

Richard Patriot
Philippines

November 15, 2007

Social Security Administration
P.O. Box 17769
Baltimore, Maryland 21235-7769
USA

Attn: Carolyn L. Simmons – Associate Commissioner for Central Operations.
Re: Claim Number 123-45-6789 A

Dear Associate Commissioner Simmons:

I recently received your letter dated August 28, 2007, concerning the Treasury Offset Program (TOP) with regards to my Social Security Retirement Benefit. I answered that letter in a timely manner after receiving it.

Your agency is levying my Social Security check under the TOP for a tax debt claimed by the IRS. The TOP has a maximum limit of Fifteen (15) % of the benefit amount. Your Notice states you are deducting, as an offset against my SS benefit check, the amount of \$498.80. per month. This is, 40.62 percent of my total benefit and therefore excessive in the amount of, 25.62 percent above the lawful limit.

I did not receive the official IRS Notice which pertains to this matter. Apparently, it was sent to a previous address. Your offices on Sept. 7, 2007, provided me with a copy of this subject Notice. Clearly this Notice of Levy from the IRS defines and illustrates the amount of TOP offset as being, \$184.20. There is no mention of any additional amount(s) subject to this specific Levy Notice. Further, you have received a Notice or Order to withhold from my benefits check's the excessive amount of \$314.60 above the TOP lawful limit. I am entitled to know what the additional amount is based upon and represents. I am therefore requesting, by this letter, that your office immediately provide me with a copy of the Notice/Order of which outlines this subject overage.

The amount \$184.20 represents 15% of my retirement check amount of \$1,228.00. The excessive amount of \$314.60 is not authorized by the Offset law. Therefore, please refund me the excessive amount/s plus interest. You have taken this excessive amount from my September, 2007 check and will most likely withhold one or two more as well.

As you are aware, through my annual income declarations, this is my only income. I am not able to live without it. The 15% presents a very dire hardship for my wife and I. This new levy of 40.62 percent is un-bearable and will force us to seek relief.

The US Congress passed the Taxpayer's Bill of Rights II of which includes the Illegal Tax Collection Act, IRC§7433. That same statute has a minimum statutory damages provision of \$100,000. The huge overage percentage Levy against my Social Security benefits is not officially / legally recognized in reason or Notice. Therefore, the levy amount being imposed is deemed arbitrary and capricious if not reckless in its application. Should you not remove this illegal levy, you leave me no choice and force me to seek relief by filing suit in the Federal District Court. Therefore, I respectfully request we seek resolution of this matter now.

Regards,

Richard Patriot
Claim No: 123-45-6789 A