

# Thomas W. Roberts

Certified Public Accountant  
8190 Beechmont Avenue, #108  
Cincinnati, Ohio 45255  
513-956-0601

January 6, 1999

Internal Revenue Service  
Chief, Special Procedures Function  
24000 Avila Rd.  
Laguna Niguel, CA 92577

Certified Return Receipt Request  
#Z505652200  
Re: ~~Michael Benoit~~  
SS#: ~~562 78 0152~~  
Tax Years: 1995, '96  
Subject: Privacy Act

Dear Director, Office of Disclosure:

I am an authorized representative of Michael ~~Benoit~~ concerning federal tax matters and am filing this Privacy Act request on their behalf.

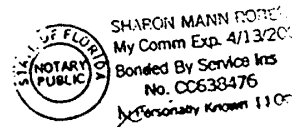
This is a Privacy Act request under 5 USC § 552a or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR §601.702(f). If costs are expected to exceed \$0.00, please send estimate of costs. I am a category E requester.

If portions of this request are exempt from release, please furnish me with those portions reasonably segregable. On my client's behalf, I am waiving personal inspection of the requested records and attest under penalties of perjury, per provisions of 28 USC §1746(l), that I am a category E requester. Please expedite this request within the time prescribed by statute. This request pertains to calendar year 1995, '96.

1. Please send a record of any Lien (not, *Notice of Lien*, 668-Y) that is on file for Michael Benoit, a natural person.
2. Please send a record of any Levy, 668-B (not, *Notice of Levy*, 668-A or W) that is on file for Michael ~~Benoit~~, a natural person.

I understand the penalties provided in 5 USC § 552a(I)(3) for requesting or obtaining access to records under false pretense. This information is being secured on the above client's behalf for use in representing them regarding tax matters.

Please identify all correspondence with client's Social Security Number and client name.



Regards,

*Thomas W. Roberts*

Thomas W. Roberts

STATE OF Florida  
COUNTY OF Lake

The foregoing instrument was acknowledged before me this 6 of Jan 1999 by Thomas W. Roberts, who is personally known to me.

*Sharon Mann Roberts*  
Signature of Notary Public Prilienlevy121798

**Internal Revenue Service**

Disclosure Office

Thomas W. Roberts  
8190 Beechmont Ave  
Cincinnati, OH 45255

Department of the Treasury  
P.O. Box 30207, Laguna Niguel, CA 92607-0207

Person to Contact: D. Kozarovich

Telephone Number: (949) 360-2335

Refer Reply to: **33-1999-848**

Date: **JAN 25 1999**

Regarding: ~~Michael Benoit~~

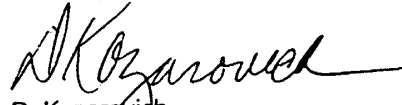
Dear Mr. Roberts:

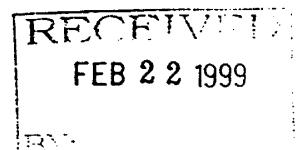
This is in response to your Privacy Act request dated January 6, 1999.

Our research indicates that no lien or levy has been filed for 1995 or 1996 against Mr. ~~Benoit~~ as of the date of this letter. This concludes our response.

If you have any questions, please contact our office at the telephone number shown above.

Sincerely,

  
D. Kozarovich  
Acting Disclosure Officer



**THIS IS AN EXCERPT FROM:**

**THE WEIRS TIMES, Thursday, August 20, 1998**

**I.R.S. Releases Levy on Tempelman Property**

After a contentious multi-year battle with the property owners, including a failed attempt to auction the property last week the Internal Revenue Service has issued a Release of Levy on the Ram in the Thicket restaurant and inn in Milford, N.H. The property is owned by Andrew and Priscilla Tempelman.

Steven A. Swan of Auburn, N.H. was instrumental in getting the I.R.S. to release the Levy on the Tempelman property through the Freedom of Information Act by requesting that the I.R.S. provide documentation which authorizes them to seize and sell a person's property for nonpayment of the federal income tax. *The I.R.S. was unable to provide such documentation...*