

**White Paper**  
**IRS Using Computer Fraud to Enforce the Income Tax**  
**April 15, 2026**

This is an introduction to the IRS record falsification program.

After a general overview of the program, step by step details begin on Pg. 4.

Although duplicative documentation from uncountable victims of the IRS program is available, to ensure clarity, we focus this Paper on the evidence showing how IRS falsified the records concerning Mr. Ebenezer Howe, then filed liens in Boundary County, Idaho to justify the theft of his home. The six “White Paper Exhibits” referenced are attached.

In short sum, IRS uses systematically falsified digital and paper records to enforce the income tax on targeted, so-called “high value non-filers”, who don’t conceal anything or cheat.

As detailed below, IRS uses sophisticated, layered computer fraud concealed by falsified, sanitized paper records to circumvent *the **Service’s** statements that IRS lacks authority to compel filing income tax returns and payment of income tax.*<sup>1</sup> Importantly, it is IRS Commissioners making that claim, not victims. (Six quoted; Ftnt. 6.)

Specifically, IRS uses its interactive computer platforms ERCS/AIMS to open a backdoor into its all-controlling, carefully-secured Individual Master File (IMF) annual records concerning a so-called “non-filer”. This enables IRS staff to later enter into the targeted annual record claimed “deficiency amounts” supposedly owed by victims, which entry would otherwise be rejected by the protections written into the IMF software.

Since no government agent is authorized to commit crime to enforce the law, (such as by falsifying federal records), existence of the program provides overwhelming evidence supporting the multiple published claims by IRS Commissioners/Leaders that the “income tax is voluntary”. (Ftnt. 6.)

In the appeal of the forfeiture of Mr. Howe’s home granted to the Government by the United States District Court in Idaho, (which case was filed in 2019 by the Department of Justice to seize his home), the IRS and DoJ have been exposed.<sup>2</sup>

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<sup>1</sup> For one example, IRS’ primary enforcement statute is 26 U.S.C. §6020. See Internal Revenue Manual segment 5.1.11.7.7: “**IRC 6020(b) Authority** The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b). Note: “1040” is not mentioned.

- A. *Form 940, Employer’s Annual Federal Unemployment Tax Return*
- B. *Form 941, Employer’s Quarterly Federal Tax Return*
- C. *Form 943, Employer’s Annual Tax Return for Agricultural Employees*
- D. *Form 944, Employer’s Annual Federal Tax Return*
- E. *Form 720, Quarterly Federal Excise Tax Return*
- F. *Form 2290, Heavy Highway Vehicle Use Tax Return*
- G. *Form 1065, U.S. Return of Partnership Income*

Per **Delegation Order 5–2 (Rev 2)**, effective October 21, 2013, GS-09 Revenue Officers, GS-09 Bankruptcy Specialists, and GS-11 Bankruptcy Advisors have the authority to prepare, sign and execute

## General Overview of the IRS program [Detailed Overview begins Pg. 4.]

In *U.S. v. Howe*, 19-421 in the U.S. District Court for Idaho, the IRS, TIGTA and DoJ have not disputed, nor can dispute, that documentary evidence provided by IRS and DoJ via FOIA and during the litigation shows that for **each** of the eight years they attacked him, IRS falsified its records in a certain invariable sequence to reflect that he, labeled by IRS as a “high-value non-filer”, supposedly filed 1040A returns *each year*. [26 USC §6014(a) allows qualified Americans to “elect” the Service to prepare substitute income tax returns for them. Until recently, 1040A returns were used if such election was desired by a taxpayer.]

To accomplish that, IRS personnel first logged into IRS’ Business Entitlement Access Request System (BEARS), thereby gaining access to IRS’ Examination Return Control System (ERCS), which in turn allows entry to the Audit Information Management System (AIMS).<sup>3</sup>

Entries in AIMS can be used to modify the highly-secure Individual Master File (IMF) annual “modules”.<sup>4</sup> The IMF<sup>5</sup> is the core controlling software IRS uses to document/memorialize interactions with income tax payers.

To initiate attacks on “non-filers” the ERCS/AIMS software platforms are used to bypass the program protections built into the Service’s IMF software, which restrictions were created by programmers to vindicate the claims *of IRS officials* that the income tax is voluntary.<sup>6</sup>

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returns under IRC 6020(b) are limited to employment, excise and partnership matters. [Former Revenue Officers John Turner and Joe Banister can verify that statement.] Income tax is not mentioned, nor any variation of Form 1040.

<sup>2</sup> Every sentence of this White Paper is supported by documentary evidence; Exhibits A-F, are attached.

<sup>3</sup> AIMS is a data-base linked to the Individual Master File database, (IMF), which is the main software platform used by IRS Examinations Division auditors to track interactions from/with taxpayers.

<sup>4</sup> See Internal Revenue Manual Part 4. Examining Process Chapter 4. Audit Information Management System (AIMS) Validity and Consistency, scroll to segment 4.4.1.3 (11-06-2023) **AIMS impact on Master File**.

<sup>5</sup> Definition of IMF in Doc. 6209: “Individual Master File (IMF) – A file containing information about taxpayers who file individual income tax returns (1040 series) and related documents.”

<sup>6</sup> Here are SIX examples of such claims BY IRS. **We don’t make those claims; we just quote them:**

A. During the Eighty-Third Congress in 1953, Dwight E. Avis, head of the Alcohol and Tobacco Tax Division, Bureau of Internal Revenue, testified before the Ways and Means Committee, "Let me point this out now: Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax. Now, the situation is as different as night and day."

B. "Each year American taxpayers voluntarily file their tax returns and make a special effort to pay the taxes they owe." Johnnie M. Walker, IRS Commissioner, 1971, Internal Revenue 1040 Booklet. And

C. "Our tax system is based on individual self-assessment and voluntary compliance." Mortimer Caplin, IRS Commissioner, 1975 Internal Revenue Audit Manual. And

D. "The IRS's primary task is to collect taxes under a voluntary compliance system." Jerome Kurtz, IRS Commissioner, 1980 Internal Revenue Annual Report. And

E. "... Encourage and achieve the highest possible degree of voluntary compliance..." Harold M. Browning, IRS District Director, Hawaii, 1984. And

F. "We don't want to lose voluntary compliance... We don't want to lose this gem of voluntary compliance." Fred Goldberg, IRS Commissioner, *Money* magazine, April, 1990.

Because IMF records are used to support litigation, their accuracy is carefully maintained.

IMF annual “modules” cannot be modified directly, but ONLY by entering 3 digit “transaction codes”, each of which is automatically accompanied by 14-digit “Document Locator Numbers” (DLN) to ease finding any document associated with each transaction.<sup>7</sup>

Every possible transaction code that can be entered into the IMF software is discussed in an IRS publication entitled Document 6209.<sup>8</sup> Further definition is provided by IRS in the AIMS Reference Guide, (Internal Revenue Manual (IRM) 4.1., *et seq.*)

As shown below, the Service’s strictly controlled IMF software won’t allow the IRS to attack a “non-filer” unless the targeted IMF annual record concerning its victim is first falsified to reflect that IRS supposedly *received a 1040A return from the “non-filer”(!)*. To enforce the income tax, IRS is improperly using software procedure created to process “elections” by Americans for IRS to prepare substitute income tax returns, when no such election is made. The IMF platform does not KNOW that targeted victims never filed 1040A returns.

Only after committing that fraud, detailed next, are IRS employees enabled to input into the targeted IMF annual module alleged “deficiency amounts”, using a transaction code “300”.<sup>9</sup>

[Side Bar: The 6209 Manual and Aims Reference Guide reveal that no three-digit transaction code was ever created by IRS programmers to allow IRS data clerks to input alleged “deficiencies” computed as part of claimed substitute INCOME TAX returns for “non-filers”. That lacuna is no ‘oversight’. It is yet more evidence supporting IRS leaders/Commissioners’ repeatedly stated public claims that “the income tax is voluntary”. [See six examples, Ftnt 6.]

This information has been available at ALL times to the Treasury Inspector General for Tax Administration, especially after TIGTA received and completed FOUR separate “investigations” over the past TWELVE years. Each was assigned a Treasury Report Number: 55-1402-0077-C (Jan. 23, 2014), 64-1405-0096-C (May 21, 2014), TRN-2410-0361 (Oct. 2024), and TRN-2420-0364 (Oct. 2024.)

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<sup>7</sup> See IRS Document 6209, Pg. 4-1, *et seq.*, defining each of the 14 numbers in a DLN.

<sup>8</sup> Also known as IRS’ Processing Codes and Information Manual, (“Doc. 6209”). Both it and the AIMS Reference Guide are published by the IRS, readily available on the internet.

<sup>9</sup> See Document 6209, a transaction code (TC) numbered 300 is defined by IRS as “Assesses *additional tax* as a result of an Examinations or Collection adjustment to a tax module that” (must first) “contain a 150 transaction.” A “**150**” transaction is defined in Document 6209 as: “A return filed and tax liability assessed”, and “A tax liability assessed from the original return established a tax module”.

But when attacking a so-called non-filer, no return exists to which “additions” can be made. Hence no “300” transaction can be entered UNLESS IRS first manipulates/falsifies its records to reflect that “non-filers” supposedly file 1040A returns pursuant to 26 U.S.C. §6014(a). That statute allows taxpayers to “elect” IRS to prepare returns for them. Again, to prosecute “non-filers”, IRS is misusing procedures created to process such elections. All the evidence confirming/proving existence of the scheme has been fully available at all times to TIGTA.

## Program detailed Step by Step: No Gov't Attorney denies the IRS fraud

IRS staff logs into the BEARS software,<sup>10</sup> in order to enter the Examination Return Control System (“ERCS”),<sup>11</sup> and thus gain access to the Audit Information Management System (“AIMS”).

Once in ERCS, AIMS can be accessed, then used to *automatically* falsify each targeted IMF annual record to reflect that a.) victims supposedly file 1040A returns asking IRS to prepare substitute income tax returns for them, that b.) IRS supposedly forwarded those imaginary returns to its Examinations Division, and that c.) IRS supposedly created substitute income tax returns on claimed dates, etc. when no such events occurred.<sup>12</sup>

More specifically, here’s how the process works. Even a “non-ERCS user” (one who is not an Examinations Division employee, such as Revenue Officer Marler in Mr. Howe’s case) can enter via ERCS a Form 5546D, known to IRS as an “Exam Return Charge out Sheet”, in order to pretend to “requisition” a return supposedly filed by a targeted victim for each year in question.<sup>13</sup>

The ERCS software does not “know” that no actual 1040A return exists to be “requisitioned”/“charged out”. A physical copy of the return is not even requested in the Form 5546. The goal is ***not*** to secure a return, (since none exists), but to establish a “work place” in AIMS.

While using/accessing ERCS to establish the work space in AIMS via the Form 5546, the IRS staffer (Revenue Officer Marler in Howe’s case) enters a command code (“424”) on the Form, simultaneously with an override code (a.k.a. “push code 036”).<sup>14, 15</sup>

The AIMS and IMF platforms are also integrated/interactive,<sup>16</sup> so the entry of the two codes 424/036 in AIMS automatically injects a cascade of FOUR entries into the targeted annual IMF

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<sup>10</sup> IRS controls initial access to its Integrated Data Retrieval Systems’ (IDRS) interlocking computer platforms through the Business Entitlement Access Request System, BEARS.

<sup>11</sup> IRS defines ERCS: “ERCS is used to requisition tax returns, assign returns to examiners, and change codes such as status codes, project codes, and charge time. Examination records (taxpayer) can be requested, updated, reassigned, and closed for an area.” [ercs-pia.pdf – IRS](#)

<sup>12</sup> See IRM 4.4.9.5.2 (05-08-2012)

### “Generating an SFR

1. If no TC 150 is posted on the module, (the letters) ‘SFR’ can be computer generated for all Master File Tax (MFT) codes that are valid on AIMS by using a Push Code 036 on ERCS, or inputting a TC 424 with a PC 036 for non-ERCS users”, (such as Rev. Off. Marler).

<sup>13</sup> See for example, Exhibit B, AMDISA screen print concerning Mr. Howe and 2011, showing the filing of the Form 5546.

<sup>14</sup> IRS defines PUSH Codes in IRM, seg. 4.4.1-22 and similarly in other places. Here is one definition: “A push code is used to generate a Transaction Code (TC)424, Examination Request Indicator at Master File to bring the account under AIMS control *even though no record of filing is present*. When push codes are used, requests for returns and assemblies will not be immediately rejected *even when no record of filing has posted to Master File*.”

<sup>15</sup> See Exh. B, AMDISA screen print for 2011, where both the 424 and the 036 push code are shown.

<sup>16</sup> The IRS specifies the interplay between its AIMS and IMF databases, i.e., what happens to an IMF record after a 424/036 transaction in AIMS is made: See [AIMS Reference Guide](#), Link above, scroll to

record, without any further human act. Please see Exh. B, the “AMDISA” printout of transactions concerning tax year 2011, to trace the initial result of the 424/036 entry in AIMS.

1. First, a transaction code “424” with a claimed date appears, (“11/05/2015”), which code is defined by IRS as: a “Return was referred to Examinations or Appeals Division”. (See 6209 Manual, Pg. 8-18, for definition of a 424 transaction, and see Footnotes 12 and 16 for results of a 424.)

No such return existed, as literally confirmed by DoJ during discovery in *Howe*, (quoted below, Pg. 6, last ¶).

Now, please review Exh. E. the Account Transcript for Howe and 2011 to see what automatically happens next.

2. Simultaneously, with the 424 entry, a “RET RECVD DT” (Return Received Date) appears in the IMF module,<sup>17</sup> with the same specifically claimed date (“Nov. 05, 2015”) when the victim supposedly filed a 1040A return.
3. A few days later, a transaction code number “420” automatically appears in the IMF, with another specifically claimed but false date beside it. (In Howe’s 2011 module: “11-13-2015”)

To confuse “outsiders”, a “420” transaction is defined two variant ways by IRS. In its 6209 Manual a 420 entry is defined: “Indicates that a return has been referred to the Examination or Appeals

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“**Skeletal Accounts** – AIMS creates a skeletal record when Command Code AM424 is input, showing the requisition and limited taxpayer information. Once the request goes to Master File and is matched, Master File sends an opening record to AIMS and the account becomes fully established. Once fully established, AIMS sends a TC 420 back to Master File.”

In the Account Transcript for Howe concerning 2011, IRS literally states the 420 reflects the “Examination of Tax return”. (See Exh. E.) But no return existed to be examined, as DoJ damningly conceded during discovery. [See Exh. D, “U.S. Response to Defendant Howe’s First Request for Production”. Quoted in full Pg. 6, *infra*.]

<sup>17</sup> Please see the IRS’ “AIMS Reference Guide”, Sec. 4.4.1-1, Link here:

[https://www.irs.gov/irm/part4/irm\\_04-004-001#idm140495162562144](https://www.irs.gov/irm/part4/irm_04-004-001#idm140495162562144),

“**Return Received Date (RET-RCVD-DT)** - For timely filed returns it is the due date of the return.... For Substitute For Return cases (Push Code 036), it is the date of the TC 424 that contained the Push Code 036.”

Thus, the phrase “Return Received Date” also has dual meanings. In the context of the scheme, it does not actually refer to any return received by the IRS, but identifies only the date when the 424/036 combined transaction was made in AIMS. The Service’s IMF digital records are caused to reflect it received a return from a victim, when the Service didn’t. As noted immediately below on Pg. 6, during the litigation in *Howe*, Government attorneys under DoJ then-DAAG Hubbert’s authority literally confirmed they could not produce any return that was referred to Examinations on the dates associated with the Return Recvd Dates and with the 420 transactions shown in each of IRS’ falsified digital and paper records concerning Howe. See Exh. D.

division”.<sup>18</sup> But, a TC 420 is also defined by IRS in its AIMS Reference Guide as the *automated response* of the AIMS software to the IMF. (See Footnote 16 for details.)

4. A few days later, the all-important enabling phrase “150 SFR” automatically appears (“SFR” a.k.a. “Substitute For Return”, inferring without stating that a substitute income tax return was prepared by IRS), with a claimed false date, (in Howe’s records for 2011, “11-30-2015”). (See Ftnt.9, for definition of the phrase “SFR 150”).

After the entry in AIMS of the initiating combined 424/036 override code which falsified each digital IMF record in the manner explicitly shown above, IRS creates redacted, sanitized paper “Account Transcripts” for each year in question, to conceal the computer fraud, to provide plausible excuse to block victims from accessing the underlying digital records in discovery, and for DoJ to file in court to deceive victims and unwary judges.

However, AMDISA screen prints for each year prominently display the words “1040A” on their face,<sup>19,20</sup> even though Mr. Howe, a so-called “non-filer”, filed no such return. During discovery in 19-421, upon Mr. Howe’s request for the 1040A returns supposedly received by IRS from him on each “Return Recvd Date”, the Tax Division under former DAAG David Hubbert’s supervision literally stated:

“The United States does not have in its possession, custody or control any ‘signed 1040A as referred to in each IMF/Account Transcript as the ‘Return Recvd Date’ to produce for any of the requested years” [See Exh. D, “U.S. Response to Defendant Howe’s First Request for Production”].

Since IRS software engineers were aware that the falsified IMF record reflects that *returns were supposedly filed by “non-filers”*, immediately after entering the 424/036 transaction in AIMS, involved IRS staffers enter a transaction code “425”, which conceals/removes from view in the printable, public facing version of each IMF (“IMF Complete”) the telltale 424/036 transaction used to initiate the cascade of automated entries.<sup>21</sup>

Thankfully, however, the 424 and 036 entries remain visible in the “AMDISA screen print”, a version of the IMF for internal use only. (See Exh. B., AMDISA print for Howe and 2011.)<sup>22</sup>

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<sup>18</sup> See IRS Document 6209, V2010, link above, Pg. 8-18, definition of “420” transaction as “an Examination Indicator”. But it, too, has multiple meanings. As shown in Footnote 16, a 420 transaction code in the Master File of a targeted “non-filer” is merely the automated response of the IMF software to the 424/036 entry in the AIMS software; no return existed to be referred to the Examinations Division.

<sup>19</sup> See for example, Exh. B, the AMDISA screen print concerning 2011, Pg. 2 of 4, center of page: “RETURN-FORM-NUMBER>1040A”.

<sup>20</sup> Also see for another example, Exh. E, the Account Transcript concerning 2011. Look in the upper left corner.

<sup>21</sup> See and compare Exh. C, IMF Specific for Howe and 2011, with Exh. B, AMDISA. In the IMF Specific, the 424 is no longer visible, but DOES appear in the AMDISA print.

<sup>22</sup> During litigation, IRS provides “sanitized” paper Account Transcripts and IMF Transcripts with the 424/036 push code entries removed. IRS knows that not one American lawyer in a million knows to ask for AMDISA prints revealing the complex computer fraud used by IRS to initiate the case. Also, IRS knows

Long after falsifying the underlying IMF annual records for each year in question via AIMS, IRS creates robo-signed, unsworn “Letters 1862” (purporting to be returns, although never mentioned by name in the IRS’ digital annual IMF records), and robo-signed, unsworn Statutory Notices of Deficiency (“Letters 3219”), for use by DoJ and judges during criminal cases, forfeitures, etc.<sup>23</sup>

And, of course, only after each annual digital record is falsified in the manner shown, is staff then enabled to enter the alleged principal amount of a deficiency supposedly due, by using “300” transaction codes. Otherwise, entry of pretended “amounts due” would have been rejected by the IMF software, since protections built in require entry of evidence that a taxpayer filed a return of some sort before claimed deficiency amounts can be entered via TC 300 codes for each year.

As icing, IRS creates for entry by the DoJ in court cases, falsified/sanitized paper “Account Transcripts”, and falsified/sanitized, unsworn, robo-signed paper Form 4340 Certificates of Assessment reflecting the key false data points injected into the IMF via the cascading 424/036 AIMS transaction.<sup>24</sup>

U.S. district judges involved in forfeitures ALWAYS impute a “presumption of regularity” to the underlying IRS record keeping process, then grant judgment favoring the Government.<sup>25</sup>

Mr. Howe’s presentation of the digital record falsification program from which the case arose, and from which the falsified documents arose, destroyed that presumption, and proved the IRS notice of lien against Mr. Howe’s property arose from IRS’ concealed computer fraud.

When they learned from Howe what IRS was doing, the judicial officers committed acts to aid the Government and avoid adjudicating Howe’s equitable “clean hands” defense. [Full evidence supporting that conduct is available separately.]

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that AMDISA printouts “roll off”, i.e. dissolve 14 months after creation. they wait that long before initiating litigation; AMDISA records are then “unavailable” for discovery to defendants.

<sup>23</sup> Clownishly, IRS sometimes places automated signatures over the wrong names, and sometimes fails to put any signature at all on said Letters. Two examples of such amateurish fraud provided on request.

<sup>24</sup> See for example Exh. F, the Form 4340 Certificate of Assessment for Howe and 2011, entered into the record of 19-421, which states “11-05-2015 Substitute for return” on the same line as the “assessment date 11-30-2015”. Not only do the entries contradict each other, NEITHER EVENT OCCURRED, as we saw above. No substitute return or assessment was ever created or prepared on any date shown in IRS’ controlling IMF records.

<sup>25</sup> “The presumption of regularity supports the official acts of public officers and, in the absence of clear evidence to the contrary, courts presume that they have properly discharged their official duties.

[United States v. Chemical Foundation, Inc., 272 U.S. 1, 14-15, 47 S.Ct. 1, 6, 71 L.Ed. 131 \(1926\).](#) A corollary to the general rule may be stated as follows: [A]ll necessary prerequisites to the validity of official action are presumed to have been complied with, and where the contrary is asserted it must be affirmatively shown.”

Howe destroyed that presumption, causing the involved “impartial” judges insuperable problems in attempting to grant the forfeiture Tax Division head David A. Hubbert seeks. That’s why they delayed the case for 5.5 years: to figure out how to avoid adjudicating his clean hands defense.

## Mr. Howe's simple "Clean Hands" defense outlined

Since no government agent is authorized to commit crime to enforce the law,<sup>26</sup> in *U.S. v. Howe*, he pled a simple "Clean Hands" defense,<sup>27</sup> i.e., that the Government destroyed its 'standing' and thus the jurisdiction of the court, by systematically falsifying federal records before instigating litigation.

That is, since binding precedent from the Supreme Court holds that a plaintiff destroys its "standing" by committing any pre-litigation misconduct which violates conscience, good faith or any other equitable principal, (see *Keystone Driller*, cited fully in Footnote 27), to prevail, Mr. Howe did not have to prove WHO, WHY or HOW the Service falsified its records, only THAT IRS did.

Restated, his defense was reduced to simply proving this: IRS used computer fraud to make it appear he filed 1040A returns, in order to enable IRS and DoJ to initiate the forfeiture litigation.

Said yet again, differently, to defeat the attempted theft of his property using falsified IRS records, Howe only had to prove only THAT fraud occurred. He had no burden to prove the steps taken shown herein, which are provided to help thoughtful Americans understand how IRS systematically falsifies records to initiate property thefts and criminal prosecutions by the compromised DoJ Tax Division.

Howe carried his burden. But for SIX YEARS the two involved United States Judges obstructed the equitable power of their court to avoid ruling on the Clean Hands "threshold" issue he raised in 2019, per *Keystone Driller*.<sup>28</sup> In **August 2022**, then again in **May 2023**, The Hon. "impartial" Judge Nye literally suspended the Federal Rules of Civil Procedure to give himself and his

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<sup>26</sup> See *Olmstead v. U.S.* 277 U.S. 438, Justice Brandeis' dissent:

"The terms of appointment of federal prohibition agents do not purport to confer upon them authority to violate any criminal law. Their superior officer, the Secretary of the Treasury, has not instructed them to commit crime on behalf of the United States. It may be assumed that the Attorney General of the United States did not give any such instruction... **no federal official is authorized to commit a crime on its behalf.**"

<sup>27</sup> Per *Keystone Driller Co. v. General Excavator Co.* 290 U.S. 240:

"It is one of the fundamental principles upon which equity jurisprudence is founded, that before a complainant can have a standing in court he must first show that not only has he a good and meritorious cause of action, but **he must come into court with clean hands**. He must be frank and fair with the court, nothing about the case under consideration should be guarded, but everything that tends to a full and fair determination of the matters in controversy should be placed before the court.' The governing principle is 'that whenever a party who, as actor, seeks to set the judicial machinery in motion and obtain some remedy, has violated conscience, or good faith, or other equitable principle, in his prior conduct, then the doors of the court will be shut against him in limine; the court will refuse to interfere on his behalf, to acknowledge his right, or to award him any remedy.'

<sup>28</sup> We will leave for a future discussion another day the acts committed by the involved Hon, "impartial" judges in re: *Howe*, and in other similar cases, supporting the Government scheme. They include misprision of the underlying IRS fraud (18 USC §4), obstruction of due administration of justice (blocking the equitable power of their courts, 18 USC §1503), falsifying the case record (18 USC §1001), and etc.

Magistrate more time to work out a plausible defense for the IRS/DoJ scheme. They failed. There is no legitimate defense for attorney-approved, systemic institutionalized fraud.

On April 15, 2025 Mr. Nye entered his judgment authorizing the theft of Mr. Howe's home by IRS. He refused to adjudicate the impact of the underlying IRS record falsification program on the standing of the Government, while claiming his Magistrate "fully adjudicated" it... while pointing to a footnote she wrote of nonsensical gibberish. [Text available if requested.]

On January 7, 2026 during his appeal in the Ninth Circuit, 25-2584, the Court granted Howe's motion to stay the filing of his responsive brief until TIGTA resolves the issues surrounding the IRS record falsification program and the standing of the Government.

### **Felonies committed by TIGTA to conceal and prolong the IRS program**

The information presented herein has been available at ALL times to the Treasury Inspector General for Tax Administration, (TIGTA), especially after that IRS oversight Agency received and completed FOUR separate "investigations" over the past TWELVE years. Those were assigned Treasury Report Numbers 55-1402-0077-C (Jan. 23, 2014), 64-1405-0096-C (May 21, 2014), TRN-2410-0361 (Oct. 2024), and TRN-2420-0364 (Oct. 2024).

As this is written, TIGTA is committing unrelenting acts to obstruct justice and destroy the rights of victims to secure redress from the IRS program, such as by issuing a highly questionable "disclosure" on April 15, 2026 in response to a FOIA request concerning a Complaint filed regarding the failure of TIGTA Administrators to take any step to end the IRS program. [Details available on request.]

### **IRS/DoJ Income Tax Scheme Summarized**

In short sum, the ERCS/AIMS platforms are used by IRS to open a backdoor into the targeted annual record in the IMF program concerning a targeted so-called "non-filer", to enable entry by IRS staff of claimed "deficiency amounts" supposedly owed by victims.

By misusing its ERCS/AIMS software, IRS can bypass restriction built into its highly secure, all-controlling software, the Individual Master File, which otherwise would prevent entry of "additions to tax" (via "300" transaction codes) unless an entry is first made reflecting IRS' receipt of a return from a targeted non-filer.

Reiterated, the institutionalized falsification of IRS records concerning non-filers exists because entry in IMF annual records of alleged liability amounts via 300 transactions would be rejected by the program protections written into the IMF software, which, predictably, require that IMF records must first reflect that the Service received a return from a taxpayer, before "additions to tax" can be entered into the targeted IMF annual record via 300 transactions.

Manipulations of IRS digital records directly resulted in the filing by IRS Rev. Officer Marler of the Notice of Lien in Idaho on March 5, 2018, after which he referred his fraud-based case to the Department of Justice to initiate the forfeiture.

DoJ Tax Division leaders such as former Head David A. Hubbert and current Appellate Section Chief Michael Haungs are fully aware of the falsified IRS records they are using to further their careers, confident that judicial officers will assist concealing the IRS program, as is TIGTA as of this writing.

Any question concerning this synopsis and attached exhibits should be directed to:

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**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and  
PHI Development LLC.  
Defendant**

**2:19-cv-00421-CWD**

**Exh. A**

**IRS  
REVENUE OFFICER  
TRAINING HANDBOOK  
Lesson 23**

Revenue Officer  
Unit I

Lesson 23

IRC SECTION 6020(B)

Figure 23-2

Order No. 182 (Rev. 3)

Effective date: 12-14-83 Authority to Execute Returns

The authority granted to the Commissioner of Internal Revenue by 26 CFR 301.6020-1(b) and 26 CFR 301.7701-9 to execute returns required by any internal revenue law or regulation made thereunder when the person required to file such return fails to do so, is delegated to:

1. Revenue agents;
2. Tax auditors;
3. Revenue officers, GS-9 and above;
4. Collection Office function managers, GS-9 and above;
5. Automated Collection Branch Managers, GS-9 and above;  
and
6. Service Center Collection Branch managers, GS-9 and above.

The authority delegated herein may not be redelegated. Delegation Order No. 182 (Rev. 2), effective March 7, 1983, is superseded.

/s/ James I. Owens  
Deputy Commissioner

The IRM restricts the broad delegation shown in figure 23-2, for revenue officers, to employment, excise, and partnership tax returns because of constitutional issues. (You have already studied audit referrals as a means to enforce compliance on income tax returns).

Generally you can file the following returns, using the authority granted by IRC section 6020(b):

1. Form 940, Employer's Annual Federal Unemployment Tax Return
2. Form 941, Employer's Quarterly Federal Tax Return

**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and  
PHI Development LLC.  
Defendant**

**2:19-cv-00421-CWD**

**Exh. B**

**IRS  
AMDISA  
2011**

AMDISA477-XX-XXXX MFT>30 TX-PRD>201112 NM-CTRL>HOWE  
PRIMARY-NAME>HOWE IV, EBENEZER K JULIAN-DT>2016321  
ASED>08/18/2019X OPNG-CRTN-DT>11/13/2015  
SOURCE-CD>25 HIGH INCOME NON-FILER EXAM-START-CD/DT>316 02/08/2016

DIF/DAS-RSN-CD>R

ACTY-CD>281

STATUTE-XTRCTN-IND>0 PARTIAL-AGRMT-IND>0 TC-300-IND>1  
PBC>298 SBC>00000 POD>683  
EGC/DT>5243 07/08/2016 PRIOR-EGC/DT>5291 01/13/2016  
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE  
90 CLOSED 08/19/2016 24 90-DAY STATUTORY NOTICE 04/11/2016  
PROJ-CD>0277 TRACK-CD>0055 PUSH-CD>036 PICF-CD>0  
DISP-CD/DT>10 08/19/2016 CLS-PBC>298 XREF-DLN>29247232000006  
RET-RECVD-DT>11/05/2015 DELQ-RET-IND>1 RET-PSTNG-YR>2015 UPDT-CD>Q PR-UPDT-CD>S  
TC-424-CD>2

IRC 7508 SUSPENSE LIFTED

NM-LN-YR>2001 MASTER-FILE-NAME-LINE>EBENEZER K HOWE IV  
ADD-CHG-CYC>200712 CONT-OF-PRIMARY-NAME>  
STREET>301 THELMA DRIVE APT 441  
COLLSTCD26 CITY>CASPER STATE>WY ZIP>826092325  
SC>29 OSC

Employee #7931056113 Page 001 of 004 PAGE 002

AMDISA477-XX-XXXX MFT>30 TX-PRD>201112 NM-CTRL>HOWE  
PRIMARY-NAME>HOWE IV, EBENEZER K JULIAN-DT>2016321  
AIMS-OPENING-SOURCE-CD>25 RETURN-FORM-NUMBER>1040A  
TECH-SERVICES-CD/DT>000 PRIOR-TECH-SERVICES-CD/DT>000

EITC-PROJECT-CD-IND>N

EXAM-NAICS-CD>000000 RET/5546/LABELS NOT REQ

ARDI-CD>0  
ESTIMATED-TAX-IND  
BOD-CD>SB CLIENT-CD>V

DLN 29210-888-00000-5

OPENING-DLN>29210888000005

ID-THEFT-50X-CD>04

PICF-CD>0 NO PCS RECORD

PCS-1-YR-CLS-CD>

SC>29 OSC

Employee #7931056113 Page 002 of 004 PAGE 003



**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and  
PHI Development LLC.  
Defendant**

**2:19-cv-00421-CWD**

**Exh. C**

**IRS  
TRANSCRIPT SPECIFIC  
2011**

000196

PAGE NO-0001

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*  
FOR-2635681946 BY-2635681946 ON-06172022 TYP-S-30-201112  
TIME-08:27 SRC-I BLUM 4444 PROCESSED ON-168  
REQUESTED TAX MODULE FOUND ON MF

2001 1 EBENEZER K HOWE IV  
301 THELMA DRIVE APT 441 BODC-SB BODCLC-V  
200712 CASPER WY 82609-2325-012  
PRIOR NAME CONTROL- FZ> -CW  
ULC-83 AO-26 CLC- SBAO- MFR-01 VAL-1 IRA- CAF-  
YEAR REMOVED- ENT EXT CYC-202221 FYM-12 SCS- CRINV- 130-  
PMF- SHELT- BNKRPT- BLLC-26  
00000000 45R YR1- 45R YR2-  
CASE ID NUM-  
ACCRETION- BFS-0 PDC-00 MIN SE-  
JUST- IRS EMPL- FED EMPL- LII-0  
ID THEFT 50X CD-04 ID THEFT 52X CD-  
DAILY PROCESSING IND-0 VODV IND-0  
IP PIN CD-0 DEATH DATE-  
AOTC RECERT CD- AOTC TAX PRD-  
AOTC RECERT ELIGIBLE TAX PRD-  
ACTC RECERT CD- ACTC TAX PRD-  
ACTC RECERT ELIGIBLE TAX PRD-

1988 1 EBENEZER K HOWE IV  
1990 3 EBENEZER K HOWE IV  
1991 3 EBENEZER K HOWE IV  
1994 1 EBENEZER K HOWE  
PTNL EBENEZER K HOWE IV

LSTRET-2003 ME- CND-E FLC-23 200421  
\*\*\*\*\*  
\* TAX PERIOD 30 201112 \* REASON CD- MOD EXT CYC-202221  
\*\*\*\*\*  
FS-1 TFRP- CRINV- LIEN-4 29247-636-00022-6 CAF- FZ>T -W  
TDA COPYS-9315 TDI COPYS-  
INT TOLERANCE- MATH INCREASE- HISTORICAL DO-83 BWNC- BWI-  
MF MOD BAL- 138,623.75  
ACRUED INTEREST- 22,216.59 06272022 CSED-  
ACCRUED PENALTY- 0.00 06272022 RSED-04152015  
BFS-1IA CD-0 MEF BAL DUE IND-0 ARDI-0 ASED-00000000  
2% DT OFF IND-0 PASSPORT LEVY 971 IND-1

SFR 150 11302015 0.00 05 201545  
RCC- ERR- 29210-888-00000-5 CD- SRC-0  
RET RCVD DT-11052015 TAX PER T/P- 0.00  
PREPARE IND-0 PREPARE TIN- TAX SHOWN RTN AMT- 0.00  
TAX ASESED RTN AMT- 0.00

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

000197

PAGE NO-0002 TAX PERIOD 30 201112\*CONTINUED

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*

	F/C-	AGI-	230,723.00
FOREIGN-		FARM-	MF P-
XREF-		AEIC-	0.00
NAI-	EXMPT-01	NRGY-	0.00
LTEX-	TAXABLE	INC-	221,223.00
PENALTY SUPP-1000		SET-	17,550.00
		TOTAL WAGES-	0.00
MDP-		TENTTAX CMP-	0.00
	EST TAX BASE-		0.00
	PR YR BASE-		0.00
SHORT YR CD-		ES FORGIVENESS %-	0
USVI-0			
1ST SE-	106,800.00		
2ND SE-	0.00		
ACCT TYPE-			
EFT-0			
F8615-0 UNAPPLD CR ELECT-			0.00
	ES TAX PAYMENT-		0.00
	DIR DEP REJ RSN CD-00		
PUTI-	0	SUTI-	0
PMEI-	222,160	SMEI-	0
PMTI-	0	SMTI-	0
SSA ADDL MED TAX-			0.00
RRB ADDL MED TAX-			0.00
ADVANCE PTC AMT-			0.00
PTC AMT-			0.00
PTC LIABILITY AMT-			0.00
PTC LIMIT AMT-			0.00
PTC EXPOSURE AMT-			0.00
COVERAGE IND-0			
SM EM HLTH INS CR-			0.00

140	11152012	0.00	20124804 29249-320-00000-2	
			PRC-	
971	12102012-----		20124804 29277-320-00000-2	
			XREF-	971 CD-804
			X-MFT-00 MEMO-	FTD ALRT-0
			MISC-CP 0059	REIMB-LI-IND-0
425	11052015-----		20154505 29277-309-20000-5	
			SOURCE-25 ORG-5065 PROJ-0277	RET REQ-0
			PBC-298	
570	11302015-----		20154505 29210-888-00000-5	
			COLCLOS-	CYCLES-
420	11132015-----		20154605 29277-317-00000-5	

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

000198

PAGE NO-0003 TAX PERIOD 30 201112\*CONTINUED

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*

AIMS SC-25 PBC-298 SBC-00000 EGC-5065

170 09122016 1,493.77 20163405 29247-636-00022-6  
PRC- EST PNLTY WAIVED- 0.00  
CSED-

160 09122016 16,976.48 20163405 29247-636-00022-6  
PRC-

300 09122016 75,451.00 20163405 29247-636-00022-6  
HC DC10 870D ASED08182019  
ARC PC9 AO  
CLAIM REJECT DT-  
ABSTRACT-878 106,800.00-  
ABSTRACT-895 222,160.00-  
ABSTRACT-889 17,550.00-  
ABSTRACT-888 230,723.00-  
ABSTRACT-886 221,223.00-  
CSED-

421 09122016----- 20163405 29247-636-00022-6 X  
DISP CD- SOURCE-

971 09122016----- 20163405 29277-999-99999-6  
XREF- 971 CD-262  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

336 09122016 13,549.49 20163405 29247-636-00022-6  
REFERENCE AMT-

276 09122016 18,862.75 20163405 29247-636-00022-6  
PRC-

971 09122016----- 20163405 29277-636-00022-6  
XREF- 971 CD-804  
X-MFT-00 MEMO- FTD ALRT-0  
MISC-CP 0022 REIMB-LI-IND-0

971 09242016----- 20163905 92277-670-00958-6  
XREF- 971 CD-611  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

582 10142016----- 20164205 29277-692-02068-6  
REGULAR LIEN

971 10042016----- 20164205 29277-691-04489-6

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

000199

PAGE NO-0004 TAX PERIOD 30 201112\*CONTINUED

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*

XREF- 971 CD-069  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971 10182016----- 20164205 86277-693-06733-6  
XREF- 971 CD-252  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971R11032016----- 20164505 29277-709-03561-6  
XREF- 971 CD-275  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971 11032016----- 20164505 29277-709-03563-6  
XREF- 971 CD-630  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971 11252016----- 20164805 29277-734-07756-6  
XREF- 971 CD-275  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

520 11032016----- 20171005 29277-467-86769-7  
COLCLOS-77 PROC- CLAIM- PYMT- AO  
CSED EXTENSION-P BLLC-

520 11252016----- 20171005 29277-467-86767-7  
COLCLOS-76 PROC- CLAIM- PYMT- AO  
CSED EXTENSION-P BLLC-

521 05282017----- 20173005 89277-602-54360-7  
COLCLOS-76 PROC- CLAIM- PYMT- AO

521 05282017----- 20173005 89277-602-54361-7  
COLCLOS-77 PROC- CLAIM- PYMT- AO

971 07192017----- 20173005 89277-602-54368-7  
XREF- 971 CD-277  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971 09252017----- 20173705 83277-251-99999-7  
XREF- 971 CD-600  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

000200

PAGE NO-0005 TAX PERIOD 30 201112\*CONTINUED

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*

971 11272017----- 20174505 29277-999-99999-7  
XREF- 971 CD-640  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

582 12292017----- 20180405 29277-402-06271-8  
REGULAR LIEN

971 01042018----- 20180405 85277-410-07750-8  
XREF- 971 CD-252  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

582 02232018----- 20180905 29277-458-07456-8  
REGULAR LIEN

971 03192018----- 20181005 83277-061-99999-8  
XREF- 971 CD-600  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971R09242018----- 20183705 28277-001-99999-8  
XREF- 971 CD-060  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

971 09242018----- 20183705 28277-001-99999-8  
XREF [REDACTED] 971 CD-662  
X-MFT-00 MEMO- FTD ALRT-0  
MISC-SAL-OTH-RRB REIMB-LI-IND-0

971 11122018----- 20184305 29277-636-00022-6  
XREF- 971 CD-804  
X-MFT-00 MEMO- FTD ALRT-0  
MISC-CP 071D REIMB-LI-IND-0

196 11122018 12,290.26 20184305 29247-636-00022-6  
REFERENCE AMT-

971 02112019----- 20190505 83277-025-99999-9  
XREF- 971 CD-600  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- REIMB-LI-IND-0

520 02212019----- 20192704 86277-582-08713-9  
COLCLOS-70 PROC- CLAIM- PYMT- AO  
CSED EXTENSION- BLLC-26

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

000201

PAGE NO-0006 TAX PERIOD 30 201112\*CONTINUED

\*IMF MCC TRANSCRIPT-SPECIFIC\* EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305  
\*\*\*\*\*

972 07222019-----  
20192805 28277-001-99999-9 971 CD-060  
XREF- FTD ALRT-0  
X-MFT-00 MEMO- REIMB-LI-IND-0  
MISC-

520 10292019-----  
20194905 86277-733-06920-9  
COLCLOS-80 PROC- CLAIM- PYMT- AO  
CSED EXTENSION- BLLC-26

971 05212022-----  
20222105 28277-521-99999-2  
XREF- 971 CD-218  
X-MFT-00 MEMO- FTD ALRT-0  
MISC- 0.01986 REIMB-LI-IND-0

MF STAT-02	11152012	NOTICE AO-26	201248
MF STAT-02	12102012	1 NOTICE AO-26	201248
MF STAT-03	12102012	8 NOTICE AO-26	201248
MF STAT-06	09162013	0.00	201335
MF STAT-21	09122016	126,333.49	201634
MF STAT-58	10102016	126,333.49	201638
MF STAT-26	10172016	126,333.49	201639
MF STAT-21	11122018	126,333.49	201843
MF STAT-26	08072017	126,333.49	201729



000202

PAGE NO-0001

\*IMF MCC TRANSCRIPT-SPECIFIC\*

EMP NO 26-356-81946  
BLUM 4444

ACCOUNT NO [REDACTED] 06-17-2022  
NAME CONT- HOWE CYCLE-20222305

\*\*\*\*\*  
FOR-2635681946 BY-2635681946 ON-06172022 TYP-S-30-201212  
TIME-08:27 SRC-I BLUM 4444 PROCESSED ON-168  
REQUESTED TAX MODULE FOUND ON MF

2001 1 EBENEZER K HOWE IV  
301 THELMA DRIVE APT 441 BODC-SB BODCLC-V  
200712 CASPER WY 82609-2325-012  
PRIOR NAME CONTROL- FZ> -CW  
ULC-83 AO-26 CLC- SBAO- MFR-01 VAL-1 IRA- CAF-  
YEAR REMOVED- ENT EXT CYC-202221 FYM-12 SCS- CRINV- 130-  
PMF- SHELT- BNKRPT- BLLC-26  
00000000 45R YR1- 45R YR2-  
CASE ID NUM-  
ACCRETION- BFS-0 PDC-00 MIN SE-  
JUST- IRS EMPL- FED EMPL- LII-0  
ID THEFT 50X CD-04 ID THEFT 52X CD-  
DAILY PROCESSING IND-0 VODV IND-0  
IP PIN CD-0 DEATH DATE-  
AOTC RECERT CD- AOTC TAX PRD-  
AOTC RECERT ELIGIBLE TAX PRD-  
ACTC RECERT CD- ACTC TAX PRD-  
ACTC RECERT ELIGIBLE TAX PRD-

1988 1 EBENEZER K HOWE IV  
1990 3 EBENEZER K HOWE IV  
1991 3 EBENEZER K HOWE IV  
1994 1 EBENEZER K HOWE  
PTNL EBENEZER K HOWE IV



LSTRET-2003 ME- CND-E FLC-23 200421  
\*\*\*\*\*  
\* TAX PERIOD 30 201212 \* REASON CD- MOD EXT CYC-202221  
\*\*\*\*\*  
FS-1 TFRP- CRINV- LIEN-4 29247-636-00023-6 CAF- FZ>T -W  
TDA COPYS-9360 TDI COPYS-  
INT TOLERANCE- MATH INCREASE- HISTORICAL DO-83 BWNC- BWI-  
MF MOD BAL- 137,941.91  
ACRUED INTEREST- 22,107.31 06272022 CSED-  
ACCRUED PENALTY- 0.00 06272022 RSED-04152016  
BFS-1IA CD-0 MEF BAL DUE IND-0 ARDI-0 ASED-00000000  
2% DT OFF IND-0 PASSPORT LEVY 971 IND-1

SFR 150 11302015 0.00 05 201545  
RCC- ERR- 29210-888-00000-5 CD- SRC-0  
RET RCVD DT-11052015 TAX PER T/P- 0.00  
PREPARE IND-0 PREPARE TIN- TAX SHOWN RTN AMT- 0.00  
TAX ASESED RTN AMT- 0.00

\*\*\*\*\*CONTINUED ON NEXT PAGE\*\*\*\*\*

**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and  
PHI Development LLC.  
Defendant**

**2:19-cv-00421-DCN-CWD**

**Exh. D**

**United States' Response to Defendant Howe's  
First Requests for Production of Documents,  
Dated March 8, 2022**

DAVID A. HUBBERT  
Deputy Assistant Attorney General

TY HALASZ  
Trial Attorney, Tax Division  
United States Department of Justice  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044  
Tel. (202) 307-6484  
Fax. (202) 307-0054  
Ty.Halasz@usdoj.gov

*Counsel for the United States*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF IDAHO**

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:19-CV-0421-DCN-CWD
Plaintiff,	)	
	)	<b>UNITED STATES' RESPONSE TO</b>
v.	)	<b>DEFENDANT HOWE'S FIRST</b>
	)	<b>REQUESTS FOR PRODUCTION OF</b>
EBENEZER K. HOWE IV, and	)	<b>DOCUMENTS</b>
PHI DEVELOPMENT LLC,	)	
	)	
Defendants.	)	
_____	)	

The United States of America hereby responds to Defendant Ebenezer K. Howe IV's First Requests for Production of Documents.

In responding to these Requests, the United States does not waive any objections stated in its responses. In addition, the United States reserves the right to object to further discovery into the subject of any of these Requests, object to the introduction into evidence of any document produced, and modify any response if further investigation discloses additional information.

**RESPONSES****Request No. 1:**

**The SIGNED 1040A as referred to in each IMF/Account Transcript as the “Return Recvd Date”**

<b><u>YEAR</u></b>	<b><u>Date shown in IMF</u></b>
2005	Sep. 15, 2009
2006	Sep. 15, 2009
2008	Dec. 07, 2010
2009	Sep. 21, 2011
2010	Aug. 28, 2013
2011	Nov. 05, 2015
2012	Nov. 05, 2015
2013	Nov. 05, 2015

**Response:** Reviewing the Account Transcripts at US000279 to US000298, there is no entry referring to a “1040A” or “SIGNED 1040A”. The only reference in the transcripts to “1040A” is at the top of each transcript listing the “FORM NUMBER” for each tax period. *See* US0000279, 282, 285, 288, 291, 293, 295, 297.

Prior to the list of transactions, however, there is a field called “RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)”, and the dates in this field correspond to the dates you listed in Request No. 1. The examination process has four overarching steps: (1) a referral for examination, (2) the examination itself, (3) completion of the substitute for return, and (4) closing of examination when the assessment becomes final. The dates you reference indicate the date on which the year or module was referred for examination,

which is why they chronologically precede the TC 420 and TC 150 entries on the transcripts.

The transcripts reflect the following chronology for each tax year:

- 2005 (US000279 to US000280):
  - Referred for exam on September 15, 2009
  - Exam opened on September 24, 2009
  - Substitute for return completed on October 5, 2009
  - Exam closed on October 11, 2010
- 2006 (US000282 to US000283):
  - Referred for exam on September 15, 2009
  - Exam opened on October 5, 2009
  - Substitute for return completed on October 5, 2009
  - Exam closed on June 7, 2010
- 2008 (US000285 to US000286):
  - Referred for exam on December 7, 2010
  - Exam opened on December 16, 2010
  - Substitute for return completed on December 27, 2010
  - Exam closed on February 6, 2012
- 2009 (US000288 to US000289):
  - Referred for exam on September 21, 2011
  - Exam opened on September 29, 2011
  - Substitute for return completed on October 10, 2011
  - Exam closed on May 28, 2012
- 2010 (US000291 to US000292):

- Referred for exam on August 29, 2013
- Exam opened on August 30, 2013
- Substitute for return completed on September 16, 2013
- Exam closed on July 7, 2014
- 2011 (US000293 to US000294):
  - Referred for exam on November 5, 2015
  - Exam opened on November 13, 2015
  - Substitute for return completed on November 30, 2015
  - Exam closed on September 12, 2016
- 2012 (US000295 to US000296):
  - Referred for exam on November 5, 2015
  - Exam opened on November 13, 2015
  - Substitute for return completed on November 30, 2015
  - Exam closed on September 12, 2016
- 2013 (US000297 to US000298):
  - Referred for exam on November 5, 2015
  - Exam opened on November 13, 2015
  - Substitute for return completed on November 30, 2015
  - Exam closed on September 12, 2016

Accordingly, the United States does not have in its possession, custody, or control any “SIGNED 1040A as referred to in each IMF/Account Transcript as the ‘Return Recvd Date’” to produce for any of the requested years.

**Request No. 2:**

**The SIGNED Return Referred to Examinations Div (as reflected by the TC “420” date for each year)**

<b><u>YEAR</u></b>	<b><u>Date shown in IMF</u></b>
2005	09-24-2009
2006	09-24-2009
2008	12-16-2010
2009	09-29-2011
2010	08-30-2013
2011	11-13-2015
2012	11-13-2015
2013	11-13-2015

**Response:** Reviewing the Account Transcripts at US000279 to US000298, each transcript contains an entry under code “TC 420” which is described as “Examination of tax return”. This code indicates that an examination was opened into the tax period to which each transcript pertains. Because there is no signed return or other document associated with the opening of an examination, the United States does not have any documents within its possession, custody, or control that are responsive to Request No. 2.

//

//

**Request No. 3:****The SIGNED substitute income tax return prepared by IRS, (as reflected by the “SFR 150” date for each year)**

<b><u>YEAR</u></b>	<b><u>Date shown in IMF</u></b>	<b><u>Associated DLN shown in IMF</u></b>
2005	10-05-2009	29210-888-00000-9
2006	10-05-2009	29210-888-00000-9
2008	12-27-2010	29210-888-00000-9
2009	10-10-2011	29210-888-00000-1
2010	09-16-2013	29210-888-00000-3
2011	11-30-2015	29210-888-00000-5
2012	11-30-2015	29210-888-00000-5
2013	11-30-2015	29210-888-00000-5

**Response:** Reviewing the Account Transcripts at US000279 to US000298, each transcript contains an entry under code “TC 150” which is described as “Substitute tax return prepared by IRS”. This code indicates that the IRS prepared a substitute for return pursuant to 26 U.S.C. § 6020(b).

Because you failed to file tax returns, the Secretary of the Treasury made returns “from his own knowledge and from such information as he [could] obtain through testimony or otherwise.” 26 U.S.C. § 6020(b)(1). And because the substitutes for return are “prima facie good and sufficient for all legal purposes”, 26 U.S.C. § 6020(b)(2), the information contained within them became the basis for your tax liabilities after you did not avail yourself of the deficiency procedures under 26 U.S.C. § 6212. The substitutes for return were produced with the United States’ Initial Disclosures at the following Bates ranges:

- 2006: US000037 to US000049, certification on US000040
- 2008: US000081 to US000095, certification on US000084
- 2009: US000130 to US000142, certification on US000133
- 2010: US000174 to US000188, certification on US000177
- 2011: US000216 to US000230, certification on US000219
- 2012: US000241 to US000255, certification on US000244
- 2013: US000265 to US000278, certification on US000268

The United States will supplement its response to Request No. 3 if additional documents are located.

**Request No. 4:**

**The SIGNED summary record of assessment, “Additional Tax Assessed by Examination”**

**(as reflected in each IMF as the date of the TC “300”)**

<b><u>YEAR</u></b>	<b><u>Date shown in IMF</u></b>	<b><u>Associated DLN shown in IMF</u></b>
2005	10-11-2010	29247-665-00008-0
2006	06-07-2010	29247-537-00110-0
2008	02-06-2012	29247-411-00011-2
2009	05-28-2012	29247-524-00039-2
2010	07-07-2014	29247-567-00036-4
2011	09-12-2016	29247-636-00022-6
2012	09-12-2016	29247-636-00023-6
2013	09-12-2016	29247-636-00024-6

**Response:** Reviewing the Account Transcripts at US000279 to US000298, each transcript contains an entry under code “TC 300” which is described as “Additional tax assessed by

examination”. This code indicates that the IRS completed an examination into your income, the requisite time passed for you to avail yourself of the deficiency procedures, and the deficiency became a final assessment in the shown amount. Each of these codes and amounts corresponds to entries on the respective Form 4340 for each tax period at the following Bates ranges:

- 2005: US000304 to US000310, TC 300 on US000306
- 2006: US000311 to US000318, TC 300 on US000313
- 2008: US000319 to US000324, TC 300 on US000321
- 2009: US000325 to US000330, TC 300 on US000327
- 2010: US000331 to US000336, TC 300 on US000333
- 2011: US000337 to US000342, TC 300 on US000339
- 2012: US000343 to US000347, TC 300 on US000345
- 2013: US000348 to US000352, TC 300 on US000350

To the extent that this Request seeks any documents beyond the Account Transcripts and Forms 4340, the United States objects to this Request because it seeks information beyond that required to be disclosed under the Federal Rules of Civil Procedure. Under applicable Ninth Circuit precedent, you are not entitled to a copy of the summary record of assessment on your request. *See Koff v. United States*, 3 F.3d 1297, 1298 (9th Cir. 1993). By producing copies of your Account Transcripts and Forms 4340 — which all contain your name, date of assessment, character of the liability assessed, tax period, and assessment amount — the United States has complied with 26 U.S.C. § 6203 and given you all you are entitled to under the law. *See Koff*, 3 F.3d at 1298. Any continued contention that you are entitled to the summary record of assessment is frivolous under the law of this Circuit and others, and the United States will seek its costs in responding to a motion to compel based on Request No. 4.

DATED March 8, 2022.

DAVID A. HUBBERT  
Deputy Assistant Attorney General

*/s/ Ty Halasz*

\_\_\_\_\_  
TY HALASZ

Trial Attorney, Tax Division  
United States Department of Justice  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044

*Tel.* (202) 307-6484

*Fax.* (202) 307-0054

Ty.Halasz@usdoj.gov

*Counsel for the United States*

**CERTIFICATE OF SERVICE**

I hereby certify that on March 8, 2022, I sent the foregoing via electronic mail, which will provide electronic notice to the following:

[Howe\\_IV@gmx.com](mailto:Howe_IV@gmx.com)  
*Ebenezer K. Howe IV*

Because Defendant PHI Development LLC is in default (Doc. 83), it has not been served pursuant to Federal Rule of Civil Procedure 5(a)(2).

*/s/ Ty Halasz*  
TY HALASZ  
Trial Attorney, Tax Division  
United States Department of Justice

**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and  
PHI Development LLC.  
Defendant**

**2:19-cv-00421-CWD**

**Exh. E**

**IRS  
ACCOUNT TRANSCRIPT  
2011**



This Product Contains Sensitive Taxpayer Data

### Account Transcript

Request Date: 11-16-2016  
 Response Date: 11-16-2016  
 Tracking Number: 100305634910

FORM NUMBER: 1040A  
 TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 477-XX-XXXX

EBENEZER K HOWE IV  
 301 THELMA DRIVE APT 441  
 CASPER, WY 82609-2325-012

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	126,333.49	
ACCRUED INTEREST:	1,067.56	AS OF: Nov. 28, 2016
ACCRUED PENALTY:	0.00	AS OF: Nov. 28, 2016

ACCOUNT BALANCE PLUS ACCRUALS  
 (this is not a payoff amount): 127,401.05

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	230,723.00
TAXABLE INCOME:	221,223.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	106,800.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	17,550.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) → Nov. 05, 2015  
 PROCESSING DATE → Nov. 30, 2015

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Substitute tax return prepared by IRS	11-30-2015	\$0.00
n/a	<u>29210-888-00000-5</u>		
140	Inquiry for non-filing of tax return	11-15-2012	\$0.00

971	Notice issued CP 0059		12-10-2012	\$0.00
570	Additional account action pending		11-30-2015	\$0.00
420	Examination of tax return		11-13-2015	\$0.00
170	Penalty for not pre-paying tax	20163405	09-12-2016	\$1,493.77
160	Penalty for filing tax return after the due date	20163405	09-12-2016	\$16,976.48
300	Additional tax assessed by examination	20163405	09-12-2016	\$75,451.00
n/a	<u>29247-636-00022-6</u>			
421	Closed examination of tax return		09-12-2016	\$0.00
336	Interest charged for late payment	20163405	09-12-2016	\$13,549.49
276	Penalty for late payment of tax	20163405	09-12-2016	\$18,862.75
971	Notice issued CP 0022		09-12-2016	\$0.00
582	Lien placed on assets due to balance owed		10-14-2016	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-04-2016	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		10-18-2016	\$0.00
971	Collection due process request received timely		11-03-2016	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-03-2016	\$0.00

This Product Contains Sensitive Taxpayer Data
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**U. S. District Court  
for the  
District of Idaho**

**United States of America,  
Plaintiff**

**v.**

**Ebenezer K. Howe IV, and PHI  
Development LLC.  
Defendant**

**2:19-cv-00421-CWD**

**Exh. F**

**IRS  
Form 4340  
Certificate of Assessments  
2011**

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: December 20, 2017

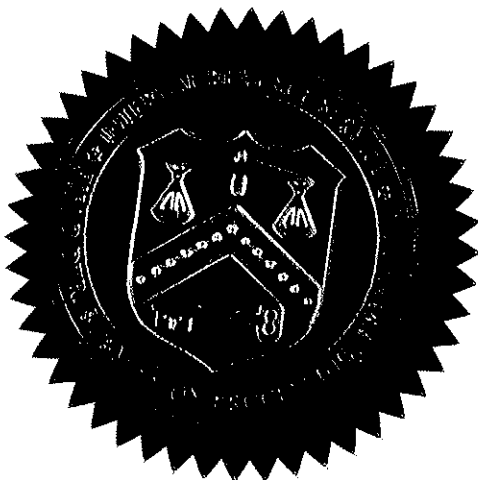
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Ebenezer K. Howe IV., Social Security Number: [REDACTED] covering United States Individual Income Tax for the period ending December 31, 2011

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



*Tracy Chadwick*  
Tracy Chadwick

Chief, Accounting Operations

## Certification of Lack of Record

**To Whom it May Concern:**

I certify that the Commissioner of the Internal Revenue has custody of Federal tax record(s) filed in, or accessible from, the office at the following address:

Street address 5045 East Butler Avenue		
City Fresno	State California	ZIP code 93888

The Commissioner of Internal Revenue would have the Federal tax record(s) described below, or entry(ies) pertaining to such record(s), stored at or accessible from this address. I certify that, having made a diligent search for the described record(s), no such record(s) or entry(ies) pertaining to such record(s) was/were found.

### Description of Record(s) Sought

**Taxpayer identification information**

Taxpayer name Ebenezer K. Howe IV.	Taxpayer Identification Number (SSN, TIN, or ITIN) [REDACTED]	
Street address 301 Thelma Drive Apartment 441		
City Casper	State Wyoming	ZIP code 82609

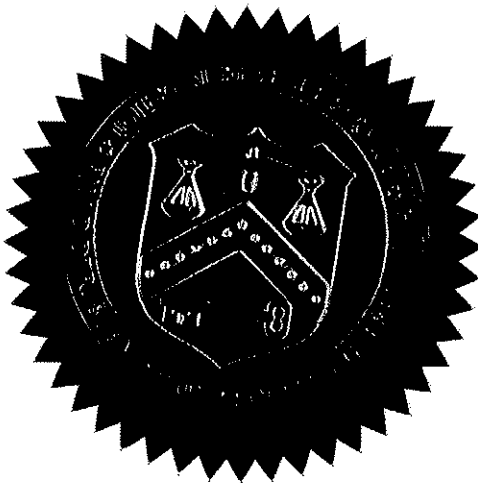
**Description of information sought**

United States Individual Income Tax Return, Form 1040 that was duly completed, executed, and filed by the taxpayer.

**Period(s)**

Regarding the tax period ending December 31, 2011

Affix IRS Seal here



Under authority of Commissioner Delegation Order 11-5 (or redelegation thereunder), I certify that the foregoing is true and correct, and I have signed this certification and affixed to it the seal of office of the Internal Revenue Service.

Name Tracy Chadwick
Title Chief, Accounting Operations
Signature <i>Tracy Chadwick</i>
Date signed 4/9/18

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EBENEZER K HOWE IV

EIN/SSN: XXXXXXXXXX

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
 FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
	ADJUSTED GROSS INCOME			
	230,723.00			
	TAXABLE INCOME			
	221,223.00			
	SELF EMPLOYMENT TAX			
	17,550.00			
11-05-2015	SUBSTITUTE FOR RETURN 29210-888-00000-5		0.00	11-30-2015
	ESTIMATED TAX PENALTY 20163405		1,493.77	09-12-2016
	LATE FILING PENALTY 20163405		16,976.48	09-12-2016
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20190818 29247-636-00022-6 20163405		75,451.00	09-12-2016
09-12-2016	RENUMBERED RETURN 29247-636-00022-6			
	INTEREST ASSESSED 20163405		13,549.49	09-12-2016
	FAILURE TO PAY TAX PENALTY 20163405		18,862.75	09-12-2016
10-14-2016	FEDERAL TAX LIEN			
10-04-2016	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

## CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EBENEZER K HOWE IV

EIN/SSN: [REDACTED]

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
 FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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10-18-2016 LIEN FILING COLLECTION  
 DUE PROCESS NOTICE ISSUED

11-03-2016 COLLECTIONS WORKING CASE

11-03-2016 TIMELY REQUEST FOR A CDP  
 LEVY HEARING OR COMBINED  
 CDP LEVY/LIEN HEARING

11-25-2016 COLLECTIONS WORKING CASE

11-03-2016 LEGAL SUIT PENDING

11-25-2016 LEGAL SUIT PENDING

05-28-2017 LEGAL SUIT NO LONGER  
 PENDING

05-28-2017 LEGAL SUIT NO LONGER  
 PENDING

07-19-2017 COLL DUE PROC HRNG RSLVD  
 BY APPLS-DETRMNATN LTR  
 ISSD, TXPYR WAIVD JUDCL  
 REVW OR WTHDRW HRNG RQST

11-27-2017 INITIAL LEVY ISSUED

12-10-2012 Taxpayer Delinquency Notice

09-12-2016 Statutory Notice of Balance Due

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EBENEZER K HOWE IV

EIN/SSN: [REDACTED]

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006 )
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10-10-2016 Statutory Notice of Intent to Levy

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

EBENEZER K HOWE IV

EIN/SSN: [REDACTED]

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN  
FORM: 1040 TAX PERIOD: DEC 2011

BALANCE 126,333.49

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Tracy Chadwick

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/20/2017