

January 31, 2019

Kevin Angeles

To:

Georgia Department of Revenue

Processing Center

P.O. BOX 740380

Atlanta, GA 30374

Re: 2018 GA-500 Filing for Tax Return of money withheld

In researching the definition of "Wages", as clearly defined in the IRC Title 26 Sections 3401(a) and 3121(a), it is certain that I did not get paid "Wages." In 2018, I was an unprivileged worker in the private-sector and not an "Employee", as defined in IRC Section 3401(c), as I am not a government official nor have any public office of any kind. I am not involved in a "Trade or Business", as also defined in the Title 26. The private-sector entities I worked for falsely characterized payments as "Wages" and filed an incorrect tax information return in error as a W-2. I rebut their incorrect information return as Bad Payer Data pursuant to Part 4 of the IRM, see form 4852. I have included one for the falsely documented W-2. I am rebutting their claims that I was an "Employee" making "Wages", as I am not in any way earning my property through any federally connected activity described under the definition of "wages" or "income" explicitly described in statutes stated above.

The amount is true and correct which I need back to me, \$3,833, which is my rightful property and belongs to me. Take note as well, that this amount includes all taxes withheld for Social Security and Medicare taxes, which are "income" based taxes of which was improperly imposed. Please process and send return without any further delay.

I declare under the penalty of perjury, that I have closely examined the law, these statements contained in this letter, and to the best of my knowledge and beliefs they are all true and correct.

Respectfully,

Kevin Angeles

Attached: 1040 for 2018, 4852 form, GA-500 Tax Form

Don't do calculations



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Georgia Form 500 (Rev. 08/17/18)

Individual Income Tax Return
Georgia Department of Revenue

2018 (Approved web version)

Page 1

Fiscal Year Beginning 01-01-2018

Fiscal Year Ending 12-31-2018

YOUR DRIVER'S LICENSE/STATE ID

STATE ISSUED GA

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER
K E V I N

LAST NAME (For Name Change See IT-511 Tax Booklet) SUFFIX
A N G E L E S

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER
N I L K A N

LAST NAME SUFFIX
A N G E L E S

2. ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

DEPARTMENT USE ONLY

3. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE
M A R T I N E Z G A 3 0 9 0 7

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... Residency Status 4. 1

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... Filing Status 5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c. 2

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a. 2

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue



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2018

Page 2

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

Dependent information grid with fields for First Name, MI, Last Name, Social Security Number, and Relationship to You.

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

Income computation grid with rows for Federal adjusted gross income, adjustments, standard deduction, and itemized deductions.

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2018



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Page 3

YOUR SOCIAL SECURITY NUMBER

SSN input fields: [][] - [][] - [][][][]

14a. Enter the number from Line 6c. 2 Multiply by \$2,700 for filing status A or D 14a. 7 4 0 0 .00
14b. Enter the number from Line 7a. 2 Multiply by \$3,000..... 14b. 6 0 0 0 .00
14c. Add Lines 14a. and 14b. Enter total..... 14c. 1 3 4 0 0 .00
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) 15. - 1 9 4 0 0 .00
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... 16. 0 .00
17. Low Income Credit 17a. 17b. 17c. .00
18. Other State(s) Tax Credit (Include a copy of the other state(s) return) 18. .00
19. Credits used from IND-CR Summary Worksheet 19. 0 .00
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically) 20. .00
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 21. .00
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero 22. 0 .00

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

Table with 3 columns: (INCOME STATEMENT A), (INCOME STATEMENT B), (INCOME STATEMENT C). Rows include: 1. WITHHOLDING TYPE (W-2, G2-A, G2-LP, 1099, G2-FL, G2-RP); 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) [X] SSN; 3. EMPLOYER/PAYER STATE WITHHOLDING ID; 4. GA WAGES / INCOME; 5. GA TAX WITHHELD.

INCOME STATEMENT DETAILS CONTINUED ON PAGE 4.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2018



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Page 4

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

Table with 3 columns: (INCOME STATEMENT D), (INCOME STATEMENT E), (INCOME STATEMENT F). Rows 1-5: WITHHOLDING TYPE, EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN, EMPLOYER/PAYER STATE WITHHOLDING ID, GA WAGES / INCOME, GA TAX WITHHELD.

Table with 3 columns: Line number, Description, Amount. Rows 23-38: Georgia Income Tax Withheld on Wages and 1099s, Other Georgia Income Tax Withheld, Estimated Tax paid for 2018 and Form IT-560, Total prepayment credits, Balance due, Amount to be credited to 2019 ESTIMATED TAX, Georgia Wildlife Conservation Fund, Georgia Fund for Children and Elderly, Georgia Cancer Research Fund, Georgia Land Conservation Program, Georgia National Guard Foundation, Dog & Cat Sterilization Fund, Saving the Cure Fund, Realizing Educational Achievement Can Happen (REACH) Program, Public Safety Memorial Grant.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2018



Page 5

YOUR SOCIAL SECURITY NUMBER

SSN input field

39. Form 500 UET (Estimated tax penalty) 500 UET exception attached 39.

39.00 input field

40. (If you owe) Add Lines 27, 30 thru 39 MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 40.

40.00 input field

Amount Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740399 ATLANTA, GA 30374-0399

41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28 THIS IS YOUR REFUND..... 41.

41.00 input field

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

41a. Direct Deposit (U.S. Accounts Only)

Type: Checking

Routing Number input field

Savings

Account Number input field

Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740380 ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN. I/we declare under the penalties of perjury that I/we have examined this return...

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Taxpayer's Date input field

Spouse's Date input field

Taxpayer's Phone Number input field: 646-331-9692

I authorize DOR to discuss this return with the named preparer.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address input field

Signature of Preparer

Preparer's Phone Number input field

Name of Preparer Other Than Taxpayer input field

Preparer's FEIN input field

Preparer's Firm Name input field

Preparer's SSN/PTIN/SIDN input field

Georgia Form 500

(Rev. 06/25/18)

Schedule 1 Adjustments to Income

2018 (Approved web version)



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Schedule 1 Page 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See IT-511 Booklet)

ADDITIONS to INCOME

Lines 1-6: Interest on Non-Georgia Municipal and State Bonds, Lump Sum Distributions, Federal deduction for income attributable to domestic production activities, Net operating loss carryover deducted on Federal return, Other (Specify), Total Additions

SUBTRACTION from INCOME

7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

7a. Self: Date of Birth, Date of Disability, Type of Disability, Amount; 7b. Spouse: Date of Birth, Date of Disability, Type of Disability, Amount

Lines 8-12: Social Security Benefits (Taxable portion from Federal return), Path2College 529 Plan, Interest on United States Obligations (See IT-511 Tax Booklet), Georgia Net Operating loss carryover from previous years, Other Adjustments (Specify)

Table with 4 rows for 'Adjustment' and 'Amount', and a 'Total' row for line 12.

Lines 13-14: Total Subtractions, Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X.

Georgia Form 500

(Rev. 06/25/18)

Schedule 1

Adjustments to Income

2018 (Approved web version)



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Schedule 1 Page 2

YOUR SOCIAL SECURITY NUMBER



SCHEDULE 1 RETIREMENT INCOME EXCLUSION

(See IT-511 Tax Booklet)

	(TAXPAYER)	(SPOUSE)
1. Salary and wages.....	00	00
2. Other Earned Income (Losses).....	00	00
3. Total Earned Income.....	0 00	0 00
4. Maximum Earned Income.....	4 0 0 0 00	4 0 0 0 00
5. Smaller of Line 3 or 4; if zero or less, enter zero	0 00	0 00
6. Interest Income.....	00	00
7. Dividend Income	00	00
8. Alimony.....	00	00
9. Capital Gains (Losses).....	00	00
10. Other Income (Losses)..... (See IT-511 Tax Booklet)	00	00
11. Taxable IRA Distributions.....	00	00
12. Taxable Pensions	00	00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses).....(See IT-511 Tax Booklet)	00	00
14. Total of Lines 6 through 13; if zero or less, enter zero	0 00	0 00
15. Add Lines 5 and 14	0 00	0 00
16. Maximum Allowable Exclusion*	00	00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B.....	0 00	0 00

*If age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000.