

Marian Patriot
Wichita, KS 67211

IRS Collection Division
271 W 3rd St. North
Wichita, KS 67202

November 21, 2007

Re: Marian Moline, SSN: 123-45-6789

Dear Tax Collector:

On six occasions the IRS collection department levied my social security check for an alleged tax debt for the tax years 2000; 2001; 2002 by way of the Treasury Offset Program [TOP].

My Social Security retirement benefit is \$1072.00 monthly. The amount the IRS took from my check each month for five months was \$342.80. This 31.9% of my Social Security check. Under the law, you can only garnish my Social Security check under the TOP for 15%, which would have been \$160.80. The monthly amount in excess consists of \$182.00 for five months.

The sixth payment of \$249.80 deducted in November 2007 is also in excess of the 15% by \$89.00.

You are illegally levying my Social Security check and therefore I am entitled to an apology from your office for your wrongdoing. The illegal taking of my check has happened six times and I want some assurance that it will not happen again. Please refund to me the excessive amount plus interest.

The dates of the levy and the amount taken on the levy include:

1. June 2007--	\$342.80	Excess \$182.00
2. July 2007--	\$342.80	Excess \$182.00
3. August 2007--	\$342.80	Excess \$182.00
4. September 2007--	\$342.80	Excess \$182.00
5. October 2007--	\$342.80	Excess \$182.00
6. November 2007--	\$249.80	Excess \$89.00
7. Total	\$1963.80	Total Excess: \$999.00

The Congress passed the Taxpayer's Bill of Rights II which included the Illegal Tax Collection Act, IRC§7433. If you do not remove this illegal levy, I will be forced to file suit in federal district court. I want to remind you, that statute has a minimum statutory damages provision of \$100,000 for your agency. I know that your office would be very embarrassed when the court awards that kind of money, therefore, let us seek resolution of this matter now.

Contact me if you want an out of court settlement.

Yours,

Marian Patriot