

CONSTRUCTIVE NOTICE OF CONDITIONAL ACCEPTANCE

John H. Doe
123 Anywhere Drive
Huntington Beach, CA 92648

Certified Mail # _____

July 12, 2008

INTERNAL REVENUE SERVICE

Attn: Maureen Green
Contact I.D. No. 29-12033
1973 North Rulon White Blvd.
Ogden, UT 84404-0040

Subject: Your Letter 3176 dated June 20, 2008

Dear Ms. Green:

I am in receipt of your Letter 3176 dated June 20, 2008, a copy of which is enclosed. I am conditionally accepting your contract in that letter of a \$5,000.00 frivolous filing penalty upon proof of claim that:

- (1) the 2008 Form 1040, individual income tax return, is based on a position identified as frivolous under I.R.C. §6702(c), AND
- (2) the 2008 Form 1040 reflects a desire to delay or impede the administration of federal tax laws, AND
- (3) there are any defects contained within the 2008 Form 1040, AND
- (4) there are any defects contained within the 2008 Forms 1099-OID, original issue discount, information returns attached to the 2008 Form 1040.

Ms. Green, you have thirty (30) days from receipt of this Conditional Acceptance to respond on a point-by-point basis, via sworn affidavit, under your full commercial liability, signing under penalty of perjury that the facts contained therein are true, correct, complete and not misleading. Mere declarations are an insufficient response. If an extension of time is needed to properly answer, please request it in writing. Failure to respond will be deemed agreement with the facts stated in the attached Affidavit and an inability to prove your claim, thereby indicating that the 2008 Form 1040 and the 2008 Forms 1099-OID are true, correct, and complete.

This letter constitutes constructive notice to the recipient.

Sincerely,

John H. Doe

Please direct responses to third party public witness:

Cindy Smith, Notary Public
c/o1223 Main Street
Huntington Beach, CA 92648

Enclosure(s):

- (1) Commercial Affidavit dated July 12, 2008
- (2) Letter 3176 dated June 20, 2008

COMMERCIAL AFFIDAVIT

The undersigned Affiant, John Henry Doe, hereinafter "Affiant", does solemnly swear, declare and state as follows:

- 1. Affiant is competent to state the matters set forth herein.
- 2. Affiant has knowledge of the facts stated herein.
- 3. All the facts herein are true, correct and complete, admissible as evidence and if called upon as a witness, Affiant will testify to their veracity.

Plain Statement of Facts

- 4. There is no evidence that JOHN H DOE, hereinafter "Taxpayer", has taken a position identified as frivolous under I.R.C. §6702(c) and Affiant believes that no such evidence exists.
- 5. There is no evidence of a defect in the IRS Form 1040 submitted to the Internal Revenue Service on May 11, 2008 for the Taxpayer and Affiant believes that no such evidence exists.
- 6. There is no evidence of a defect in the IRS Forms 1099-OID submitted to the Internal Revenue Service on May 11, 2008 for the Taxpayer and Affiant believes that no such evidence exists.
- 7. There is no evidence of a defect in the amount returned to the Taxpayer by the U.S. Department of the Treasury on June 13, 2008 and Affiant believes that no such evidence exists.
- 8. There is no evidence that the Taxpayer authorized or consented to the transfer of the funds out of the Taxpayer's Bank of America account no. 0123456789, and Affiant believes that no such evidence exists.
- 9. There is no evidence of any outstanding controversies or disputes to settle between the Taxpayer and the Internal Revenue Service and Affiant believes that no such evidence exists.

IN WITNESS WHEREOF I hereunto set my hand and seal on this 17th day of September, 2008 and hereby certify all the statements made above are true, correct and complete.

Date: _____

Signed: _____
123 Anywhere Drive
Huntington Beach, CA 92648

JURAT

State of)
) ss:
County of)

Subscribed and sworn to (or affirmed) before me on this 17th day of September, 2008, by John Henry Doe, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

(seal)

Signature