

REQUEST FOR ANSWERS AND CLARIFICATION

To: Marynell Steburg
Internal Revenue Service
801 Civic Center Drive, Suite 200
Santa Ana, CA 92701

From: Peymon Mottahedeh, in my personal
capacity and as President of
Freedom Law School
9582 Buttemere Road
Phelan, CA 92371

Re: April 16, 2003 Letter of your area Director, Frank P. Nixon, to me.

Dear Ms. Steburg,

I am in receipt of a letter dated April 16, 2003 from your Area Director Frank P. Nixon (hereafter, "THE IRS LETTER"), which mentions you as the person for me to contact. **I am writing to you to get some answers and clarification about the meeting that you have scheduled for me. I have stated each of my questions in bold letters.**

On your web site the Mission of the IRS is stated as: "Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all." Well, **I want you to help me understand how your request for a meeting might relate to any of my tax responsibilities. Is that a fair request?**

Please keep in mind that the Guiding Principles of the IRS, written below your Mission Statement states that you must do the above by "Foster[ing] open, honest communications." Well, **I am trying to have an open and honest communication with you. Can I expect the same from you?**

Your Guiding Principles further states that you will do the above while "Insist[ing] on total integrity." **Can I expect total integrity from you?** I certainly hope so. I believe that **with open and honest communication and with total integrity we can accomplish what we need to get done, whatever that may be. Do you agree?**

With the above Guiding Principles in mind, I will now address your letter.

Your letters states: "We have reviewed certain materials with respect to your tax shelter promotion(s) including, but not limited to, Freedom Law School and related promotions. I do not have a tax shelter."

Well, *I do **not** promote a tax shelter. Your letter clearly ASSUMES and CONCLUDES that I have a tax shelter that I am promoting.*

THE IRS LETTER goes on to state that "... We [IRS] may issue 'pre-filing notification' letters to the participants who have participated in the promotions." **What is a "pre-filing notification" that your letter speaks of?**

THE IRS LETTER further states: “We have scheduled a meeting for May 15, 2003 at 10 AM. The location of the meeting will be 801 Civic Center Drive, Suite 200, Santa Ana, CA 92701. No extension of time will be granted for this meeting; however, an earlier date may be considered.”

Your letter does **not** state the **PURPOSE** of this proposed meeting. **What are we supposed to get together for? What is suppose to be our goal or aim to accomplish at this proposed meeting?** You have already **ASSUMED** and **CONCLUDED** that I am promoting a tax shelter. **If you have already made up your mind about me then what is the use or purpose of our meeting?**

I am willing to meet with you at the appropriate time and location. However, without you explaining to me what we are meeting for, I will not be able to prepare for such a meeting.

Under the authority of what Statute, Code and/or Regulation have you scheduled this meeting?

Under the authority of what Statute, Code or Regulation have you chosen NOT to allow any legitimate postponement of this meeting?

What will be the consequence, if any, of my meeting or not meeting with you?

If the meeting is an audit, I have never heard of an audit that could not be rescheduled for a legitimate reason. **Do you know of any such kind of an audit? If so, please tell me. Is this meeting an audit?**

Is this meeting a Summons? If so, Section 7605 of the IRS states that the “time and place of a summons shall be as are reasonable under the circumstances.” Your letter’s unreasonable insistence that “No extension of time will be granted” flies in the face of Section 7605, reason and fairness.

In the very first sentence of your letter you **ASSUMES** and **CONCLUDES** that I have a “tax shelter promotion.” You seem to have your mind made up and determined that I have a tax shelter that I am promoting. Your letter does not say: “We believe you **MIGHT** be promoting a tax shelter”, it unequivocally, **ASSUMES** and **CONCLUDES** that I have a tax shelter that I am promoting.

This kind of **JUMPING THE GUN** and making **summary conclusions** is the kind of pain my relatives suffered in Iran under the so-called Islamic Republic of Iran Government. The authorities in Iran had summarily, based on unknown information concluded, that since my relatives (like me) were born and raised as Jews, that they must be “Zionist Spies!”

Based on such summary conclusions, some of my relatives were tortured and executed by Iranian Government authorities. **What kind of action(s) you might take against me based on your SUMMARY CONCLUSION that I promote a tax shelter?**

To this day, some of my relatives and other Jews in Iran are from time to time persecuted by the authorities in Iran, by the authorities who ASSUME and CONCLUDE that they are Zionist Spies and then putting the burden of proving their innocence on the Jew!

Your letter unfortunately places me in such a position. Again, your letter does not say: “ We have reviewed certain material with respect to what **MAY BE** a tax shelter that you **MIGHT BE** are promoting.” Your letter with very certain terms ASSUMES and CONCLUDES that I **am** promoting a tax shelter by stating: “We have reviewed certain materials with respect to your tax shelter promotions...”

Now you expect me to show up to meeting with you that will not be rescheduled and without knowing:

- 1) What type of meeting this is;
- 2) What is the purpose of this meeting,
- 3) What documents, witnesses’ statements, agents’ notes or other evidence you have in your possession that makes you conclude that I am promoting a tax shelter.
- 4) What will be the consequence of my showing up or not showing up to the meeting.

Well, as I am sure you know, on April 30, 2003, I sent a Privacy Act and FOIA Act request to your Disclosure office to find out what this meeting is all about and what kind of evidence you have gathered and reviewed to make your summary conclusion that I am promoting a tax shelter.

I expect that per the Guiding Principles of the IRS, you will fully cooperate with the Disclosure Officers of the IRS and give me a copy of ALL the documents that I have requested. After receiving said documents and you answering the simple and reasonable questions that I have posed to you in this letter, **I will be happy to meet with you in a mutually agreeable time and location.**

Dated: May 14, 2003

Respectfully,

Peymon Mottahedeh