

Nathan Cooley
11200 Lipscomb Street
Anchorage, AK 99516

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Department of the Treasury
Internal Revenue Service
1973 N Rulon White Blvd Stop 4450
Ogden, UT 84404-0076

Mailed 2/21/14

RE: Notice CP72

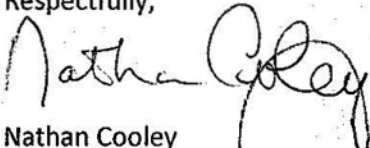
Please note my 2012 1040 tax return was filed correctly per IRS guidelines. In my original filing I enclosed Form 4852 and corrected 1099-Misc forms properly documented, due to the fact that the "PAYER'S" provided the 1099's which erroneously alleged payments of Internal Revenue Code (IRC) sections 3121 & 3401 wages that are hereby disputed.

They have listed payments as "wages" as defined in the IRC sections 3401(a) and 3121(a). I am rebutting their claim, stating that we are private-sector citizens (non-federal employee) employed by a private-sector company (non-federal entity) as defined in 3401(c)(d). I am not employed in a "trade or business" nor am I an "officer of a corporation".

Additionally, the "PAYER'S" were not required to report our private sector payments on Form 1099-Misc, but did anyway, and in so doing reported to the IRS that our private-sector payments are taxable, which they are not. Our 2012 private-sector payments are not reportable under Internal Revenue Code (IRC) Section 6041A as the "PAYER'S" are private-sector companies. As such, they do not described within the definition of "trade or business" in Section 7701(a)(26) and the payments made to us cannot, therefore, be characterized as "salaries,...wages,...compensations, remunerations,...or other fixed or determinable gains, profits, and income..." (IRC 6041(a)). Sections 6041(a) and 6041A(a) only apply to a "person" or "service-recipient" engaged in a "trade or business". The reporting requirement applies only to those individuals or entities, when the payments described within these two sections are made to "another person" or "any person", respectively, in the course of a "trade or business".

I expect a full and complete refund within 30 days of our 2012 return as dictated in the IRC Section 6402(a) and Section 6401 (b)(c).

Respectfully,


Nathan Cooley