



Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999

** IF YOU HAVE ANY QUESTIONS, *
** REFER TO THIS INFORMATION: *
NUMBER OF THIS NOTICE: CP-518
DATE OF THIS NOTICE: 01-05-98
TAXPAYER IDENT. NUM: [REDACTED]
TAX FORM: 1040
TAX PERIOD: 12-31-96

0.261

KS 67672-1904288



51442J196102

YOUR TAX RETURN IS OVERDUE - CONTACT US IMMEDIATELY

Our records show that you still haven't filed the following tax return.

Form number: 1040 Tax period ENDING: 12-31-96
Title: US INDIVIDUAL INCOME TAX RETURN

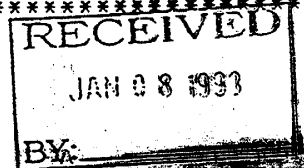
Please contact us immediately, or we may have to take the following actions:

1. Summon you to bring us your books and records.
2. Begin criminal proceedings which may include a fine, imprisonment, or both if you willfully fail to file a tax return.

To prevent these actions, file your tax return today, and attach your payment for any tax due. Even if you can't pay the entire amount, it is important that you file your return. Pay as large an amount as you can, and tell us when you can pay the rest. We may be able to arrange for you to pay in installments.

If you aren't required to file or have previously filed, please contact us at 342-1040 LOCAL ST. LOUIS
1-800-829-1040 OTHER MO

* ***** SELF-EMPLOYMENT TAX ***** *
* You reported self-employment tax on your prior tax return. *
* Please read the instructions for reporting self-employment tax on *
* Schedule SE (Form 1040), Social Security Self-Employment Tax. *



THOMAS W. ROBERTS

2390 OLD U.S. HIGHWAY 441, SUITE 3
MOUNT DORA, FLORIDA 32757

(352) 383-9100

FAX: (352) 383-0808

January 13, 1998

Certified Return Receipt Request
#Z194264744

Department of the Treasury
Internal Revenue Service
Attention: Agent
Kansas City, MO 64999

RE: SS# [REDACTED]
[REDACTED]
SUBJECT: CP-518
1996

Dear Sir/Madam:

The United States Postal Service has confirmed that you have received our previous correspondence, dated December 16, 1997, however, you have not yet provided the information we requested. In our previous correspondence, we stated why our client could not comply with your request(s) to file tax returns for the year(s) in question unless and until such time as the IRS furnished to us the specific information we had requested as to what particular tax and form to file. It has now been over 30 days since you received our correspondence. The IRS has been unresponsive to our communications, ignoring our request. At this point, it appears that the IRS is proceeding in bad faith with collection activities against our client, and has no intention of providing the requested information. Your failure to reply to our correspondence appears to be in violation of your IR Manual which states:

Chapter 3, at (17),(46)1.5,
"Taxpayer Correspondence":

"(2) all correspondence received from taxpayers must be answered and the answer should indicate: This is in reply to your correspondence of such and such a date, and explain the action taken, even if the action taken was exactly what the taxpayer requested."

Also be advised; no collection activity can commence until refusal or neglect to pay alleged taxes takes place. Section 6331(a) of the Internal Revenue states:

Sec. 6331. Levy and distraint.
(a) Authority of Secretary.

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand [Form 17], it shall be lawful for the Secretary to collect such tax... (emphasis added)

We have no record that our client ever received Notice and Demand, Form 17, as is required to be served by the IRS to [REDACTED] pursuant to Section 6331(a) of the Internal Revenue code and pursuant to Treasury Decision 1995.

By our previous correspondence, we have shown that our client is willing to comply with the



Department of the Treasury
Internal Revenue Service

STOP 5000 (COLLECTION BRANCH)
KANSAS CITY MO 64999

In reply refer to: [REDACTED]
Jan. 20, 1998 LTR 672C
[REDACTED] 199612 30 000
00538

[REDACTED]

KS 67672-1904288

Social Security Number: 514-42-0196
Tax Period(s): Dec. 31, 1996

Form: 1040

Dear Taxpayer:

In response to the correspondence dated Dec. 16, 1997, from Thomas Roberts, we have no record that he is authorized to act for you. Please notify him that we have replied directly to you.

Based on your information, we agree that you aren't legally required to file a tax return for the above tax period. We are taking no further action at this time, but we may need to contact you again if other tax issues arise.

Please complete the enclosed Form 2848, Power of Attorney and Declaration of Representative, and return it to us in the envelope provided.

If you have any questions about this letter, please write to us at the address shown at the top of the first page of this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

RECEIVED PAID
JAN 21 1998 671381