



Department of Treasury
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP72
Tax year	[REDACTED]
Notice date	March 15, 2010
Social Security number	[REDACTED]
To contact us	[REDACTED]

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We may assess a \$ [REDACTED] frivolous filing penalty against you

File a corrected [REDACTED] Form [REDACTED] tax return immediately

You recently filed an unsubstantiated tax return claiming one or more frivolous positions. This means we found some of the information on your tax return to be frivolous and that your position has no basis in the law. (Internal Revenue Codes section 6702)

If you don't correct these errors immediately, we'll assess a \$5,000 frivolous filing penalty against you. You can avoid this penalty if you file a corrected return within 30 days of this notice date to the address on the Return coupon below.

What you need to do immediately

Send us a corrected [REDACTED] tax return within 30 days of this notice date

Please attach the Return coupon below to your corrected tax return along with any supporting documents, and mail to the address on the coupon. If we receive your corrected return on time, we'll disregard the documents you previously filed and won't assess the frivolous filing penalty for that corrected return.

Be sure to file accurate and completed tax returns in the future

If you continue to submit documents claiming frivolous positions, we'll assess the \$5,000 penalty each time you file a frivolous return. If you file a joint return, we'll assess the penalty against both you and your spouse. (Internal Revenue Code section 6702)

Continued on back...



[REDACTED]

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Return coupon

- Attach this coupon to your corrected return with any supporting documents.
- Write your Taxpayer ID number [REDACTED], the tax year (2009), and the form number (1040) on your any correspondence.
- Mail your package to the address on this coupon within 30 days of this notice date.

INTERNAL REVENUE SERVICE

[REDACTED]

[REDACTED]

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What you need to do immediately—
continued

Understand what is considered a frivolous position

A frivolous position causes a delay in processing because you filed a tax return that doesn't include enough information to prove its accuracy or purposely included information that makes your calculations incorrect.

Review the enclosed Publication 2105 (Why do I have to pay taxes?) to see common frivolous claims and arguments. For example, the following positions have been repeatedly rejected and considered frivolous by the federal courts:

- Filing and paying taxes is voluntary.
- The value of services isn't taxable or salaries and/or wages aren't income.
- The requirement to file a tax return violates Constitutional rights protecting taxpayers against self-incrimination.
- Submitting a claim for a refundable credit when there is no basis in law for the credit, such as a credit for reparations for slavery, showing excessive withholding on your return, or frivolous Forms 2439, 1099, or 4136 (fuel tax credit).
- Submitting a tax return that isn't properly signed or contains an altered jurat (the written declaration that a document is made under penalties of perjury).
- Failure or refusal to follow tax laws because of constitutional, political, conscientious, moral, religious, or similar grounds. (Revenue Procedure 68-12, 1968-1 C.B. 763)

If we don't hear from you

We'll assess a frivolous filing penalty

If we don't receive your corrected [██████] tax return within 30 days of this notice date or if you submit additional documents claiming a frivolous position, we'll assess the \$5,000 penalty for each unsubstantiated tax return containing a frivolous position. If you filed a joint frivolous return with your spouse, a \$5,000 penalty may be assessed against each of you. We'll mail you a bill for the amount due and won't respond to future correspondence claiming any frivolous positions.



Contact information

INTERNAL REVENUE SERVICE
██████████
██████████



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If your address has changed, please call [██████████] or visit www.irs.gov.
 Please check here if you've included any correspondence. Write your Taxpayer ID number [██████████], the tax year ([██████]), and the form number ([██████]) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call	Secondary phone	Best time to call
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If we don't hear from you—**continued**

We may issue a notice of deficiency

A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the U.S. Tax Court. If we don't hear from you, we may issue a notice of deficiency for tax owed because of the frivolous positions or other items we may find during examination. However, the \$5,000 frivolous filing penalty won't be included on the notice of deficiency and can't be contested in Tax Court.

Additional Information

- Visit www.irs.gov/cp72.
- Review the enclosed documents:
 - Publication 2105, Why do I have to pay taxes.
- For more information on frivolous claims, visit www.irs.gov/cp72/truth about frivolous arguments
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-██████████).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.