



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 10, 2004

Philip Hart  
2900 Government Way #262  
Coeur d'Alene, ID 83801

RE: Appointment

Dear Mr. Hart:

I received your letter dated November 28, 2004 with copies of court cases supporting your positions. Thank you. As I previously indicated, I read/reviewed your book "Constitutional Income: Do You Have Any?" Of concern in your book and on your website is the promotion of discredited tax arguments. In your book for example, you promote the position that wages and salaries are not taxable income. This argument has been rejected by the courts as "frivolous and groundless."

The purpose of this promoter investigation is to determine whether or not your statements are commercial speech and whether this activity causes harm to the government. Your cooperation in this matter will expedite this investigation and provide you with the opportunity to provide testimony and critical documentation.

This investigation into your potential violation of IRC section 6401 will continue. I would appreciate your cooperation in this matter. In your letter dated August 25, 2004, you indicated that if I proceed in this investigation, you intend to obtain a restraining order. Please see the enclosed recent decision regarding a restraining order against the IRS for a promoter investigation.

I would like to propose a meeting with you at the Boise Federal Building in January after you arrive in town for the Legislative session. The Federal Building is just a few blocks from the Capitol Building and I can arrange to meet at your convenience. I would expect an initial appointment with you to take about 2 hours. Please call me at the number below to discuss and schedule this appointment. Please respond to this request on or before December 21, 2004.

I am including a copy of the Information Document Request originally mailed to you on August 12, 2004. This list is meant to be all-inclusive. It is understood that you may not have all of these items of documentation. Once our meeting is scheduled in Boise, you should bring with you all of the documents listed that relate to your activities.

Exhibit D