U.S. Postal Service domestic return receipts to prove it.

In fact, Roger Caris, IRS Revenue Officer, issued two summonses requiring me to produce my 2003-2006 personal and financial records for examination. In three face-to-face meetings with Mr. Caris, I provided evidence in the law, the U.S. Constitution and numerous Supreme Court decisions supporting my position that I was not required to provide those documents and that I had no tax liability for the years in question, or any other tax year. To date, the IRS has never refuted this legal evidence.

Despite this evidence, Mr. Caris presented two fraudulent declarations to the Department of Justice and enticed them to issue a “**Petition to Enforce Internal Revenue Summonses**” to the District Court here in Houston. This resulted in an “**Order to Show Cause**” issued by Judge David Hittner, in which I was ordered to appear in District Court on April 24, 2008 to show cause why I should not be ordered to comply with the Internal Revenue Service summonses (Civil Action No. 08-MC-84).

As a Pro Se litigant, I responded to the Petition in a timely manner and arrived at the courthouse promptly at 8:30am on April 24, 2008. Before I ever stepped inside the courtroom, however, Ms. M. Kathryn Bellis, Special Assistant, U.S. Attorney for the Department of Justice, handed me a signed and dated “**Motion to Dismiss With Prejudice**” ending the enforcement proceedings. Within a few days, I received an “**Order of Dismissal**” signed and dated by Judge Hittner, closing the chapter on the enforcement proceedings.

Throughout this entire ordeal, the silence and evasion exhibited by Mr. Caris and other 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.

I am now demanding that you provide your authority to take the actions against me by completing and returning to me the attached Exhibit A, “**Affidavit of Authority**”.

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.

You will have the opportunity to provide that information when you complete the “**Affidavit of Authority**”. I somehow suspect that you will refuse to comply.

The bottom line is this. 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 2003, 2004, 2005 and 2006, and I claim I don't any taxes for those, or any other, tax years.

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

I deny that I have any legal duty to file a tax return or pay federal income tax for calendar years 2003, 2004, 2005 and 2006, or any other calendar year.

Choose your next response carefully, Ms. McGlown, and consider yourself put on **NOTICE** that every letter, email, telephone record and document you produce will become evidence in a court of law and you, along with every other IRS employee who touches this case, will be deposed to testify under oath and under the threat of perjury as to your actions.

I patiently await your reply.

Respectfully submitted,

A handwritten signature in blue ink that reads "R.A. McNeil". The signature is written in a cursive style with a small "c" over the "i" in "McNeil".

Robert A. McNeil

Cc: File

Attachment: Exhibit A – Affidavit of Authority

Exhibit A

Affidavit of Authority

Please fill out the following Affidavit and return by certified mail to Robert A. McNeil within 10 days. You may fill out only those items that you are prepared to swear to or affirm. You may refuse certain items by drawing a line through the items and initialing those items in the margin.

Please be notified that if you refuse to swear to or affirm any of the listed items, relying on your 5th amendment rights of not being compelled to testify against yourself, that such refusal shall be the equivalent of standing mute and the court will be forced to make its determinations based on the sworn testimony and evidence provided by Robert A. McNeil.

Affidavit of Authority

I am an authorized representative of the Internal Revenue Service.

- 1) I understand that Robert A. McNeil is a citizen of Texas and the United States and is not engaged in a corporate activity and is not liable for the income tax under the corporate income (excise) tax and does not have earnings from foreign sources.**
- 2) Robert A. McNeil is liable for the individual income tax, that is a direct tax on his property, levied without the Apportionment provision of the U.S. Constitution.**
- 3) Internal Revenue Code section _____ authorizes agents with my title to perform examinations under subtitle A and C.**
- 4) My delegation orders from the Secretary to perform examinations under the Internal Revenue Code Section shown in 3) above are listed in delegation order number(s) _____.**
- 5) I am authorized to perform examinations of Robert A. McNeil, under the authority of the 16th Amendment without the constitutional requirements of Apportionment. I understand that Robert A. McNeil is not operating as a corporate entity and has not received taxable income under the definition of “income” in the 16th Amendment, as stated by U.S. Supreme Court rulings.**
- 6) The Internal Revenue Service has the lawful authority under subtitle A to require Robert A. McNeil to file 1040s and require him to include his sources of income as if those sources were “income” defined by the U.S. Supreme Court.**
- 7) The Internal Revenue Service has the lawful authority to require Robert A. McNeil to file form 1040s under penalty of perjury for any and all years in question and this would not violate Robert A. McNeil’s Constitutional protections.**

8) Our lawful authority to impose an individual direct tax without Apportionment, that makes Robert A. McNeil liable for the individual income tax, is the Internal Revenue Code, section _____, paragraph(s) _____, and regulation number _____, paragraph _____ of the Code of Federal Regulations, Title 26.

9) I further certify that the IRS is acting under all lawful and correct procedures.

I declare under the penalty of perjury and under the laws of the United States that the foregoing is true and correct, except for items that I have crossed out and initialed.

Signed _____ Date: _____

Printed Name of Employee _____

Employee Number _____

Employee Title _____

Employee's IRS Division Name _____

Witness Signature and Printed Name _____

The State of Tennessee

County of _____

Before me, a Notary Public, on this day personally appeared _____, known to me (or proved to me on the oath of _____) to be the person whose name is subscribed to the forgoing instrument and acknowledged to me that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this _____ day of _____ A.D. 2009.

Notary Public, State of Tennessee

(Print name of Notary Public here)

My commission expires the _____ day of _____ 20 _____

Notice of Non-Compliance

Notice is hereby given that if you fail to produce this affidavit, signed by an authorized employee, your failure to do so shall be construed as prima facie evidence that there is no employee in your department or agency who is authorized to perform examinations under IRC sections 6001, 6011, 6012(a), or subtitle A or C, or under Title 26 and shall create the legal presumption or conclusion that you have been making illegal examinations of Robert A. McNeil, while acting “under color of law” and are engaged in an extortion and fraud scheme against Robert A. McNeil.

Important footnotes follow;

In *Federal Crop Insurance v. Merrill*, 332 U.S. 380, the Supreme Court ruled:

“Whatever the form in which the government functions, anyone entering into an arrangement with the government takes a risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of the limitations upon his authority.” Also see *Utah Power & Light Co. v. United States*, 243 U.S. 389; *United States v. Stewart*, 311 U.S. 60; and generally, in *re Floyd Acceptances*, 7 Wall. 666.

Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931):

"Official powers cannot be extended beyond the terms and necessary implications of the grant. If broader powers be desirable, they must be conferred by Congress. They cannot be merely assumed by administrative officers; nor can they be created by the courts in the proper exercise of their judicial functions," 283 U.S., at 649.

State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938):

"All persons dealing with public officers are bound to take notice of the law prescribing their authority and powers."

Continental Casualty Co. v. United States, 113 F.2d 284 (5th Cir. 1940):

"Public officers are merely the agents of the public, whose powers and authority are defined and limited by law. Any act without the scope of the authority so defined does not bind the principal, and all persons dealing with such agents are charged with knowledge of the extent of their authority," 113 F.2d, at 286.

***Quaker Oats Co. v. Fed. Security Administrator*, 129 F.2d 76, 80 (7th Cir. 1942), reversed on other grounds at 318 U.S. 218, 63 S.Ct. 589 (1943):**

"We assume there could be no dissent from the proposition that an administrative agency has only such authority in the administration of a Congressional enactment as is expressly conferred, or as may be reasonably implied."

***Youngblood v. United States*, 141 F.2d 912 (6th Cir. 1944):**

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred, or necessarily implied," 141 F.2d, at 913.

See also *United States v. Watashe*, 102 F.2d 428, 431 (10th Cir. 1939).

***Stark v. Wickard*, 321 U.S. 288, 64 S.Ct. 559 (1944):**

"When Congress passes an Act empowering administrative agencies to carry on governmental activities, the power of those agencies is circumscribed by the authority granted.... The responsibility of determining the limits of statutory grants of authority in such instances is a judicial function entrusted to the courts," 321 U.S., at 309-10.

See also *Garvey v. Freeman*, 397 F.2d 600, 605 (10th Cir. 1968).

Date: August 4, 2009

Signed,



Robert A. McNeil