

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. Mary L. Coleman
INTERNAL REVENUE SERVICE
Memphis Service Center
Memphis, TN
37501-0001

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

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)

Yes

2. Article Number

(Transfer from service label)

7003 1680 0000 2955 9155

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

Tre Today
 10515 Bellaire Blvd Ste B
 Houston, TX, 77072-5235
 480374-B003

02/22/2010 11:25:05 AM

----- Sales Receipt -----

Product Description	Sale Qty	Final Price
1st Letter (Domestic) (MEMPHIS, TN 37501) (Weight: 0 Lb 0.70 Oz) (Nonmachinable: \$0.20)	1	\$0.64
Certified	1	\$2.80
Return Rcpt	1	\$2.30
Total		\$5.74

Cash \$6.00
 Change (\$0.26)

Thank you!

Bill#: 1-14148-1-76889-2

Clerk: COOKIE

All sales final on stamps and postage.

5576 5562 0000 099T E00L

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	\$.64
Certified Fee	\$ 2.80
Return Receipt Fee (Endorsement Required)	\$ 2.30
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 5.74

Postmark Here
 FEB 22 2010
 HOUSTON, TX 77072
 TRE TODAY CPU

Sent To
 Mrs. MARY L. COLEMAN - IRS
 Street, Apt. No.;
 or PO Box No. Memphis Service Center
 City, State, ZIP+4
 Memphis, TN 37501-0001

PS Form 3800, June 2002 See Reverse for Instructions

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

February 20, 2010

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Ms. Mary L. Coleman
Field Director, Compliance Services
Department of the Treasury
Internal Revenue Service
Memphis Service Center
Memphis, TN 37501-0001

Subject: Response to Four 3219 (SC/CG) Letters
Tax Years: 2003, 2004, 2005 and 2006

Dear Ms. Coleman:

I received four separate "3219 (SC/CG)" computer-generated letters from you for tax years 2003, 2004, 2005 and 2006. Letter 3129 (SC/CG) is commonly known as a "Notice of Deficiency".

Adding all of the letters together, you allege that I have a federal income tax liability of \$136,293.33 for 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 letter relating to tax year 2003 was dated November 25, 2009 and indicated that I had 90 days to petition the Tax Court, which would make February 23, 2010 the deadline for doing so.

The letters relating to tax years 2004, 2005 and 2006 were dated January 4, 2010. These letters also indicated that I had 90 days to petition the Tax Court, which would make April 5, 2010 the deadline for doing so.

Please consider this letter my timely response to all four letters.

I regret to inform you that I will not be filing a petition with the Tax Court. I did so for tax year 2002 and found the judge to be hostile and biased. I came away from that experience with the understanding the Tax Court is not the place for any American to seek justice.

I also will not sign Form 5564 – “Notice of Deficiency – Waiver”. I expressly **DO NOT CONSENT** to the assessment and collection of the alleged deficiencies set forth in your letters.

Ms. Coleman, I’m afraid we have a serious disagreement. You claim that I have a federal income tax liability for tax years 2003, 2004, 2005 and 2006, and I claim that I don’t.

I have been involved in this dispute with the IRS for a number of years now. More than once, I have given numerous IRS employees extensive documentation to support my position that I have no federal income tax liability, but they have all chosen to ignore it. Throughout this entire ordeal, the silence and evasion exhibited by IRS employees clearly demonstrates a consistent pattern of bad faith dealing.

But, you can change all of that by answering these two questions:

1. What section of the U.S. Code (Title/Subtitle/Chapter/Subchapter/Part) requires me to file an income tax return?
2. Should you fail to provide the answer to Question 1 - What section of the U.S. Code gives you the authority to take ANY action against me?

These are both reasonable questions to which any American citizen deserves an answer, especially when faced with the prospect of having his property confiscated by liens and levies, and his freedom taken away by arrest and imprisonment.

Ms. Coleman, 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.

For now, I am left with this simple reply to your letters:

I deny that I have a federal income tax liability for calendar years 2003, 2004, 2005 and 2006, or any other calendar year.

Proceed as you will.

Respectfully submitted,



Robert A. McNeil

Cc: File

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

Ms. Mary L. Coleman
Field Director, Compliance Services
Department of the Treasury
Internal Revenue Service
Memphis Service Center
Memphis, TN 37501-0001