

Social Security Number:
[REDACTED]

Form: 1040
Tax Year: 2004

016432.202024.0130.004 2 A2 0.545 1705
[Barcode]

To call for assistance:
1-800-829-3009 (Toll Free)
1-512-460-4960 (FAX)
between 7:00 AM - 8:00 PM

PITMAN A BUCK JR
2525 SUNNYCREST DR
TEXAS CITY TX 77590-5018251

You Must Return the Response Form by May 24, 2006

1 Why are you getting this notice?

The income and payment information (e.g., wages, miscellaneous income, interest, income tax withheld, earned income credit, etc.) that we have on file does not match entries on your 2004 Form 1040. If this information is correct, you will owe \$2,112.

The proposed changes to your tax are listed below.

Summary of Proposed Changes	
2004 Tax Increase	\$ 1,964
Payment Increase	\$ 0
Penalties - may not include all applicable penalties	\$ 0
Interest - if paid by May 24, 2006	\$ 148
Proposed Balance Due	\$ 2,112

2 What steps should you take?

Following these steps can help you understand this notice.

1. Review your 2004 tax return.
2. Compare your return to the information in the *Explanation Section* -- page 5.
3. Decide if the information in the *Explanation Section* is correct.
4. Check the answers to *Frequently Asked Questions* -- page 2.
5. Complete and return the *Response Form* in the enclosed envelope -- page 3.
6. Complete and return the *Installment Agreement Request* (enclosed) if you need to set up a payment plan.
7. Review your rights in *The Examination Process Booklet* (enclosed).

3 What happens if you don't respond by May 24, 2006?

We will send you a final notice, followed by a bill. During this time, interest will increase and certain penalties may apply.

Response Form

1. Review the Explanation Section to decide whether you agree or do not agree with IRS's proposed changes.
2. Complete and return the Response Form by May 24, 2006.
3. If you need additional time, call us at 1-800-829-3009.

STEP A Check only one of the three options. Then go to Step B.

If you agree with the changes IRS is proposing, return this form with your payment or with the completed Installment Agreement Request.

 OPTION 1 | I Agree with All Changes

I agree with the changes to my 2004 tax return.
 I understand that I owe \$2,112 in additional tax, penalties, and interest.
 I understand that the law requires IRS to charge interest on taxes that are not paid in full by April 15, 2005. In addition, I understand that the IRS will charge interest until I have paid the tax in full. Certain penalties may also apply.
 I understand that I can challenge these changes in the U.S. Tax Court only if IRS determines after the date I sign this form that I owe additional taxes for 2004.
 I understand that I can file for a refund at a later date.

Signature _____

Date _____

If you do not agree with the changes IRS is proposing, return this form. When you return this form, include a signed statement that explains what you do not agree with. Also include copies of any documents, such as a corrected W-2, 1099, or missing forms, that support your statement.

 OPTION 2 | I Do Not Agree with Some of the Changes

I've enclosed documentation to support the entries on my original return.

 OPTION 3 | I Do Not Agree with Any of the Changes

I've enclosed documentation to support the entries on my original return. *Pitman Buck, Jr.*
5-08-06

STEP B Check the applicable payment options. Then go to Step C.

Tip! Pay as much as you can now to keep penalty and interest charges low. Make your check or money order payable to "United States Treasury." Write "Tax Year 2004 CP2000," this Social Security Number _____ and your phone number on your check or money order.

 OPTION 1 | I'm paying the full amount of \$2,112 **OPTION 2** | I'm making a payment of \$ _____ because either:

- I'm paying the amount I agree with or
- I'm making a partial payment at this time

 OPTION 3 | I'd like to request a payment plan to pay the tax I owe.

Complete the Installment Agreement Request (Form 9465) and mail it along with this form.

Pitman Buck, Jr.

2525 Sunnycrest Dr. Texas City, Texas 77590-5018

May 8, 2006

Internal Revenue Service
Austin, Texas 73301-0021

U.S. Postal Certified Mail Receipt No. 7005 1820 0003 3352 3617

Re: Notice CP2000

To: The Unknown Person, Robot or Computer that Cranked Out the Notice CP2000

I received an *unsigned* notice CP2000 dated April 24, 2006, that stated in paragraph 1): “The income and payment information (e.g., wages, miscellaneous income, interest, income tax withheld, earned income credit, etc.) that we have on file does not match entries on your [my] 2004 Form 1040.”

I worked in the **private**-sector for over thirty years for Monsanto Company which created and spun off Solutia Inc. after I retired from Monsanto Company. My 2004 **private**-sector retirement payments that the notice CP2000 erroneously proposed to tax are **not** reportable under Internal Revenue Code (IRC) § **6047(d)** regarding reports by *employers*, plan administrators, etc. Section **6047(d)** references § **3405(e)** regarding *definitions* and *special rules* for *designated distributions*, employer deferred contribution plans, etc. It is important to note that § **3405(e)** is in Subtitle C, **Ch. 24A** of the IRC. Section **3401(d)** states, “For purposes of this chapter [**Ch. 24A**], the term ‘*employer*’ means the person for whom an individual performs or performed any service, of whatever nature, as the *employee* of such person.” (italics added) Section **3401(c)** defines the term “employee” thus: “For purposes of this chapter [**Ch. 24A**], the term ‘employee’ includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of a corporation.”

Based upon the *legal* terms defined in **Ch. 24A**, I was *never* an “employee” of Monsanto Company or Solutia Inc. and *neither* firm was my “employer”. Thus, my 2004 **private**-sector retirement payments were **not** paid under any “designated distribution” relevant to § **6047(d)**, § **3405(e)** or the IRC because the terms defined in § **3405(e)** or any where in the IRC do not describe the *facts* involving my **private**-sector retirement payments. See also my attached affidavit. Furthermore, § 3405(e)(1)(B) plainly states,

EXCEPTIONS.–The term “designated distribution” shall not include– (ii) the portion of a distribution or payment which it is reasonable to believe is not includable in gross income.

The Northern Trust Co., as the paying agent for the **private**-sector firm Solutia Inc., was **not** required to report my **private**-sector retirement payments on Form 1099-R but did anyway, and in so doing reported to the IRS that my **private**-sector retirement payments are taxable, which they are **not**. I corrected The Northern Trust Co.’s erroneous Form 1099-R by filing a completed and *signed* Form 4852 (“Substitute for...Form 1099-R...”) as part of my 2004 tax return. Of course The Northern Trust Co.’s *erroneous* Form 1099-R does not match my correction of it! The CP2000 proposal to change the sworn testimony on my 2004 tax return and tax my **private**-sector retirement payments is **not based upon tax law**; thus, **I do not agree with IRS’s proposed changes to my 2004 tax return**. I checked the **OPTION 3** box on *page 3* of the CP2000, which page you will find enclosed, together with a copy of the Form 4852 that I filed with my *valid* 2004 Form 1040 tax return – a return that the IRS has **no** lawful authority to change.

Sincerely,

AN AFFIDAVIT

TO WHOM IT MAY CONCERN: IN PARTICULAR, TO ANYONE WHO THINKS THAT HE OR SHE IS REQUIRED TO FILE AN IRS **FORM W-2** OR IRS **FORM 1099** ABOUT ME BUT WHO HAS NOT PAID TO ME FEDERALLY-CONNECTED MONEY FOR FEDERALLY-CONNECTED SERVICE PERFORMED BY ME OR HAS NOT PAID TO ME ANY FEDERALLY-CONNECTED BENEFIT RECEIVED BY ME

The affiant, Pitman A. Buck, Jr., being of sound mind and over 21 years of age, hereby declares:

I was born in the City of Houston, County of Harris, State of Texas (one of the several *non-federal* states of the United States of America).

I have never been a resident or citizen of the *federal* District of Columbia or of any *federal* state, enclave or territory.

I have never been an “employee” (as defined in 26 U.S.C. § 3401(c)), who earned “wages” (as defined in 26 U.S.C. § 3401(a)) that were paid to me by an “employer (as defined in 26 U.S.C. § 3401(d)).

I have never been in a “trade or business” (as defined in 26 U.S.C. § 7701(a)(26)).

I have never been in the “employment” (as defined in 26 U.S.C. § 3121(b)) of an “American employer” (as defined in 26 U.S.C. § 3121(h)), who earned “wages” (as defined in 26 U.S.C. § 3121(a)).

I have never been an officer or employee of an “United States Corporation” (as defined in section 207 of the Public Salary Tax Act).

I certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief. Executed on March 8, 2006.

[Signed]

Pitman Buck, Jr.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE-UR
AUSTIN, TX 73301-0021

NOTICE NUMBER: CP-2005
DATE OF THIS NOTICE: 07/24/2006
SOCIAL SECURITY NUMBER: [REDACTED]
TAX FORM: 1040 TAX YEAR: 2004
AUR CONTROL NUMBER: 96001

006094.303952.0011.001 1 PP 0.371 370



PITMAN A BUCK JR
2525 SUNNYCREST DR
TEXAS CITY TX 77590-5018251

FOR ASSISTANCE CONTACT THE
OFFICE OF:
G Rosalez

Toll Free Number: 1-800-829-

CLOSING NOTICE

Thank you for providing us with additional information about the issue we recently wrote to you about. We are pleased to tell you that, with your help, we were able to clear up the differences between your records and your payers' records. If you sent us a payment based on our proposed changes, we will refund it to you if you owe no other taxes or have no other debts the law requires us to collect.

If you have already received a notice of deficiency, you may disregard it. You won't need to file a petition with the United States Tax Court to reconsider the tax you owe. If you have already filed a petition, the Office of the District Counsel will contact you on the final closing of this case.

If you have questions about this notice, please write to us at the address shown above. Include your telephone number and the best time to call you if we need additional information.

Thank you for your cooperation.