AFFIDAVIT OF JOHN TURNER

The undersigned, being duly sworn, deposes and states that:

- 1. My name is John Turner.
- 2. My mailing address is P.O. Box 612, Paradise, California 95967.
- 3. Currently I consult in federal tax matters.
- 4. I am enrolled to practice before the Internal Revenue Service.
- 5. I was employed by Internal Revenue Service (IRS) for nearly ten years, from October 1987 through April 1997, as a revenue officer in the Collection Division.
- 6. IRS gave me substantial training so that I might be fully equipped to carry out my duties as a revenue officer. The training was on going and took place in various formats, on a variety of subjects, in various locales, on a regular basis.
- At the very beginning of my career, before I was commissioned, I completed a training session entitled "Revenue Officer, Phase One". Phase One lasted approximately 6 weeks and was scheduled during October and November 1987.
- 8. During the Phase One training I received many "hand outs", ie., materials for the purpose of my initial training and education for the revenue officer position. These "lessons" covered a wide array of subjects, including training on liens, levy, assessment, and summons to name a few.
- One of the lessons in the Phase One training was entitled, <u>LESSON 23 IRC SECTION 6020(B)</u>.
- Another lesson included in the Phase One training was entitled <u>LESSON 25</u> <u>REFERRALS</u>.

- 11. I have retained those original "hand outs" representing Lesson 23 IRC Section 6020(b) and Lesson 25 Referrals. I have made photocopies of these two lessons and avow that the copies of these lessons submitted for the purposes of this hearing in Washington D.C., February 27 and 28, 2002, organized and convened by the We the People Foundation, are photocopies of those original training documents. I further avow that no alterations or changes have been made to the text or substance of these copies. Except for occasional highlighting of some words the original documents remain in the condition that I received them in 1987.
- 12. During my career I was given many papers that had some connection with my official duties. Often I received IRS Memorandums which communicated some sort of changes that I needed to be made aware of. Submitted herein, are four "IRS Memorandums", with attachments. The Memorandums are listed as follows:

March 1, 1988 Subject: Substitute for Return Program
December 12, 1988 Subject: Substitute for Return Program

December 23, 1988 Subject: Substitute for Return (SFR) Cases – Joint Filing Issue

March 16, 1989 Subject: Substitute for Returns and Joint Filing Status

The Memorandums listed above were given to me because I needed to be familiar with the issues discussed in those Memorandums in my capacity as a revenue officer. I have retained these specific Memorandums originally distributed to me during 1988 and 1989. For the purposes of this hearing in Washington D.C., February 27 and 28, 2002, I have submitted true copies of those Memorandums.

- 13. Revenue Officers are subject to annual evaluations of their performance on the job. During my tenure with IRS, I was given "Revenue Officer Elements and Standards" and "SPD No. 91448E, Standard Position Description". These documents are for the use of the revenue officer and his manager. "Revenue Officer Elements and Standards" spells out the elements and criteria for meeting the elements required of the job. "SPD No. 91448E" provides the general description of duties, responsibilities, and skills required of the revenue officer position. Both of these documents were provided to me while working as a revenue officer. Submitted herein for the purposes of the hearing on February 27 and 28, 2002, are true copies of those two documents.
- 14. Revenue Officers, when commissioned, are issued pocket commissions to be used for identification purposes to verify that they are authorized to investigate tax matters. In November 1987, on completion of Phase One Revenue Officer training, I was issued a pocket commission, dated 11/25/87. Upon my resignation on April 17, 1997, I surrendered my commission to my supervisor as required. Submitted for the purposes of the hearing in Washington D.C. on February 27 and 28, 2002, I submit a color photocopy of my pocket commission. The photograph includes both the outside jacket and the inside of the commission.

15. FURTHER AFFIANT SAITH NOT.

Dated this 23 day of February, 2002.

John Turner

P.O. Box 612 Paradise, CA 95967

STATE OF CALIFORNIA }

COUNTY OF BUTTE }

BEFORE ME, the undersigned authority, appeared John Turner who, upon oath, states that he is the maker of the foregoing Affidavit and that the statements and averments therein are true and correct to the best of his knowledge and belief.

Dated this 23 d day of February, 2002.

Notary Public

Commission # 1269531 Norary Public - Coeffornia Butte County My Comm. Expres Jul 1, 2004