

Hi Pete,

I would like to share what I consider a huge victory relating to my old business.

Before I read [CtC](#) or had any victories, I didn't think taxes were constitutional or legal, but I had no idea how to fight the IRS. Like so many people, I was scared to death of the IRS. My solution was to write off or hide as many wages as I could. My problem came from having employees who I regularly reported wages on. I thought I had to go along the game and filed W2s and 941s.

Somehow along the way, my 2011 941 and W2 didn't match up and apparently I hadn't paid the tax on them when I filed. This of course alerted the bad guys and they started sending me notices that I owed money.

In the beginning of 2014, they sent me a letter stating how much I owed, including interest. I was scared and angry. I scribbled out an uneducated letter trying to talk my way out of it. I was just hoping it'd buy me some more time to finish studying your book. In June, I received another letter from them, denying the legitimacy of my uneducated response...of course. Then a couple of days later I received a levy notice!

I was a little freaked out, but by this time I'd had several victories, so I knew there had to be a way to stop the levy. I spent hours searching your site and gathering information. I was able to form a response to send back (Letter About Levy Notice). I also made out a response to the first 2 letters from the IRS I'd received. I also got busy correcting my W2s with a W2c that had to be ordered from the IRS (I am only including one W2-c, just to give readers an idea of how each one looked). Knowing I was going to be helping other business owners, I asked for 30 copies of the W2-C, which they happily sent me...free of charge. I filled in the correct W2c's and 941-x and sent it in.

The Levy notices stopped and no money was taken out of my bank account after July 10, 2014, like their letter said it would. Over the next 7 months I did occasionally receive letters saying they needed more time to come up with an answer for me. haha. I even received a long scary letter notifying me they were still looking into the matter, but my account was still accruing interest and it would be in my best interest to just pay up.

Nice try bad guys. Today, I received an account adjustment to which they are taking off all "wages" and accrued interest and saying my balance is NONE.

Woohoo!!! There is nothing like being able to stand up to the government and WIN!

Heather



Department of the Treasury
 Internal Revenue Service
 SSA CAWR
 Philadelphia PA 19255-0533

For assistance, call:
 1-800-829-0115

Notice Number: CP240
 Date: January 6, 2014

Taxpayer Identification Number:
 [REDACTED]
 Tax Form: 941
 Tax Period: September 30, 2011

042967.253305.44974.1080 1 AB 0.384 864

JAVA SWING INC
 LIAISONS COFFEE
 111 N 2ND ST
 HAMILTON MT 59840-2501

We Adjusted Your Account

29141-009-08123-2

We made this adjustment because the amounts shown on your information returns (Forms W-2, Wage and Tax Statement; Forms 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA, Insurance Contracts; or Forms W-2G, Statement for Certain Gambling Winnings) didn't match the figures shown on your employment tax return(s) for the tax period shown above. This was explained in a letter we sent you earlier.

Adjustment Computation

Amount You Owe On Account Before Adjustment			\$.00
Increase-Social Security Wages	\$7,209.67	X 10.40%	\$749.81
Increase-Medicare Wages	\$7,209.67	X 02.90%	\$209.08
Income Tax Withholding-Increase			\$159.48
Total Tax-Increase			\$1,118.37
Interest Charged		\$75.73	
Net Adjustment Charge			\$1,194.10
Balance Due			\$1,194.10

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.



IRS CAWR
Philadelphia PA 19255-0433

In reply refer to: 0583907043
June 16, 2014 LTR 2057C 0 U
[REDACTED] 201112 01

00012372
BODC: SB

JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Sep. 30, 2011

Form: 941

Dear Taxpayer:

Thank you for your reply dated Mar. 06, 2014, to our letter regarding the discrepancy between your Forms 941 and your Forms W-2, Wage and Tax Statement, for 2011.

The information you gave to us didn't explain or correct the discrepancy between the Forms 941 and the Forms W-2. We increased your Form 941 account to agree with the Forms W-2 filed. If your Forms W-2 are incorrect, you may file the Forms W-3c and Forms W-2c. When we receive the corrections, we'll reconsider the adjustment. Enclosed is a breakdown of your account.

We have no record of processing your Form 941 for 4th quarter, nor do we show tax deposits being made. If your records show the return was filed. Please provide a newly signed legible copy, along with legible copies of the front and back of the applicable cancelled check(s) so we can look into the matter.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter with your response. Use the space below to indicate a telephone number and the best time for us to call you should we need more information. Keep a copy of this letter and any information that you send to us for your records.

Telephone number () _____ Hours _____

Thank you for your cooperation,



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0030



7161 7617 9285 0289 6841

023457.308554.115321.6162 2 AT 0.406 1134



	SB
Notice	CP504B
Tax Period	2011
Notice date	June 30, 2014
Employer ID number	[REDACTED]
To contact us	Phone 1-800-829-0115
Your Caller ID	478542
Page 1 of 4	

JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851291



[REDACTED]

Notice of intent to seize ("levy") your property or rights to property

Amount due immediately: \$1,272.79

As we notified you before, our records show you have unpaid taxes for the tax period ending September 30, 2011 (Form 941). If you don't call us immediately or pay the amount due by July 10, 2014, we may seize ("levy") your property or rights to property and apply it to the \$1,272.79 you owe.

Billing Summary

Tax you owe	\$1,194.10
Failure-to-pay penalty	61.39
Interest charges	17.30
Amount due immediately	\$1,272.79

Continued on back...



JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851291

Notice	CP504B
Notice date	June 30, 2014
Employer ID number	[REDACTED]

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number ([REDACTED]), the tax period (September 30, 2011), and the form number (941) on your payment and any correspondence.

Amount due immediately

\$1,272.79

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039



SA JAVA 01 2 201109 670 00000127279

Java Swing INC
XX-XXXXXXX
7229 Starflower Drive
Citrus Heights, California, 95621

INTERNAL REVENUE SERVICE
OGDEN, UTAH 84201

RE: Notice CP504B, Notice Date 06-30-2014 in regards to 941, 09-30-2011,

Today's Date 06-27-2014

Dear Madam or Sir,

I am in receipt of the Notice of Intent to seize ("levy") sent by your office. However, according to IRC 6331, this Notice does not apply to me.

§ 6331. Levy and distraint

(a) Authority of Secretary

*If **any person** liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,** by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.*

*(**Bold emphasis added**)*

In light of the basic legal principle of "**Inclusio unius est exclusio alterius**", (**The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others....** This doctrine decrees that where law expressly describes [a] particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded, Black's Law Dictionary, 6th edition). (**Bold emphasis added**)

We are unable to perceive how the statutes apply in this case. This is further supported by the (exclusive) specification in 26 CFR 301.6331-1 (the regulatory structure by which 26 USC 6331(a) is implemented). Of three separate categories of workers to whom the relevant levy provisions apply. The three categories consist of those identified in the statute as noted above, as well as:

(ii) State and municipal employees. Salaries, wages, or other compensation of any officer, employee, or elected or appointed official of a State or Territory, or of any agency, instrumentality, or political subdivision thereof, are also subject to levy to enforce collection of any Federal tax.

(iii) Seamen. Notwithstanding the provisions of section 12 of the Seamen's Act of 1915 (46 U.S.C. 601), wages of seamen, apprentice seamen, or fishermen employed on fishing vessels are subject to levy.

We presume that 'State and municipal employees' and 'Seamen' refer to those of the federal States, municipalities and Territories (as defined in the relevant revenue statutes), and federally commissioned mariners, respectively. The inclusion of these specifications unambiguously contradicts any suggestion that the authority of the levy power in regard to compensation can or should be presumed as extending beyond those entities specified, if that were actually the case, sub-paragraphs (ii) and (iii) cited above would be entirely superfluous and redundant. If the compensation of literally any person actually can be, or lawfully is, reached by these levy provisions, then no further specification would be needed. That these specifications are provided proves that this is not so. Within the context of the statute, 'any person' clearly DOES NOT mean "*each and every American*", it means "*any person that is among the groups specified*".

Furthermore, even if we were inclined to entertain uncertainty in that regard, we are also mindful of the United States Supreme Court's instructions in *American Banana Co. v. United Fruit Co.*, 213 U.S. 347 (1909) that,

"Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch."

and in *Gould v. Gould*, 245 U.S. 151 (1917) that,

"In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen."

Finally, we are aware of the fact that the indemnification language provided in 26 USC 6332(e) which you have presented to our attention is highly provisional. That language,

*"(e) Effect of honoring levy
Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment."*

clearly offers indemnification only as to the surrender of property "*subject to levy upon which a levy has been made*", which is to say, property upon which a levy CAN be made, and upon which a levy HAS been made. Thus, the indemnification only protects us if the property you are seeking IS "property [lawfully] subject to levy", AND if a levy has been lawfully made upon that property.

Not only does it appear self-evident that neither of these requirements have been satisfied in regard to your demand, but you have furnished no evidence of any kind to the contrary. A letter has previously been sent, which states the amounts suggested in your Notice are incorrect. However, as you have requested, the proper filings have been made and are on their way to your office. In the meantime, we request the withdrawal of this inapplicable Notice of intent to levy.

Sincerely,

Heather Jackson
President
Java Swing INC
Java Swing INC
Liaisons Coffee

7229 Starflower Drive
Citrus Heights, CA 95621

Identification Number: XX-XXXXXXX

Tax period: Sep. 30 2011

RE: 0583907043 & Notice CP240

Regarding the letters you have sent and the adjustment assumptions you have made to Java Swing Inc. The “wages” originally filed for Sept 30 2011, 941 as well as the W-2 and W-3 for 2011 had incorrect “wages” as defined in 26 USC. Included are the filings to correct the error.

Included in this letter:

941x Sept 30. 2011

Sincerely

Heather Jackson
President, Java Swing Inc

Employer identification number (EIN) - -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Return You Are Correcting ...

Check the type of return you are correcting:

941

941-SS

Check the ONE quarter you are correcting:

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Enter the calendar year of the quarter you are correcting:

(YYYY)

Read the instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all three pages. Do not attach this form to Form 941 or 941-SS.

Part 1: Select ONLY one process. See page 4 for additional guidance.

- 1. **Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 20, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you are filing this form.
- 2. **Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 20. Do not check this box if you are correcting ANY underreported amounts on this form.

Enter the date you discovered errors:

/ /
(MM / DD / YYYY)

Part 2: Complete the certifications.

- 3. **I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.**
Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Medicare tax does not include Additional Medicare Tax. Form 941-X cannot be used to correct overreported amounts of Additional Medicare Tax unless the amounts were not withheld from employee wages or an adjustment is being made for the current year.
- 4. **If you checked line 1 because you are adjusting overreported amounts, check all that apply.** You must check at least one box. I certify that:
 - a. I repaid or reimbursed each affected employee for the overcollected federal income tax or Additional Medicare Tax for the current year and the overcollected social security and Medicare taxes for current and prior years. For adjustments of employee social security and Medicare taxes overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
 - b. The adjustments of social security tax and Medicare tax are for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
 - c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I did not withhold from employee wages.
- 5. **If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply.** You must check at least one box. I certify that:
 - a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
 - b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
 - c. The claim for social security tax and Medicare taxes is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare taxes; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
 - d. The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I did not withhold from employee wages.



Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Wages, tips and other compensation (Form 941, line 2)	0 .	8409 . 37	-8409 . 37	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)	0 .	159 . 48	-159 . 48	Copy Column 3 here ▶
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	0 .	353 . 17	-353 . 48	$\times .124^* =$ -43 . 83
<small>*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.</small>				
9. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	0 .	0 .	0 .	$\times .124^* =$ 0 .
<small>*If you are correcting a 2011 or 2012 return, use .104. If you are correcting your employer share only, use .062. See instructions.</small>				
10. Taxable Medicare wages and tips (Form 941 or 941-SS, line 5c, Column 1)	0 .	121 . 91	-121 . 91	$\times .029^* =$ -3 . 54
<small>*If you are correcting your employer share only, use .0145. See instructions.</small>				
11. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d; only for quarters beginning after December 31, 2012)	.	.	.	$\times .009 =$.
12. Section 3121(q) Notice and Demand – Tax due on unreported tips (Form 941 or 941-SS, line 5f (line 5e for quarters ending before January 1, 2013))	.	.	.	Copy Column 3 here ▶
13. Tax adjustments (Form 941 or 941-SS, lines 7–9)	.	.	.	Copy Column 3 here ▶
14. Special addition to wages for federal income tax	.	.	.	See instructions
15. Special addition to wages for social security taxes	.	.	.	See instructions
16. Special addition to wages for Medicare taxes	.	.	.	See instructions
17. Special addition to wages for Additional Medicare Tax	.	.	.	See instructions
18. Combine the amounts on lines 7–17 of Column 4	.	.	.	-206 . 85
19a. COBRA premium assistance payments (see instructions)	.	.	.	See instructions
19b. Number of individuals provided COBRA premium assistance (see instructions)	.	.	.	
20. Total. Combine the amounts on lines 18 and 19a of Column 4	.	.	.	-206 . 85

If line 20 is less than zero:

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 for the tax period in which you are filing this form. (If you are currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 20 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see *Amount You Owe* in the instructions.

Name (not your trade name) Java Swing Inc	Employer identification number (EIN) [REDACTED]	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2011
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Part 4: Explain your corrections for this quarter.

21. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 23.
22. Check here if any corrections involve reclassified workers. Explain on line 23.
23. You must give us a detailed explanation of how you determined your corrections. See the instructions.

The amounts previously entered as wages were not wages as per the definition in 26USC. These compensations were private-sector payments, made to unprivileged, private-sector workers. The unprivileged, private-sector workers hired, were not "employees" as defined in 26USC. Furthermore, Java Swing INC, DBA Liaisons Coffee; incorporated in the union State of Montana, is a private-sector company and has no connection with Federally privileged activities. Therefore, Java Swing INC, DBA Liaisons Coffee is not liable for payment of any Federal Income Tax, nor any Federal withholding from its employees.

Part 5: Sign here. You must complete all three pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

[Handwritten Signature]

Print your name here

Heather Jackson

Print your title here

President

Date

6/25/2014

Best daytime phone

406-381-6443

Paid Preparer Use Only

Check if you are self-employed . . .

Preparer's name []

PTIN []

Preparer's signature []

Date [/ /]

Firm's name (or yours if self-employed) []

EIN []

Address []

Phone []

City []

State []

ZIP code []

44444

For Official Use Only ▶
OMB No. 1545-0008

a Employer's name, address, and ZIP code

c Tax year/Form corrected

d Employee's correct SSN

2011 / W-2

e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.)

Complete boxes f and/or g only if incorrect on form previously filed ▶

f Employee's previously reported SSN

b Employer's Federal EIN

g Employee's previously reported name

h Employee's first name and initial

Last name

Suff.

Note: Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).

i Employee's address and ZIP code

Previously reported**Correct information****Previously reported****Correct information**

1 Wages, tips, other compensation

1 Wages, tips, other compensation

2 Federal income tax withheld

2 Federal income tax withheld

3 Social security wages

3 Social security wages

4 Social security tax withheld

4 Social security tax withheld

5 Medicare wages and tips

5 Medicare wages and tips

6 Medicare tax withheld

6 Medicare tax withheld

7 Social security tips

7 Social security tips

8 Allocated tips

8 Allocated tips

9 Advance EIC payment

9 Advance EIC payment

10 Dependent care benefits

10 Dependent care benefits

11 Nonqualified plans

11 Nonqualified plans

12a See instructions for box 12

12a See instructions for box 12

13 Statutory employee Retirement plan Third-party sick pay 13 Statutory employee Retirement plan Third-party sick pay

12b

12b

14 Other (see instructions)

14 Other (see instructions)

12c

12c

12d

12d

State Correction Information**Previously reported****Correct information****Previously reported****Correct information**

15 State

15 State

15 State

15 State

Employer's state ID number

Employer's state ID number

Employer's state ID number

Employer's state ID number

16 State wages, tips, etc.

16 State wages, tips, etc.

16 State wages, tips, etc.

16 State wages, tips, etc.

17 State income tax

17 State income tax

17 State income tax

17 State income tax

Locality Correction Information**Previously reported****Correct information****Previously reported****Correct information**

18 Local wages, tips, etc.

18 Local wages, tips, etc.

18 Local wages, tips, etc.

18 Local wages, tips, etc.

19 Local income tax

19 Local income tax

19 Local income tax

19 Local income tax

20 Locality name

20 Locality name

20 Locality name

20 Locality name

Copy 1—State, City, or Local Tax Department

OGDEN UT 84201-0038

In reply refer to: 0439800000
Aug. 06, 2014 LTR 2645C K0
[REDACTED] 201109 01
Input Op: 0409905017 00006351
BODC: WI

JAVA SWING INC
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851

Taxpayer identification number: [REDACTED]
Tax period(s): Sep. 30, 2011

Form: 941

Dear Taxpayer:

We received one of the following items from you or your authorized third party on July 09, 2014.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

We're working on your account. In order to provide a complete response, we need an additional 45 days to let you know what action we are taking on your account. You don't need to take any further action now on this matter.

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter. However, you don't need to take any further action at this time.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

Thank you for your cooperation.

OGDEN UT 84201-0038

In reply refer to: 0434799136
Sep. 09, 2014 LTR 86C 0
[REDACTED] 201109 01
00000437
BODC: SB

JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851



08820

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Sep. 30, 2011
Form: 941

Dear Taxpayer:

Thank you for your inquiry of June 27, 2014.

The office named at the end of this letter has responsibility for handling matters of this kind. We're sending your letter to their office for a reply. We're sorry we couldn't be more helpful. If you have any questions, someone at that office will be able to help you.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

Whenever you write, include a copy of this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience, and thank you for your cooperation.

OGDEN UT 84201-0038

In reply refer to: 0434799136
Nov. 14, 2014 LTR 86C 0
[REDACTED] 201109 01
00000404
BODC: SB

JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851

03913

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Sep. 30, 2011
Form: 941

Dear Taxpayer:

Thank you for your inquiry of June 27, 2014.

The office named at the end of this letter has responsibility for handling matters of this kind. We're sending your letter to their office for a reply. We're sorry we couldn't be more helpful. If you have any questions, someone at that office will be able to help you.

Your total balance due for the tax period(s) shown above, which includes penalty and interest computed to Dec. 03, 2014, is \$1,344.24. We will continue to charge penalties and interest until you pay the amount you owe in full. Send your payments to the Service Center address shown above.

We've provided, below, a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% penalty for filing late, and a 1/2% penalty for paying late, when a return is filed late and the tax is not paid by the date it was due. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

The penalty for filing late is based on the tax ultimately due, which was not paid by the original return due date without regard to extensions.

The penalty for paying late is based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

JAVA SWING INC
LIAISONS COFFEE
7229 STARFLOWER DR
CITRUS HTS CA 95621-1851

The penalties are charged for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum penalty if filed late and received more than 60 days after the due date. The minimum penalty is \$135 (\$100 for returns due before 1/1/2009) or 100% of the tax paid late, whichever is less.

The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date for payment of tax shown on a return generally is the return due date without regard to extensions. Increases in tax must be paid within 21 days of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We charge interest when tax is not paid on time. We figure interest from the due date of the return (regardless of extensions) to the date we receive full payment or the date of the notice.

If you need forms, schedules, or publications, you can obtain them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

Whenever you write, include a copy of this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

2970 Market Street
Philadelphia PA 19255-0433

In reply refer to: 2800000000
Jan. 23, 2015 LTR 2645C c0
[REDACTED] 201109 01

00002198
BODC: SB

JAVA SWING INC
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CITRUS HTS CA 95621-1851

09392

Taxpayer identification number: [REDACTED]
Tax periods: Sep. 30, 2011

Form: 941

Dear Taxpayer:

We received one of the following items from you or your authorized third party on July 10, 2014.

- Correspondence
- Telephone inquiry
- Payment
- Form
- Response to our inquiry or notice
- Penalty abatement request
- Installment agreement
- Other

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. However, we'll contact you again within 60 days with our reply. You don't need to take any further action now on this matter.

If you have questions, you can call CAWR Unit at (800)829-0115 between 8:00 AM and 12:00 AM EST.

If you prefer, you can write to us at the address at the top of the first page of this letter. However, you don't need to take any further action at this time.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

Thank you for your cooperation.



Department of the Treasury
Internal Revenue Service
PO Box 87
Memphis TN 38101-0087

For assistance, call:
1-800-829-0115

Notice Number: CP230
Date: March 2, 2015

Taxpayer Identification Number:
[REDACTED]

Tax Form: 941
Tax Period: September 30, 2011

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CITRUS HTS CA 95621-1851

0489

We Adjusted Your Account

29141-009-08123-2

We made this adjustment because the amounts shown on your information returns (Forms W-2, Wage and Tax Statement; Forms 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA, Insurance Contracts; or Forms W-2G, Statement for Certain Gambling Winnings) didn't match the figures shown on your employment tax return(s) for the tax period shown above. This was explained in a letter we sent you earlier.

Adjustment Computation

Amount You Owe On Account Before Adjustment			\$1,194.10
Decrease-Social Security Wages	\$7,209.67	X 10.40%	\$749.81
Decrease-Medicare Wages	\$7,209.67	X 02.90%	\$209.08
Income Tax Withholding-Decrease			\$159.48
Total Tax-Decrease			\$1,118.37
Reduction of Interest Previously Charged		\$75.73	
Net Adjustment Credit			\$1,194.10
Balance Due			NONE

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)