

Congress of the United States  
House of Representatives  
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September 8, 2003

**COPY**

Ms. [REDACTED]  
Taxpayer Advocate for Arizona  
Internal Revenue Service  
210 E Earl Dr  
Phoenix, AZ 85012

Dear Ms. [REDACTED]

I am writing to request information regarding the account of Mr. [REDACTED].

Mr. [REDACTED] is a constituent who is seeking assistance with regards to his wages being withheld by the IRS. Since May 2002, your agency has been garnishing part of Mr. [REDACTED] wages due to a supposed failure to pay taxes on his wages that he earned in [REDACTED] from his employer, [REDACTED].

Mr. [REDACTED] has provided my staff with documents that show that your agency has withheld part of his wages via an IRS order informing his employer of this action. To do such an act, your agency should have a court order from a judge that would allow such an action to take place. By ordering his employer to withhold a certain amount of his wages, your office is liable for civil action along with his employer for wrongfully garnishing his wages via the wrong procedural channels.

Furthermore, your agency has placed a lien on Mr. [REDACTED] which prevents him from gaining any assets and he also recently provided my staff with documentation that showed there is no lien on file with the Arizona Secretary of State's office.

Mr. [REDACTED] also brought to my attention the matter of his right to exercise his rights to appeal the decision. Under the IRC, he has the right to have a hearing to contest the amount that is in question, ask questions of the IRS, and have the hearing on record. From what I have read and seen, I find the agency's actions arbitrary and I find that the IRS is violating their own rules and procedures for conducting a hearing.

The arbitrary and capricious actions of the IRS must stop and must be resolved in a fair and legal manner be it within the IRS internal adjudication system or in a court of law.

I have enclosed a copy of his Privacy Act Consent form for your reference and other pertinent documents in helping you investigate this matter.

Please contact [REDACTED] on my staff if you have any questions. He can be reached at (520) [REDACTED] or at [REDACTED]@ [REDACTED]

I look forward to your response in this matter.

Sincerely,

*Raúl M. Grijalva*

Raúl M. Grijalva  
Member of Congress

[REDACTED]