

Benjamin M Pezzano
[REDACTED]
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Oct 1st, 2023

Regarding Reply to: 0731373905 - Sept 27, 2023 LTR 324C 0 - Request for 1040X

To Whom it May Concern,

On Sept 27th, 2023 I received a form letter claiming "We received your amended income tax return, Form 1040, but we don't have all the information we need to process it". The form letter includes a blank Schedule 1040X to "support the changes I made with my amended return"

I can only deduce that this form letter is a confused response to the cover letter heading from my original 2022 return filing. The header stated: "ATTN: Correcting information on 2022 Tax Return". I suspect the word "Return" in my statement is misunderstood as being related to my Form 1040. This interpretation is incorrect, as I was in fact referring to the (2) Form 4852 "Substitute W-2s" included in my filing. The included 4852 Substitute W-2s are rebuttals to incorrect W-2s, which are the 2022 Tax Returns to which I am referring to in the header statement. As you know, W-2s are returns, specifically known as "Information Returns".

My 2022 filing and cover letter explanation was **NOT** an attempt to correct/amend my Form 1040, nor have I ever attempted to amend a 1040 (which indeed would necessitate a 1040X). I do apologize if my language was not specific enough in my original filing.

Enclosed, you will find copies of all documents included in my 2022 filing. You will find (1) Cover letter, (1) 1040 Return, and (2) Form 4852 Substitute W-2s. Both 4852 Substitute W-2s were submitted in order to correct erroneous W-2s submitted by Payer listed on Line 5, because Payer incorrectly classified my private sector earnings as "wages" and therefore, the Payer incorrectly withheld Federal Income Tax, Social Security Tax, and Medicare Tax from my earnings.

Additionally, on July 3rd 2023 I received a Notice CP12 (copy enclosed) that confirmed in writing that indeed, my 2022 earnings included "0.00 taxable income". However, the form stated an intention to only refund my incorrectly withheld Federal Income Tax. The form failed to include my incorrectly withheld FICA Surtaxes-Medicare and Social Security. In my response letter (copy enclosed) sent by certified mail on July 18th 2023 (#70182290000076959953), I refuted the claimed refund amount and requested the full refund that is owed to me, to the amount of \$7884.03. This request still stands.

As you can see, this form letter LTR324C is not applicable whatsoever to my 2022 filing or to the matter at hand, which is for me to collect my rightfully owed refund as upheld by relevant tax law.

In summary, your own organization has confirmed in writing that I had \$0.00 taxable income for the year of 2022, all of my necessary and legal documents have been filed accordingly and in a timely manner (Specifically my 1040 and 4852 Substitute W-2s), and I am patiently awaiting the full refund of my Federal, Medicare and Social Security taxes that were incorrectly withheld from my earnings for the year of 2022.

I look forward to your response, thank you

Respectfully,

Benjamin M Pezzano

