

February 28, 2022

John B. Gartner
[REDACTED]

Tucson, AZ 85704

SSN: [REDACTED]

COPY

Department of the Treasury

Internal Revenue Service

Fresno, CA 93888-0021 CERTIFIED MAIL RECEIPT #7009 3410-0000-0573-7882

RE: tax year 2021

Sir:

I would like you to tell me the proper forms and procedures for rebutting tax-related allegations which have been made to your agency by someone who has paid me money, allegations that I believe to be erroneous.

Here are the relevant facts: Someone has reported payments to me on your "information return" form 1099-R characterizing such payments as "taxable distributions from pensions, annuities, etc." in accordance with 26 USC §6041 and §7701(a)(26). I don't believe this characterization is correct, and wish to rebut the allegations that I have received such "distributions".

The payer WILL NOT correct the erroneous 1099-R on their own, so please don't waste either of our times with anything about such payer corrections forms. What I want from you is guidance on what form I should use to introduce what I deem to be correct information into your records to counter the erroneous 1099-R.

Please understand: I'm NOT asking for your views concerning what payments are or are not "gains, profit and income". I am not interested in those views. I simply want to know how to register MY view with your agency in order to rebut the 1099-R in the manner provided by your agency's protocols.

Please respond promptly, in case I have follow-up questions, and because your answers will be very relevant to the next tax-related filings I make. I feel compelled to make those filings on a schedule you impose because even though I am not actually subject to that schedule, not having engaged in any taxable activities or having received more than the exemption amount of "income" prompting a requirement to file at all, I realize that until I file rebuttals to the

errant "information return", your agency will presume that I AM under such an obligation, and will harass me accordingly.

I am sure that immediate response is not a problem, as you must have the information I seek on your computer, available in seconds for printout and mailing. I have enclosed a SASE for your convenience.

If I do not receive your answer within 30 days, and from that point until I DO, I will use Form 4852 to correct the errant 1099-R and declare what I believe to be my correct payment received amounts and calculate other figures accordingly, on your form 1040, as my study of your forms and related instructions and the regulations under which you operate leads me to believe is proper.

Thank you for your prompt attention to this request.

A handwritten signature in cursive script that reads "John B. Gartner". The signature is written in dark ink and is positioned above the printed name.

John B. Gartner