

[THE CODE] is Law Respecting an Establishment of Religion



Law provides in part, commands, consequences and convictions based on the power, force and jurisdiction of our faith in a system of justice.

Whereas

Religion provides in part, choices, conveniences and convictions based on the power, force and jurisdiction of a belief in our own justifications.

Whereas

Law Respecting an Establishment of Religion provides...both!

[Enactments of Law &/or Application of Internal Revenue Laws] ("[THE CODE]")

26 U.S. Code § 6702 - Frivolous tax submissions

(a) Civil penalty for frivolous tax returns

A person shall pay a penalty of \$5,000 if—

(1) such person files what purports to be a return of a tax imposed by this title but which—

(A) does not contain information on which the substantial correctness of the self-assessment may be judged, or

(B) contains information that on its face indicates that the self-assessment is substantially incorrect, and

(2) the conduct referred to in paragraph (1)—

(A) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(B) reflects a desire to delay or impede the administration of Federal tax laws.

(b) Civil penalty for specified frivolous submissions

(1) Imposition of penalty

Except as provided in paragraph (3), any person who submits a specified frivolous submission shall pay a penalty of \$5,000.

(2) Specified frivolous submission

For purposes of this section—

(A) Specified frivolous submission

The term “specified frivolous submission” means a specified submission if any portion of such submission—

(i) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(ii) reflects a desire to delay or impede the administration of Federal tax laws.

(B) Specified submission

The term “specified submission” means—

(i) a request for a hearing under—

(I) section 6320 (relating to notice and opportunity for hearing upon filing of notice of lien), or

(II) section 6330 (relating to notice and opportunity for hearing before levy), and

(ii) an application under—

(I) section 6159 (relating to agreements for payment of tax liability in installments),

(II) section 7122 (relating to compromises), or

(III) section 7811 (relating to taxpayer assistance orders).

(3) Opportunity to withdraw submission

If the Secretary provides a person with notice that a submission is a specified frivolous submission and such person withdraws such submission within 30 days after such notice, the penalty imposed under paragraph (1) shall not apply with respect to such submission.

(c) Listing of frivolous positions

The Secretary shall prescribe (and periodically revise) a list of positions which the Secretary has identified as being frivolous for purposes of this subsection. The Secretary shall not include in such list any position that the Secretary determines meets the requirement of section 6662

(d)(2)(B)(ii)(II).

(d) Reduction of penalty

The Secretary may reduce the amount of any penalty imposed under this section if the Secretary determines that such reduction would promote compliance with and administration of the Federal tax laws.

(e) Penalties in addition to other penalties

The penalties imposed by this section shall be in addition to any other penalty provided by law.

Source

(Added [Pub. L. 97-248](#), title III, § 326(a), Sept. 3, 1982, [96 Stat. 617](#); amended [Pub. L. 109-432](#), div. A, title IV, § 407(a), Dec. 20, 2006, [120 Stat. 2960](#).)

Amendments

2006—[Pub. L. 109-432](#) amended section catchline and text generally, substituting provisions relating to civil penalties for frivolous tax returns and submissions, listing of frivolous positions, reduction of penalty to promote compliance with tax laws, and application of other penalties, consisting of subsecs. (a) to (e), for provisions relating to civil penalty for frivolous tax returns and application of other penalties, consisting of subsecs. (a) and (b).

Effective Date of 2006 Amendment

Amendment by [Pub. L. 109-432](#) applicable to submissions made and issues raised after the date on which the Secretary first prescribes a list under subsec. (c) of this section, see section 407(f) of [Pub. L. 109-432](#), set out as a note under section [6320](#) of this title.

Effective Date

[Pub. L. 97-248](#), title III, § 326(c), Sept. 3, 1982, [96 Stat. 617](#), provided that: “The amendments made by this section [enacting this section] shall apply with respect to documents filed after the date of the enactment of this Act [Sept. 3, 1982].”

Written determinations for this section

These documents, sometimes referred to as "Private Letter Rulings", are taken from the [IRS Written Determinations page](#); the IRS also publishes a [fuller explanation](#) of what they are and what they mean. The collection is updated (at our end) daily. It appears that the IRS updates their listing every Friday.

Note that the IRS often titles documents in a very plain-vanilla, duplicative way. **Do not assume that identically-titled documents are the same, or that a later document supersedes another with the same title.** That is unlikely to be the case.

Release dates appear exactly as we get them from the IRS. Some are clearly wrong, but we have made no attempt to correct them, as we have no way guess correctly in all cases, and do not wish to add to the confusion.

We truncate results at 20000 items. After that, you're on your own.

- What Constitutes : 2015-03-27
- Frivolous Income Tax Return : 2015-01-09
- Frivolous Income Tax Return : 2013-11-29
- Limitations on Assessment and Collection (Barred v. Not Barred) : 2013-11-29
- Frivolous Income Tax Return : 2011-07-22
- What Constitutes : 2011-01-21
- Frivolous Income Tax Return : 2005-07-01
- What Constitutes : 2005-03-25
- Fraud--Exception to Period of Limitations (See Also 6653.03-00) : 2005-03-25
- Frivolous Income Tax Return : 2005-03-25
- No Interest Until Return in Processible Form : 2005-03-25
- Frivolous Income Tax Return : 2005-01-28
- No Interest Until Return in Processible Form : 2005-01-28
- Frivolous Income Tax Return : 2005-01-28
- What Constitutes : 2005-01-28
- Action for Recovery of Erroneous Refunds : 2005-01-28
- What Constitutes : 2005-01-21
- Fraud--Exception to Period of Limitations (See Also 6653.03-00) : 2005-01-21
- Action for Recovery of Erroneous Refunds : 2005-01-21
- Frivolous Income Tax Return : 2005-01-21
- No Interest Until Return in Processible Form : 2005-01-21
- Intent v. No Intent to Defraud : 2005-01-21
- Understatement of Taxpayer's Liability by Income Tax Return Preparer : 2005-01-21
- What Constitutes : 2005-01-14
- Frivolous Income Tax Return : 2005-01-14
- Frivolous Income Tax Return : 2004-12-17
- Signature : 2004-12-17
- Action to Enjoin Income Tax Return Preparers : 2004-12-17
- What Constitutes : 2004-12-17
- Action to Enjoin Promoters of Abusive Tax Shelters, Etc. : 2004-12-17
- Verification of Returns : 2004-12-17
- General Requirement of Return, Statement, or List : 2002-10-18
- Frivolous Income Tax Return : 2002-10-18
- Frivolous Income Tax Return : 2001-08-31
- Frivolous Income Tax Return : 2001-04-06
- Abatement of Interest : 2001-04-06
- Frivolous Income Tax Return : 2001-02-16
- Person Liable : 2001-01-12
- Frivolous Income Tax Return : 2001-01-12
- Frivolous Income Tax Return : 2000-09-01

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<https://www.law.cornell.edu/uscode/text/26/6702>

IRS Form 1040

Redesigning the IRS Form 1040

The Internal Revenue Service has more than 600 forms. The average person does not come in contact with most of these forms, but the few with which they do come in contact tend to do more harm than good. One of the most common forms, the IRS Form 1040 is one of those forms with apparent design flaws. For example, issues with:

- clarity of language
- organization
- necessity of information
- hierarchy
- overall understanding

direction packet included with the form.

Methods and Participants

We utilized two major methods in our research: surveys and video observation of users. These methods informed the research because they allowed us to reach a wide breadth of people as well as focus on individual needs regarding our form. The group of participants that we polled ranged in age from 20 to 72 years old. The large scope reflected the breadth of people who come in contact with the form.

Completion Time vs. Age

The graph shows the correlation between completion time and age; the people who have presumably had experience with the form

Completion Time



A Religion of Submission & Compliance
Establishing many Forms for Worship

Hierarchy

- emphasizes differences between section titles and additional information
- leads eye through form to help show important information broadly

Language

- adjustments to language help to clarify exactly what each section is asking

Individual Step Hierarchy

- breaking down the different numbers into the most important sections allows people to understand the information applicable to everyone and the information that is not as common
- helping people to understand the steps quickly allows them to understand the whole quickly

Form 1040

Label
Filing Status

Original 1040 Form with First Redesign Call Outs

Organization

- breaking the information into clear sections helps expedite the process and makes the form less intimidating
- creating different steps to completing the form allows people to subdivide their processes and understand in smaller chunks rather than the whole form at once

Necessity of Information

- many of the steps include references to other forms that are not necessarily applicable to most people
- forms regarding small businesses and/or pension and annuities are not applicable to most people

22 Add the amounts in column I for lines

- 23 Educator expenses (see p. 29)
- 24 Certain business expenses of reservists, fee based government officials, Attach Form 1040-SS
- 25 Health savings account deductions. Attach Form 1040-SS
- 26 Moving Expenses. Attach Form 3903
- 27 One-half of self-employment tax. Attach Form 1040-SS
- 28 Self-employed SEP, SIMPLE, and qualified plans. Attach Form 1040-SS
- 29 Self-employed health insurance deduction. Attach Form 1040-SS
- 30 Penalty on early withdrawal of savings. Attach Form 1040-SS
- 31a Alimony paid. b Recipient's SSN. Attach Form 1040-SS
- 32 IRA deduction (see p. 31)
- 33 Student loan interest deduction (see p. 3)
- 34 Tuition and fees deduction. Attach Form 1040-SS
- 35 Domestic production activities deduction. Attach Form 1040-SS
- 36 Add amounts in column II.
- 37 Subtract line 36 from line 22. This is your tax liability.

- 10 Taxable refunds, credits, or other offsets against tax
- 11 Nonrefundable credits (other than the earned income credit)
- 12 Business income or loss. Attach Form 1040-SS
- 13 Capital gain or loss. Attach Form 1040-SS
- 14 Other gains or losses. Attach Form 1040-SS
- 15a IRA distributions
- 15b Taxable amount (see p. 24)
- 16a Pensions and annuities
- 16b Taxable amount (see p. 29)
- 17 Rental real estate, royalties, fees, commissions, and other income. Attach Form 1040-SS
- 18 Farm income or loss. Attach Form 1040-SS
- 19 Unemployment compensation