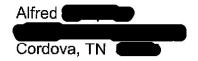


DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

December 28, 2004



Dear Mr.

This letter is in response to your Freedom of Information Act request dated October 25, 2004 received in our office on December 1, 2004. Please note that Form 23C, Assessment Certificate, and the Summary Record of Assessments (SRA) which replaced Form 23C, are aggregate records of assessments for a given day or week which list all taxes, penalties, penalties and interest (aggregate figures only) assessed on a given date by class of tax for all taxpayers. There are no Forms 23C or SRA's on file that identify you or any other taxpayer by name. Please find enclosed copies of the RACS006 assessment documents, 3 pages.

If you have any questions, please call Jennifer Dotson, Disclosure Assistant, badge number 62-09784 at (615) 250-5166. Our office is located at 801 Broadway, MDP 44, Nashville, TN 37203. Your case number is 62-2005-00782.

Sincerely,

Tim D. Christian

Badge Number 62-09241 Nashville Disclosure Officer

Governmental Liaison and Disclosure

Racs Report-006

Summary Record of Assessments

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Certificate Number

Assessment Type Regular

Assessment Date 08092004

Current Assessments

Class of Tax	Items	Тах	Penalty	Interest
			**	The state of the same of the s
WITHHOLDING	1657	6255548.92	10115523.30	1530788.03
INDIVIDUAL	21307	257341036.56	8907938.86	7713659.32
CORPORATION	337	52594.00	233211.01	162226.21
EXCISE	411	249156.67	379148.71	32398.18
ESTATE & GIFT	4	0.00	375.47	10361.83
CTA	0	0.00	15.00	27.32
FUTA	115	24283.28	73414.89	44343.51
Total Current Assmts	23831	263922619.43	19709627.24	9493804.40
	26			
		Deficiency Assessment	S.	
			-	
WITHHOLDING	41	182012 02		
INDIVIDUAL	7291	102012.93	244641.66	22343.86
CORPORATION	44	204550556.51	84611092.06	48618030.38
EXCISE	13	1222826.30	61332.64	55284.05
ESTATE & GIFT		75059.64	661.28	3168.79
CTA	3	51689.31	0.00	9961.59
FUTA	0	0.00	0.00	04.00
FUIA	6	22443.26	5503.62	3444.73
Total Deficiency Assmts	7398	206024587.95	84923231.26	48712233.40
Total Assessments	31229			
	31667	469947207.38	104632858.50	58206037.80

Summary Record of Assessments

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MEMPHIS

Certificate Number

Assessment Type Regular

Assessment Date 08092004

Tax Class Summary

Tax Class	Items	Amount
WITHHOLDING	1698	18270858.70
INDIVIDUAL	28598	611742313.69
CORPORATION	381	1787474.21
EXCISE	424	739593.27
ESTATE & GIFT	7	72388.20
CTA	O	42.32
FUTA	121	173433.29

Principal Taxpayers And Amounts Number Amount
Related to Jeopardy Assessments 0 0.00

Certification

I certify that the taxes, penalty, and interest of the above classifications, hereby assessed, are specified in supporting records, subject to such corrections as subsequent inquiries and determinations in respect thereto may indicate to be proper.

Signature (For Service Center Director of Internal Revenue Service)

Date

BY MATH VERIFIED AN ALL

Racs Report-006

Summary Record of Assessments

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MEMPHIS

Certificate Number



Assessment Type Regular Assessment Date 08092004

Document Locator Number	Account Date
RRECP 200430	08092004
BRECP 200430	08092004
IRECP 200430	08092004

DOWNLOADED FROM:

Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org

Download our book: Tax Freedom Solutions Manual