

S [REDACTED] Phelps  
[REDACTED]  
[REDACTED]

August 14, 2017

Internal Revenue Service  
Austin, TX 73301-0025  
Attn: Linda I. Aponte

Re: Reply to LTR 474C August 15, 2017  
To Linda Aponte and the Internal Revenue Service:

On Form 1040 return and Form 4852 I had previously filed with the Internal Revenue Service for TY 2016, I accurately accounted for all receipts under the excise laws of the United States. I do not agree to any changes to my returns.

In your letter you indicate information reported to IRS differs from that amount shown on my return. The difference in Taxable Wages was corrected on the Form 4852 which was included with my Form 1040. My private non-federal non-taxable receipts were incorrectly identified as "wages" (as defined in 26 USC Sec 3401 (a)(c) and 3121 and others) by my private sector company. They incorrectly stated that I received "wages" and they incorrectly withheld federal income tax, social security tax and Medicare tax. Since no "wages" were received, there should have been neither social security tax nor Medicare tax withheld.

Please cancel the incorrect adjustment you have made and refund me the remainder of the \$8,508 that was withheld.

Sincerely,

S [REDACTED] Phelps