Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Ross [redacted]	[redacted]	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
[redacted]	[redacted]	[redacted]
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
[redacted]		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign**
[redacted]		Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/state/county / Foreign postal code		

Filing Status

Check only one box.

1 ☐ Single
2 ☑ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	0
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	b Taxable amount	15b	
16a	Pensions and annuities 16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a	b Taxable amount	20b	
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	0

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35		36	0
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	0

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	0	
39a	Check if: ☐ You were born before January 2, 1949, ☐ Blind. ☐ Spouse was born before January 2, 1949, ☐ Blind. Total boxes checked ▶ 39a					
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b☐					
40	**Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)			40		
41	Subtract line 40 from line 38			41		
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	0	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	0	
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44		
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45		
46	Add lines 44 and 45 ▶			46	0	
47	Foreign tax credit. Attach Form 1116 if required	47				
48	Credit for child and dependent care expenses. Attach Form 2441	48				
49	Education credits from Form 8863, line 19	49				
50	Retirement savings contributions credit. Attach Form 8880	50				
51	Child tax credit. Attach Schedule 8812, if required	51				
52	Residential energy credits. Attach Form 5695	52				
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53				
54	Add lines 47 through 53. These are your **total credits**			54	0	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	0	

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	0

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	2636	66			
63	2013 estimated tax payments and amount applied from 2012 return	63					
64a	**Earned income credit (EIC)**	64a					
b	Nontaxable combat pay election 64b						
65	Additional child tax credit. Attach Schedule 8812	65					
66	American opportunity credit from Form 8863, line 8	66					
67	Reserved	67					
68	Amount paid with request for extension to file	68					
69	Excess social security and tier 1 RRTA tax withheld	69	3423	87			
70	Credit for federal tax on fuels. Attach Form 4136	70					
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	71					
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶				72	6060	53

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	6060	53
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	6060	53
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75			

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☑ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and 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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		N/A	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		N/A	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Form **4852**
(Rev. August 2013)
Department of the Treasury Internal Revenue Service

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.
▶ Information about Form 4852 is available at *www.irs.gov/form4852*.

OMB No. 1545-0074

1 Name(s) shown on return: Ross [redacted]

2 **Your social security number**: [redacted]

3 Address: [redacted]

4 **Enter year in space provided and check one box.** For the tax year ending December 31, 2013,
I have been unable to obtain (or have received an incorrect) ☑ Form W-2 **OR** ☐ Form 1099-R.
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code
[redacted]

6 Employer's or payer's identification number (if known): [redacted]

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a	Wages, tips, and other compensation	0	g	State income tax withheld	
b	Social security wages	0		(Name of state)	
c	Medicare wages and tips	0	h	Local income tax withheld	
d	Advance EIC payment	0		(Name of locality)	
e	Social security tips	0	i	Social security tax withheld	2512.98
f	Federal income tax withheld	2636.66	j	Medicare tax withheld	587.71

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a	Gross distribution		f	Federal income tax withheld	
b	Taxable amount		g	State income tax withheld	
c	Taxable amount not determined	☐	h	Local income tax withheld	
d	Total distribution	☐	i	Employee contributions	
e	Capital gain (included in line 8b)		j	Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Statutory language found in IRC Sections 3401, 3121, and others. Company listed in Box 5 provided W-2 which erroneously alleged payment of IRC Sections 3401 and 3121 "wages" hereby disputed.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
Payer listed in Box 5 believes it is required to withhold taxes no matter what, for fear of IRS bullying.

Sign Here

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at *www.irs.gov/form4852*. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note. Retain a copy of Form 4852 for your records. To help **protect your social security benefits**, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a *my* Social Security online account to verify wages reported by your employers. Please visit *www.ssa.gov/myaccount*. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return,

Form **4852**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

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OMB No. 1545-0074

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Ross [redacted]

2 Your social security number
[redacted]

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[redacted]

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a	Wages, tips, and other compensation	0	**g**	State income tax withheld	
b	Social security wages			(Name of state)	
c	Medicare wages and tips		**h**	Local income tax withheld	
d	Advance EIC payment			(Name of locality)	
e	Social security tips		**i**	Social security tax withheld	261.95
f	Federal income tax withheld		**j**	Medicare tax withheld	61.23

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a	Gross distribution		**f**	Federal income tax withheld	
b	Taxable amount		**g**	State income tax withheld	
c	Taxable amount not determined	☐	**h**	Local income tax withheld	
d	Total distribution	☐	**i**	Employee contributions	
e	Capital gain (included in line 8b)		**j**	Distribution codes	

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Statutory language found in IRC Sections 3401, 3121, and others. Company listed in Box 5 provided W-2 which erroneously alleged payment of IRC Sections 3401 and 3121 "wages" hereby disputed.

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Payer listed in Box 5 believes it is required to withhold taxes no matter what, for fear of IRS bullying.

Sign Here

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Date ▶

General Instructions

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Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note. Retain a copy of Form 4852 for your records. To help **protect your social security benefits**, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a *my* Social Security online account to verify wages reported by your employers. Please visit *www.ssa.gov/myaccount*. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, IRS.gov

Home	Get Refund Status	Refund Help	Take Survey	Log Out

Your Personal Tax Data

Social Security Number or IRS Individual Taxpayer Identification Number: [redacted]

Filing Status: Married-Filing Joint Return

Tax Period Ending: December 31, 2013

Your Expected Refund Amount: $6,060.53

Adjusted Refund Amount: $2,636.66

Refund Date: April 11, 2014

You Will Receive a Notice Dated: April 7, 2014

Refund Status Results

Return Received | Refund Approved | Refund Sent

We made changes to your tax return that changed the amount of your refund.

The balance of your refund, **$2,636.66**, will be mailed by **April 11, 2014**. You will receive a notice dated **April 7, 2014** that explains in more detail the changes made to your tax return

For more details about the changes we made to your tax return, please select the "Details" button. Details

If you have questions or need additional information, please have the following on hand when you call:

- A copy of this page.
- A copy of your tax return.
- The notice we sent you.
- If you disagree with this change or the way we processed your return, please contact us.

Please mention reference number [redacted] to the IRS Customer Service Representative.

IRS Hours of Service:
Monday through Friday, from 7 a.m. to 7 p.m.

Call:
1-800-829-0582, when asked for an extension, enter 332.
From outside the US call 267-941-1000.
TTY/TDD: 1-800-829-4059.

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

Notice	CP12
Tax Year	2013
Notice date	April 14, 2014
Social Security number	[redacted]
To contact us	1-800-829-0922
Your Caller ID	[redacted]
Page 1 of 3	18H

039688.282807.12298.3749 1 AV 0.381 536

ROSS [redacted]

039688

Changes to your 2013 Form 1040

Adjusted refund: $2,636.66

We believe there's a miscalculation on your 2013 Form 1040, which affects the following area of your return:

- Tax Payments

We made changes to your return that correct this error. As a result, you are due a refund of $2,636.66.

Summary

Payments you made	-$2,636.66
Tax you owed	0.00
Refund due	**$2,636.66**

What you need to do

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- If you haven't received a refund for $2,636.66, you should receive it within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.

Continued on back...

ROSS [redacted]

Notice	CP12
Notice date	April 14, 2014
Social Security number	[redacted]

[redacted]

Contact information

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

☐ Please check here if you've included any correspondence. Write your Social Security number [redacted], the tax year (2013), and the form number (1040) on any correspondence.

Primary phone	Best time to call ☐ a.m. ☐ p.m.	Secondary phone	Best time to call ☐ a.m. ☐ p.m.

INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0025

[redacted]

What you need to do — **continued**

If you don't agree with the changes

- Call 1-800-829-0922 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

Changes to your 2013 tax return

Information was changed because of the following:

- We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 69 of Form 1040 due to a computation error.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	$0.00	$0.00
Taxable income, line 43	0.00	0.00
Total tax, line 61	**$0.00**	**$0.00**

Your payments and credits

Description	IRS calculations
Income tax withheld, line 62	$2,636.66
Estimated tax payments, line 63	0.00
Other credits, lines 64a, 65-67, 69-71	0.00
Other payments	0.00
Total payments and credits	**$2,636.66**

Additional information

- Visit www.irs.gov/cp12
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Ross [redacted]
[redacted]

Certified Mail# [redacted]

April 7, 2014

Internal Revenue Service
Austin, TX 73301-0010

This is in response to your Notice CP12 (copy enclosed).

You do not have the authority to disregard or alter my 2013 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 citizen.** I expect to receive your answer within (10) days of the date on my USPS Return Receipt. If I do not receive it by that time, I will know that you realize there is no such authorization to be found.

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 for that purpose are to be returned to me along with any applicable interest, since the language of 26 USC §6402(a) relevantly states rather ambiguously that:

> *(a) General rule*
> *In the case of any overpayment, the Secretary, within the applicable period of limitations, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an internal revenue tax on the part of the person who made the overpayment and shall, subject to subsections (c), (d), (e), and (f) refund any balance to such person.*

Promptly remit to me the remaining balance of $3,423.87 along with any and all applicable interest. If you are unable to do this yourself, please forward my file to someone with authority to do so. As a public servant, I expect and demand that you uphold the rule of law.

I request and demand any and all due process to which I am entitled or which is in any way appropriate and/or available to me under any provision or practice of common, statutory, and/or administrative law or protocol including, but not limited to, that to which your notice refers; and incorporate by reference into this request and demand all relevant information included on or in that notice (copy enclosed). Be advised that it is my intention to audio-record any and all proceedings for which such an option is lawfully available to me. I declare that I make no admissions as to my status, the legitimacy of your implicit or explicit assertions, or the fitness of any particular legal or administrative protocol by responding to your notice or by requesting and demanding the due process referenced above. Prior to any formal or informal due process hearing, I expect and require meaningful clarification as to the nature of-- and reason for-- any alleged assessment, the process by which any and all relevant determinations reflected in and by your office were arrived at, and anything else pertinent to the matter.

Sincerely,

[redacted] 04/07/2014

Ross [redacted] *Copy of Notice CP12 Enclosed*