

BARBARA BOXER  
CALIFORNIA

# United States Senate

HART SENATE OFFICE BUILDING  
SUITE 112  
WASHINGTON, DC 20510-0505  
(202) 224-3553  
senator@boxer.senate.gov  
http://boxer.senate.gov

COMMITTEES  
COMMERCE, SCIENCE,  
AND TRANSPORTATION  
ENVIRONMENT  
AND PUBLIC WORKS  
FOREIGN RELATIONS

April 15, 2002

Mr. Godfrey D. Lehman  
One Cranleigh Drive  
San Francisco, California 94132

Dear Mr. Lehman:

Thank you for contacting me regarding the filing of federal income tax returns.

The Constitution and Sixteenth Amendment grant Congress the power to make laws requiring all individuals to pay taxes. Furthermore, the courts have historically held that there are no Constitutional or legal grounds for failure to file tax returns and failure to pay taxes.

For more information on this subject, please refer to [www.irs.gov](http://www.irs.gov), the website of the Internal Revenue Service.

Again, thank you for contacting me. Please, keep in touch.

Sincerely,



Barbara Boxer  
United States Senator

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1700 MONTGOMERY STREET  
SUITE 240  
SAN FRANCISCO, CA 94111  
(415) 463-0100

312 N. SPRING STREET  
SUITE 1748  
LOS ANGELES, CA 90012  
(213) 894-5000

501 J STREET  
SUITE 7-600  
SACRAMENTO, CA 95814  
(916) 448-2787

1130 O STREET  
SUITE 2450  
FRESNO, CA 93721  
(559) 497-5109

600 B STREET  
SUITE 2240  
SAN DIEGO, CA 92101  
(619) 239-3884

201 NORTH E STREET  
SUITE 210  
SAN BERNARDINO, CA 92401  
(909) 888-8525

TRIPLE  
O, CA 92401

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