October 14, 2017

Department of the Treasury Internal Revenue Service Austin, TX 73301-0025

This is in response to your Notice CP12 dated September 18, 2017 a copy of which I'm attaching.

You do not have the authority to disregard or alter my form 1040. If you disagree please cite the specific IRC Section authorizing you to alter the Form 1040 filing of a non-privileged private sector American. I expect to receive your answer within (10) days of the date on my USPS Receipt. If I do not receive it by then I will know that you have no authorization to do so.

The change you made subtracted withholdings labeled Social Security tax withheld and Medicare tax withheld. I had no "income" to be taxed, and I owe no taxes measured by "income". Therefore all monies withheld from me are to be refunded per the language of 26 USC 6402(a).

Promptly refund to me the balance of my 2016 1040 filing of 2789.15 along with any applicable interest. I expect the rule of Law to be upheld.

Sincerely,

Mike Johnston