

Notice

To All Taxpayers

The Internal Revenue Service expects you to waive your Constitutionally protected, Fifth Amendment right by signing your tax return under penalty of perjury. Your signature on a tax return legally binds you to the fact that you have fully complied with applicable tax laws. You may be severely fined or imprisoned for any mistakes that you or your tax preparer might make.

The I.R.S. may fine you \$500.00 if you refuse to waive your rights.

It is up to you to know and protect your rights. There is no law requiring you to waive your rights.

Ask yourself the following questions before signing your tax return:

1. Do I waive my Fifth Amendment protected rights when I file a tax return?
2. If I do waive my Fifth Amendment protected rights when I file a tax return, what statute requires me to so waive them?
3. If I do not waive my Fifth Amendment protected rights when I file a tax return, then why does the IRS have a *Miranda*-type of warning in the Privacy Act Notice of the 1040 Instruction Book, stating that the IRS may give any information on my return to the Department of Justice, obviously for use in criminal cases?
4. Do I truly understand what I am signing "under penalty of perjury"?

Employees who wish their employer to withhold state and federal taxes on income and for social security benefits and unemployment insurance must complete an I.R.S. Form W-4 "Employee's Withholding Allowance Certificate" and give it to their employer. 26 CFR 31.3402(p)-1 provides that the I.R.S. Form W-4 is a voluntary withholding agreement that may be terminated by either the employee or the employer at any time "by furnishing a signed written notice to the other."

If you do not wish your employer to use your Social Security Number, you should tell them in writing, that you elect to withdraw the use of your Social Security Number and request your employer to enter the phrase "*Employee Refused to Provide*" in the space provided for a Social Security Number when your employer reports your wages and taxes. The Internal Revenue Service (IRS) imposes no penalty on an employer if the failure to show a Social Security Number (SSN) or Taxpayer Identification Number (TIN) for an employee was due to reasonable cause and not to wilful neglect. See 26 USC §6109(a)(3), §6721(a)(2)(B), §6721(c)(1)(B), and §6724(a). The IRS requires an employer ask (IRC §6109(a)(3)) the employee to provide the employer with either an SSN or TIN. However, the employee may refuse to provide an SSN or TIN.

Section 7 of Public Law 93-579 provides that:

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

18 USC Sec. 242 and 42 USC Sec. 1983 provides that:

"Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;" 42 USC Sec. 1983 further provides that a violator "shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

This notice must be posted in a conspicuous place where it can be read by all Taxpayers.