Robert E. Hybertson
14420 Brighton Road
Brighton, Colorado 80601

This is my Criminal Complaint Case # TRN-2010-0115 Inspector G. is with Now

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION
P.O. Box 589 Case# TRN-2010-0115
Ben Franklin Station
Washington, DC 20044-0589

ADMINISTRATIVE OFFICE of the U.S. COURTS
DIRECTOR
1 Columbus Circle, NE
Washington, DC 20002

U.S. Department of Justice
Office of the Inspector General
Investigation Division
1425 New York Avenue N.W., Suitee 7100
Washington, DC 20530

Dear Congressman: Jason Crow, 330 S. Parker Rd #100
Aurora, Colorado 80014 720-748-7514
1229 Longworth HOB, Washington DC 20515 202-225-1882

I demand the termination and prosecution of Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, who have sent signed documents:

Attachments: "**NOTICE OF DETERMINATION CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330."**
Self-assessment statement of Robert Hybertson.
Correspondences of Robert Hybertson, ignored unanswered Discovery attached Demand.

Affidavit of Criminal Complaint

Who? Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, ..

What? Conspired to commit and did commit the crimes of extortion and mail fraud.

When? Beginning before January 1st of 2010 and continuing through October 15, 2020 .

Where? From Denver, Colorado in person and via the United States Mail Service.

How? Erin H Dolcen, conspired to use and did in fact use the United States Mail Service in a scheme of fraud. Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, composed documents, claimed to be a notice of determination concerning collection action(s) under section 6320 and/or 6330. The paper composed and uttered through the United States Mail Service is a fraudulent composition for the following reasons:

(1) the paper was allegedly composed in compliance with "section 6320 and/or 6330; however, the paper is a *stray* as it fails to identify the Section of the United States Code, Code of Federal Regulations, and/or Internal Revenue Code which authorizes such a paper.

(2) the paper purports to be the result of a "Collection Due Process Hearing;" however, no such hearing was had. *My request for a Collection Due Process Hearing had been refused!*

(3) IRC 6331 authorizes the IRS to levy if the taxpayer neglects or refuses to pay within 10 days after notice and demand. **NOTE: It has become common knowledge that IRC 6331 applies only to federal employees and those contracting with the United States, Inc. or one other of the over 3,000 corporations owned by the United States, Inc. – see 28 U.S.C. § 3002. SPECIAL NOTE: It has become common knowledge that the levy found at 26 U.S.C. Section 6331 DOES NOT APPLY TO THE PRIVATE SECTOR.**

(4) "Accounts have verified notice and demand was made and the taxpayer either refused or neglected to pay the tax due." **NOTE: The so-called tax due was**

allegedly a 1040 tax. SPECIAL NOTE: The United States Code provides for *a 1040 tax as applying estate taxes on property transferred from a decedent's estate* to non-qualified entities. A: I am not dead yet and/or B: I am not a beneficiary of an estate transfer, and/or C: estate taxes have been virtually abolished for any property that I might be related to.

(5) FURTHER FRAUD: "In the non-taxpayer's reply response he stated he is not liable for the tax because he had no taxable income for the tax years listed" **TRUTH: In my written statement in support:** (i) I did not claim that I had no taxable income for years in question but instead stated under penalty of perjury that I had done my own self-assessment and found that I had ***insufficient taxable income*** to warrant the filing of a return. **NOTE: Ironically, this same language is found in the 1040 instruction booklet!** (ii) "Pursuant to &5142 transferred to &5734 a condition precedent to engaging in or carry on a Trade of Business a person must apply for and pay a special tax and register with the Secretary" **TRUTH:** &5142 transferred to &5734 only applies to the following: Sale of luxury automobiles, adding accessories to luxury automobiles, special fuels, fuel used in commercial transportation on inland waterways, heavy trucks and trailers sold at retail, manufacture of automotive and related items, manufacture of "Gas Guzzlers", distribution of motor and aviation fuel, manufacture of petroleum products, production of coal, production of certain vaccines, production of sporting goods, production of recreational equipment, production of firearms, manufacturers leases, communication, transportation by air, policies issued by foreign insurers, gambling, maintaining harbors, transportation by water, commercial trucks, petrol, chemicals, imported substances, ozone depleting chemicals, being employed in gambling, public charities expenditures to influence legislation, lobbying expenditures of private charities, investment income of private foundations, self-dealing by foundations, foundations' failure to distribute income, foundations' private holdings, investments which jeopardize charitable purpose of private foundations, self dealing of Black Lung Benefit Trusts, expenditures of Black Lung Benefit Trusts, excess contributions to Black Lung Benefit Trusts, expenditures of section 501(c)(3) organizations, failure by certain Charitable Organizations to meet certain

Qualification Requirements, failure to meet minimum funding standards for qualified pension plans, nondeductible contributions to qualified employer, excess contributions to certain tax-favored accounts and annuities, certain accumulations in qualified retirement plans, prohibited transactions, funded welfare benefit plans, certain fringe benefits provided by an employer, certain dispositions by employee stock ownership plans and certain cooperatives, certain excess contributions, certain prohibited allocations of qualified securities, reversion of qualified plan assets to employer, failure to satisfy continuation coverage requirements of group health plan, failure to meet certain group health plan requirements, failure of employer to make comparable Archer MSA Contributions, failure of employer to make comparable health savings account contributions, undistributed income of real estate investment trusts, undistributed income of regulated investment companies, stock compensation of insiders in expatriated corporations, golden parachute payments, distilled spirits, wines, beer, brewing, manufacture of stills, wholesale distributors, wholesale dealers, retail dealers, distilled spirits for fuel use, imported distilled spirits, alcohol for industrial purposes, wine bottling house operations, and wine bottling house operations. **NOTE: I am not engaged in any of the foregoing "Trade of Business[1]."** (iii) "[H]e states because he carries his private affairs as an individual within interstate [sic – what idiots – Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, are] of South Dakota or Colorado . . . [he is not subject to Federal Tax}" **TRUTH: Even if I was engaged in an activity on which Congress has enacted legislation, the amount of tax due could only be measured by income derived from interstate contracts in commerce.** (iv) "Robert E. Hybertson, hereinafter referred to as the taxpayer." Even if **I admit to being a tax payer, I am not in receipt of any information which informs me that I have a duty to glean tax revenue from tax payers and pay over the tax collected to the United States Treasury as a *taxpayer* as a condition of engaging in a *revenue taxable activity.*** (v) "Mr. Hybertson does not want to be considered a "taxpayer" and feels he has no responsibility to file income tax returns or to pay taxes."

[1] It has become common knowledge that the IRS, in the IRS's Master File, Non-master File, and Indicia File fabricates evidence that persons similarly situated to Robert Hybertson are actually engaged in one of

TRUTH: I have neither confirmed or denied that I am a taxpayer; my statement is that, notwithstanding whether I am a taxpayer or not: (i) I am not in receipt of any document which verifies that I am a taxpayer and, (ii) in a spirit of good faith and fair dealing I assessed myself and determined that I had insufficient taxable income to warrant the filing a return for the year in question. (vi) "His [mine] issues are frivolous and have repeatedly been dismissed by the courts." **TRUTH: My issues are based on decisions of the United States Supreme Court, statutes enacted by Congress, code promulgated by the United States Treasurer of the Treasurer's delegate(s), and The Internal Revenue Code. SPECIAL NOTE: Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, unable to meet THEIR BURDEN OF PROOF FOUND AT IRC §§ 7491(B) AND 7491 (c), RESORT TO IGNORING BELIEVING THAT CONGRESSMAN SULLIVAN AND OTHERS SIMILARLY SITUATED APPROVE OF THEIR INSIPID SCHEMES OF FRAUD AND EXTORTION. <u>VERY SPECIAL NOTE:</u> Regardless, Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, failed to cite any decision of a Federal Circuit Court or of the United States Supreme Court where conducting a self-assessment based on Statutes, Rules, and Codes was determined to be "*FRIVOLOUS.*"** (7) ". . . . Appeals does not consider frivolous issues such as are moral, religious, political, constitutional, conscientious, or similar grounds, or courts have determined are frivolous or groundless." **TRUTH: I have not raised avoidance of taxes[2] based on a moral, religious, political, constitutional, conscientious, or similar ground – I have stated under oath and subject to cross-examination that, after consulting all the statutes and code sections I could find, I did my own self-assessment and found that I had insufficient taxable income to warrant the filing of a return. SPECIAL TRUTH: Regardless, Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, failed to cite any decision of a Federal Circuit Court or of the United States Supreme Court where conducting a self-assessment based on Statutes, Rules, and Codes was determined to be "*FRIVOLOUS or***

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the above and foregoing *revenue taxable activities* from a Territory of the United States.

[2] Regardless, tax avoidance is not a crime. See IRM at 25.1.1.2.4.

GROUNDLESS." (8) "Issuance of the Levy is sustained [two places on this fraud]" **TRUTH: the levy is a fraud constituting mail fraud at 18 U.S.C. Section 1341 and is also extortion found at 26 U.S.C. Section 7214(a) due to the facts that, absent a certified *summary record of assessment, Flynn, Sandoval, Hewell and others failed to prove-up their claims, and regardless, the 26 U.S.C. Section 6331-levy does not apply to those in the private sector.*** (9) "Taxpayer is not in full compliance with his filing requirements. Taxpayer is quoting statements under the [sic] frivolous issues." **TRUTH: Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, have failed to cite where the United States Supreme Court has REVERSED *Bull v. United States*, 295 U.S. 247, 79 L. Ed. 1421, 55 S. Ct. 695 (1935). Also, Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, have failed to prove that Congress has repealed 26 U.S.C. Section 1. Further, Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, have failed to show that the Treasurer has taken 26 C.F.R. Section 1.861-8 et seq. out of publication. ABSENT THESE PROOFS ERIN H.DOLCEN AND DOE'S PRATTLE IS NOTHING MORE OR LESS THAN ANTI-TAX TRUTH ADVOCATE <u>FRIVOLOUS NONSENSE!</u>** (10) "The tax was assessed for the period considered in this hearing . . . ." **TRUTH: I am not in receipt of a summary record of assessment for 23-c <u>for any year.</u> I <u>am</u> in receipt of a document, which verifies that the IRS manufactures tax bills in blatant violation of 26 U.S.C. Section 7214(a)(7).** (11) " . . . . he [Me] stated he did not owed taxes under the law because he had no taxable income. . . . . the taxpayer stated that he would not file or pay any taxes because he is not liable." **TRUTH: What I stated was that I had done my own self-assessment and found that I had insufficient taxable income to warrant the filing of a return. DOLCEN AND/OR OTHERS (ARE) JUST A GOOD OLD FASHIONED LIAR(S) AS DOLCEN OR OTHERS ACTUALLY ADMITS TO THE SWORN STATEMENT WHICH CONTRADICTS DOLCEN' AND OTHERS FRAUDULENT MISREPRESENTATION OF MY POSITION!** (12) Section 6011 provides that nay person liable for any tax imposed by the Internal Revenue Code . . . ." **TRUTH: The Internal Revenue Code DOES NOT IMPOSE ANY TAX – TAXES ARE IMPOSED BY STATUTES!**

See IRM AT 9.1.2.1. (13) ". . . . each taxpayer should set forth fully and clearly the information required to be included on the return." **TRUTH: The law only requires setting forth fully and clearly the information required to be included on the return if taxable income is sufficient to warrant the filing of a return. SEE 26 U.S.C. Section 1.** (14) "The penalties were assessed based upon your frivolous positions in filing a purported return reflecting -0- income . . ." **TRUTH: (a) I am not in receipt of any document which verifies that decisions of the United States Supreme Court, statutes enacted by Congress and Codes promulgated under authority of the Treasurer are "frivolous." (b) I haven't claimed that a had "-0-income." My statement, under oath and subject to cross-examination, is that I had insufficient taxable income for the year in question to warrant the filing of a return reflecting "income."** (15) "The balance favors sustaining the proposed levy action since the taxpayer has not proposed no [sic] viable collection alternative." **TRUTH: I have received information published by Congressman Sullivan's office sustaining the opinion that the infamous IRS levy does not apply to those in the private sector. On its clear face, 26 U.S.C. Section 6331 applies to Federal Employees and certain contractors in commerce with the United States, Inc. OF COURSE, Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, , NO DOUBT, THINKS THAT CONGRESSMAN SULLIVAN IS FRIVOLOUS!** (16) I am in receipt of the following threat, which in the context of the fact that the IRS failed to prove their case as required by IRC Sections 7491(b) and (c) is a blatant violation of 26 U.S.C. Section 7214(a)(1)&(2): "Before the taxpayer decides whether to petition this notice of determination, he should know that the Tax Court is empowered to imposed monetary sanctions up to $25,000 for institution or maintaining an action before it primarily for delay or for taking a position that is frivolous or groundless." **Does this mean that all the Tax Court Judges also consider determinations by the United States Supreme Court, statutes enacted by Congress, and Treasurer promulgated code FRIVOLOUS?**

What laws were violated? 18 U.S.C. §§ 1341, 1346, & 1962 and 26 U.S.C. § 7214(a). Plus to many to number under Fraud and Conspiracy_____

Who are the victims?

(1) The United States Treasury for any bonus or award paid to Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, .

(2) The People of the United States whose expectation of fair and honest public administration has been actively frustrated by the fraud practiced by Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, .

(3) Robert Hybertson in a sum of at least what is sought via the so-called levy plus other damages up to one million dollars per Person or Action and punitive damages daily.

(4) As a result of being harassed, slandered, falsely accused and detained by Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, or someone using the names Erin H. Dolcen, Diane Sandoval, D.H. Harris, E. BLEVINS, , I have been damaged financially, socially, emotionally as well as rights denied.

I, Robert Hybertson, certify that the factual averments in the above and foregoing complaint are truthful and accurate to the best of my knowledge:

_____ _____

Date Robert Hybertson,

18 USC Sec. *1341* 01/19/04
TITLE 18 - CRIMES AND CRIMINAL PROCEDURE
PART I - CRIMES
CHAPTER 63 - MAIL FRAUD
Sec. 1341. Frauds and swindles
-STATUTE-
Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, **places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service,** or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, **shall be fined under this title or imprisoned not more than 20 years, or both**. If the violation affects a financial institution, such person shall be fined not more than $1,000,000 or imprisoned not more than 30 years, or both.

18 USC Sec. *1346* 01/08/2008
TITLE 18 - CRIMES AND CRIMINAL PROCEDURE
PART I - CRIMES
CHAPTER 63 - MAIL FRAUD
Sec. 1346. Definition of "scheme or artifice to defraud"
-STATUTE-
For the purposes of this chapter, the term "scheme or artifice to defraud" includes a scheme or artifice to deprive another of the intangible right of honest services.

18 USC Sec. *1962* 01/06/03
TITLE 18 - CRIMES AND CRIMINAL PROCEDURE
PART I - CRIMES
CHAPTER 96 - RACKETEER INFLUENCED AND CORRUPT ORGANIZATIONS
Sec. 1962. Prohibited activities
-STATUTE-
(a) It shall be unlawful for any person who has received any income derived, directly or indirectly, from a pattern of racketeering activity or through **collection of an unlawful debt** in which such person has participated as a principal within the meaning of section 2, title 18, United States Code, to use or invest, directly or indirectly, any part of such

income, or the proceeds of such income, in acquisition of any interest in, or the establishment or operation of, any enterprise which is engaged in, or the activities of which affect, interstate or foreign commerce. A purchase of securities on the open market for purposes of investment, and without the intention of controlling or participating in the control of the issuer, or of assisting another to do so, shall not be unlawful under this subsection if the securities of the issuer held by the purchaser, the members of his immediate family, and his or their accomplices in any pattern or racketeering activity or the collection of an unlawful debt after such purchase do not amount in the aggregate to one percent of the outstanding securities of any one class, and do not confer, either in law or in fact, the power to elect one or more directors of the issuer.

(b) It shall be unlawful for any person through a pattern of racketeering activity or through collection of an unlawful debt to acquire or maintain, directly or indirectly, any interest in or control of any enterprise which is engaged in, or the activities of which affect, interstate or foreign commerce.

(c) It shall be unlawful for any person employed by or associated with any enterprise engaged in, or the activities of which affect, interstate or foreign commerce, to conduct or participate, directly or indirectly, in the conduct of such enterprise's affairs through a pattern of racketeering activity or collection of unlawful debt.

(d) It shall be unlawful for any person to conspire to violate any of the provisions of subsection (a), (b), or (c) of this section.

26 Sec. 7214. Offenses by officers and employees of the United States

-STATUTE-

(a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States -

(1) **who is guilty of any extortion or willful oppression under color of law**; or (2) **who knowingly demands other or greater sums than are authorized by law**, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or (4) who conspires or colludes with any other person to defraud the United States; or (5) who knowingly makes opportunity for any person to defraud the United States; or (6) who does or omits to do any act with intent to enable any other person to defraud the United States; or (7) **who makes or signs**

any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or (8) **who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary**; or (9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do; **shall be dismissed from office or discharged from employment** and, upon conviction thereof, **shall be fined not more than $10,000, or imprisoned not more than 5 years, or both**. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. **The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution**.

Before sums deposited in respect of a presumed taxpayer can be converted to use by the United States Treasury, the "taxpayer" must be assessed. The "code" articulates clearly what an "assessment" is and no form exists other than defined in the code as an assessment. The assessment process regarding federal income taxes is a matter controlled by statutes and regulations. In the 1954 and 1986 Internal Revenue Codes, §6201(a) authorizes the Secretary of the Treasury to make assessments. The method of recording such an administrative act is governed by §6203, which provides:

"The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, **the Secretary shall furnish the taxpayer a copy of the record of assessment**."

The specific tax regulation concerning the assessment process is 26 C.F.R., §301.6203-1, which reads in pertinent part:

"The district director and the director of the regional service center shall appoint one or more assessment officers. The assessment shall be made by an assessment officer signing the summary record of the assessment. The summary record, through supporting records, shall provide identification of the taxpayer, the character of the liability assessed, the taxable period, if applicable, and the amount of the assessment. The amount of the assessment shall, in the case of tax shown on a return by the taxpayer, be the amount so shown, and in all other cases the amount of the assessment shall be the amount shown on the supporting list or record."

In Internal Revenue Manual 5312(1), MT 5300-1 (11-15-85), this assessment process is further clarified:

"(1) The assessment is made by an assessment officer designated by the District Director or Service Center Director, as appropriate. The assessment officer signs a Form 23-C, Assessment Certificate, and this record, through supporting data, provides identification of the taxpayer by name and number, the taxable period, the nature of the tax and the amount assessed."

"(3) ... The assessment lists support the assessment certificate, which is used to summarize and record the official action of the assessment officer."

Thus, by the Service's own admission in its IR Manual, "[t]he assessment lists support the assessment certificate..." Pursuant to Fed.R.Evid. 801(d)(2)(D), this is a party admission that an assessment list must exist; see *United States v. Van Griffin*, 874 F.2d 634, 638 (9th Cir. 1989)(government manuals admissible as party admissions under Fed.R.Evid. 801(d)(2)(D)). There can be no dispute that the assessment list is the supporting record and is absolutely essential before a valid assessment is made. Further, the regulation contemplates a signed document. This is consistent with the supporting statute which provides that the taxpayer is entitled to a copy, which implies that a hard copy exists.

In addition to the above IRM provision which shows that Form 23-C is the assessment form, established decisional authority also shows that a tax assessment is made upon Form 23-C. For example, in *Meyersdale Fuel Co. v. United States*, 44 F.2d 437, 443 (Ct.Cl. 1930), this form was mentioned:

"When the Commissioner of Internal Revenue makes an assessment of taxes he signs a list entitled 'Commissioner's assessment list' on Form 23C-1."

In *Brafman v. United States*, 384 F.2d 863 (5th Cir. 1967), there was also a demonstration of how tax assessments are executed upon Form 23-C. There, the government sought to attach liability for unpaid estate taxes to an heir of that estate under a transferee liability theory. But, Mrs. Brafman argued that she was not so liable because the assessment certificate relevant in that case was unsigned. In agreeing with that argument and holding the certificate at issue void, that court stated:

"The assessment certificate involved in this case, a photostated [sic] copy of which is in the record, is not signed by an assessment officer or by any other official...Since the certificate lacks the requisite signature, it cannot constitute a valid assessment," Id., at 865-66.

"Even the instructions on the reverse side of the assessment certificate, Form 23C, specify that the original form 'is to be transmitted to the District Director for signature, after which it will be returned to the Accounting Branch for permanent filing,'" Id., at 866.

"What is important in any case is that assessment is not automatic upon recordation; it requires the action of an assessment officer. That action, as defined explicitly in the Treasury Regulations, is the signing of the certificate," Id., at 867.

See also *Stallard v. United States*, 806 F.Supp. 152, 158 (W.D.Tex. 1992)("Defendant submitted a 'Form 23C' which it asserts is a summary record of assessment").

Several cases disclose the type of information which must be contained on a Form 23-C tax assessment record and its supporting list. For example, in *Ianelli v. Long*, 329 F.Supp. 1241, 1242 (W.D.Pa. 1971), that description of the various data was as follows:

"The procedure for assessment provides, *inter alia*, that the assessment officer shall sign the summary record of assessments made against any tax payer, that said action, through supporting records, shall provide identification of the tax payer, the character of the liability assessed, the taxable period as applicable, and the amount of the assessment. The date of the assessment is the date the summary record is signed by an assessment officer.

26 U.S.C.A. § 301.6203-1, Code of Federal Regulations. **Since this procedure was not followed, the assessment is void and the executions based thereon are invalid**."

In *Planned Investments, Inc. v. United States*, 881 F.2d 340, 343 (6th Cir. 1989), the court examined the requirements of 26 C.F.R., §301.6203-1, and stated:

"Section 6203 of Subchapter A provides that assessment be made by recording the liability in accordance with the regulations promulgated by the Secretary. 26 U.S.C. § 6203 ... Treasury regulations provide that the assessment be made by signing the summary record of assessment. 26 CFR § 301.6203-1. The summary record, through supporting documents, must contain the following:

(1) identification of the taxpayer;

(2) character of liability assessed;

(3) taxable period, if applicable;

(4) and amount of assessment."

Finally, the court in *Robinson v. United States*, 920 F.2d 1157, 1158 (3rd Cir. 1990), described the assessment process as:

"A duly designated official for the district or regional tax center signs the summary record of the assessment, which identifies the taxpayers, the type of tax owed, the taxable period and the amount of the assessment. 26 U.S.C. §6203; Treas. Reg. §301.6203-1."

Therefore, from the above authority, the documents which are executed in making an assessment are clearly known. First, the assessment is made on a Form 23-C. This assessment form may apply either to a single individual or a group. The supporting documentation for a Form 23-C is the assessment lists, which must contain (1) the identification of the taxpayer; (2) character of liability assessed; (3) taxable period, if applicable; and (4) amount of the assessment. {If these documents do not exist, the absence proves that there has been no assessment and consequently, no tax collection activities may be pursued.}

CC: District Director, IRS
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