

Brian Carr and
Rueangrong Carr
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Diana M. Bushman
324 25th Street, Suite 6001
M/S 8500
Ogden, UT 84401-2344

Dear Ms. Bushman:

2. Dec. 2024

Introduction

We, Brian Carr and Rueangrong Carr are a married couple and the taxpayers in this matter. I am Brian Carr, and, to the degree legally permissible, I will represent my wife in these matters though we will jointly sign all documents. I am a graduate of West Point and have limited legal experience (initially with UCMJ). I am also an Officer of the United States, i.e. a U.S. Regular Army Captain with an honorable discharge. My wife is a U.S. Permanent Resident from Thailand. She has an outstanding application to become a U.S. citizen. I believe that I qualify as a reputable individual and will not be reimbursed for my time representing my wife.

Reference the previous letter from you on 18 Nov 2024, it appears to be a final findings of facts, decision, and order. However, it is quite ambiguous in that regard and that ambiguity has led to several documents in Internal Revenue Service (IRS) files which contradict each other and which have caused us to suffer damages. I

will summarize the events to date which should cover the documents in IRS files, and ask for you to reconsider the matter and provide a more complete findings of facts, decision, and orders to correct these problems.

I will refer to several documents by name from my electronic files but you should be able to find them from the IRS files which I presume you have access to. If you would like copies of any document, please send me an email at carrbp@gmail.com and I will redact them according to federal judicial standards removing personal identification information and email the redacted copies to you.

Events Before 14 Nov 2024 Decision

On 6 May 2024 the IRS sent a notice which we received on 9 May 2024 which claimed that we owed 1,055.19 (see Irs20240506ntcCP30id270859.pdf).

On 10 May 2024 I mailed an Abatement Request (see f843C.pdf) along with an explanation (see AbatementRqst.pdf) and documentation of the significant income sources which was received by the IRS on 16 May 2024 (see f843Cdelivered.pdf).

There were delays in processing my request and another notice was mailed to me on 01 July 2024 for \$1,068.18. On 19 Aug 2024 the IRS notified me of a delay in processing my f843C. However, on 27 Aug 2024 the IRS notified me that my Abatement Request was denied but that I could file a Form 2210 with the breakdown of income received through the year (see Irs20240827ltr1042507903.pdf).

I sent the Form 2210 (see f2210C.pdf) along with a direct appeal (see AppealPenalty.pdf) on 7 Sep 2024 and it arrived with the IRS on 8 Sep 2024 (see f2210delivered.pdf). The Form 2210 computed the appropriate penalty as 340.81 which was deposited electronically with the IRS on 3 Sep 2024.

On 23 Sep 2024 the Internal Revenue Service (IRS) sent a notice which claimed that I owed 745.67 (recognizing the payment of \$340.81, but not the Form 2210).

On 10 Oct 2024 the form 2210 and direct appeal were forwarded to the 'office that can best process your request' (which I presume is your office). See IrsFwd20241010.

On 11 Nov 2024 the IRS sent us each via 'Signature Required' two otherwise identical letters stating that we owed \$753.70 which was due immediately and that the IRS would commence to Seize (or Levy) our property. Our appeal was still pending at that time and this notice violated constitutional due process requirements as well as IRS policy of permitting taxpayers to contest penalty payments and prevent seizure until any appeals are resolved.

On the 13 Nov 2024 we signed for the letters and, that evening, paid the disputed amount of 753.70 to the IRS.

On 25 Nov 2024 I sold sufficient (81.28 shares) Vanguard Total Stock ETF shares (VTI) for \$298.07 each so that on 28 Nov 2024 we could make the planned

payment of \$24,000 to the IRS for our 2024 taxes (though formally a IRA withdrawal of 24,242.42 with 99% withholding). The improperly mandated payment of \$753.70 required the early sale of 2.53 shares of VTI ETF / stock, one of our preferred investments at that time.

Decision of 18 Nov 2024

Your decision and order of 18 Nov 2024 states in part:

Appeals received your case on 10/09/2024. We are releasing jurisdiction and returning your case to the originating office because my initial review of your case file showed that the case submitted by the IRS to Appeals is incomplete.

I am writing to let you know that case file has been submitted to the originating IRS office so that they may complete the information which Appeals requires. When they complete the information that is required, a notice will be sent to you to let you know that your case has been submitted again to Appeals.

This decision was ambiguous in that it did not clearly state that the IRS computed charges of \$1,055.19 on 6 May 2024 were not supported by the evidence before Appeals and that all IRS computed penalties are overturned (without prejudice) or remanded so that the IRS can compute new penalties as appropriate.

Additional Relief Sought

We also seek that Appeals provide relief to us based on the IRS's failure to stop harassing us once we had initiated a proper appeal until the appeal was resolved.

The basic form of this would be an order for the IRS to provide us with an immediate refund of the greater of:

- a) \$753.70 plus interest since 13 Nov 2024
- b) the maximum value of 2.53 shares of VTI ETF / stocks from 13 Nov 2024 until one week before the date of payment.

We also seek a credit against our future tax payments of \$9.00 which is the USPS cost of mailing this request to reconsider. Once we notified the IRS of the original appeal and later provided the additional form 2210 as requested, no further input to Appeals should have been necessary.

Treasury IG Complaint

As it appears that the IRS routinely violates individual constitutional rights (due process right to appeal) as well as creating and relying on falsified documents¹ (a crime under 18 USC Section 1001) I will be separately initiate a complaint with the Treasury Department Inspector General.

¹ When two or more documents contradict each other concerning important facts then one or more of the documents must be false, minimally restricting the use of any of the documents until the record is clarified. The critical issue in this case is whether or not an appeal was under consideration at any particular time.

Summary

We ask that you reconsider your Decision and Order of 18 Nov 2024 and provide the requested relief.

Respectfully submitted,

Verification of Request to Reconsider

We the undersigned taxpayers hereby affirm under penalty of perjury in both the United States and Thailand that as individuals:

1. I have reviewed the allegations and believe all of the allegations to be true to the best of my knowledge.
2. I have reviewed the associated documents and exhibits and believe them to be true and accurate copies with the exception of the documents identified as being redacted. The redacted documents have only been altered to remove sensitive personal information according to normal redaction procedures.

We hereby reaffirm that the above is true to the best of our knowledge under penalty of perjury in both the United States and Thailand.

Brian P. Carr
1201 Brady Dr
Irving, TX 75061
Date: 2. Dec. 2024
Location: Irving, TX

Rueangrong Carr
1201 Brady Dr
Irving, TX 75061
Date: 2. Dec. 2024
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