

Benjamin Pezzano



Regarding: Notice CP13 Dated May 12th, 2025 (For tax year 2024)

To Whom it May Concern,

Thank you for your Notice CP13. I have enclosed a copy of the Notice CP13 with this letter, in addition to a copy of my original 2024 individual tax filing.

I do not agree with the changes you made to my 2024 Form 1040.

There are **no** errors or miscalculations on the 1040 I filed, and the IRS has no statutory or regulatory authority to makes changes to my signed and sworn testimony. The Notice CP13, under the section ***"Why we changed your return"***, stated the following: ***"We didn't allow the amount claimed as federal income tax withheld on your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return"***. This statement is absolutely false and has no merit regarding my 2024 Form 1040.

I have submitted all legal documents required to fulfill my 2023 tax filing, which included a Form 4852 (copy attached). Please note the General instructions at the bottom of the form, which reads:

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 doesn't 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.

The attached Form 4852 serves as my **rebuttal and correction** to the "Payer's" (listed on Line 5 of Form 4852) erroneous claims that they had paid me "wages" as their "employee" as defined in *26 USC 3401(c)*. I am claiming a refund of these **overpayments** mistakenly withheld by the Payer and subsequently remitted to the IRS as "Federal withholding", "Social Security tax" and "Medicare tax" totaling \$6,227.56.

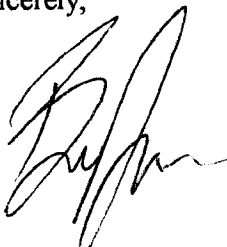
The Notice CP13 under the section ***"Your payments and credits"*** stated my ***"Income tax withheld, Form 1040 line 25d"*** as ***"\$0.00"***. I firmly **disagree** with this amount. Please refer to my attached 2024 Form 1040 to verify that Line 25d states \$6,227.56. This value is confirmed in my attached Form 4852, as well as the **incorrect** W-2 statement that was furnished to your agency by the Payer listed.

You are indeed correct, by your own admission, that "\$0.00 Adjusted gross income, \$0.00 Taxable income, & \$0.00 Total tax" is true of my 2024 earnings. You yourself have acknowledged the fact that I performed no taxable activities in 2024, and therefor should have had no withholding whatsoever. I hereby request that you uphold the law accordingly and refund my incorrectly withheld earnings totaling **\$6,227.56 (Which is \$742.42 for Federal, \$1039.67 for Medicare, and \$4,445.47 for Social Security withholdings).**

As you can see, I have provided all legal documents necessary in my filing, including the required Form 4852 Substitute W-2. There are no valid grounds to make said changes on the Form CP13, and I expect **\$6,227.56** to be refunded accordingly with any due interest.

I declare these statements and documents are correct and complete to the best of my knowledge and accuracy.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Pezzano', written in a cursive style.

Benjamin Pezzano

Benjamin Pezzano

Tax Year: 2024

Date: August 25, 2025

Subject: Request for Status and Release of Refund

Dear Sir or Madam,

I am writing to respectfully request an update on the status of my 2024 tax year refund, in the amount of \$6,227.56, which has not yet been issued as of the date of this letter.

- My original return was timely filed and submitted on **March 21, 2025**.
- The IRS transcript shows it was **processed on May 12, 2025**, and accurately reflects **\$0.00 in taxable income** and a due refund of **\$6,227.56**.
- I received **Notice CP13**, dated **May 12, 2025**, incorrectly asserting errors on my return - specifically, a "lack of supporting documents" and asserting I had "\$0.00 in withholding". These assertions were in error.
- I promptly corrected these misstatements in a response letter sent via **USPS Certified Mail #9589 0710 5270 2292 1790 27**, mailed **May 15, 2025**, and received by your office on **May 19, 2025**.

To date, I have not received any further correspondence or the refund to which I am entitled. As such, I respectfully request that you review the documentation already provided, confirm the correct processing of my return, and proceed with issuing my refund without further delay.

I look forward to your prompt attention to this matter.

Thank You,
Benjamin Pezzano



KANSAS CITY MO 64999-0025

In reply refer to: 0938000000
Nov. 19, 2025 LTR 2645C K0
[REDACTED] 202508 30
Input Op: 0309929871 00009983
BODC: WI

BEN M PEZZANO
[REDACTED]



059425

Taxpayer identification number: [REDACTED]
Tax periods: Aug. 31, 2025

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Sep. 03, 2025.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you prefer, you can write to that office at the address we provided in this letter.

If you have questions, you can call 1-800-829-0922.

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

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.





IRS Department of the Treasury
Internal Revenue Service

IRS

FRESNO CA 93888-0025

In reply refer to: 0833889961

Dec. 04, 2025 LTR 86C 0

202412 30

00004305

BODC: WI

BEN M PEZZANO



114106

Taxpayer identification number: [REDACTED]

Tax periods: Dec. 31, 2024

Dec. 31, 2024

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Aug. 25, 2025.

We're sending your inquiry, dated Aug. 25, 2025, to the office at the address at the end of this letter because:

We believe that office can best process your request and answer your questions.

That office will contact you within 60 days.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

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

When you write, include a copy of this letter, and write your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

 **IRS** Department of the Treasury
Internal Revenue Service
PO BOX 621501
ATLANTA GA 30362-1501

In reply refer to: 0739900025
Feb. 25, 2026 LTR 2645C K0
[REDACTED] 202412 30
Input Op: 0309929370 00017791
BODC: WI



BEN M PEZZANO
[REDACTED]



043261

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2024

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Jan. 17, 2026.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you prefer, you can write to that office at the address we provided in this letter.

If you have questions, you can call 1-800-829-0922.

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

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Benjamin Pezzano

Date: 3/11/26

Subject: CP13 Dispute / Withholding & Refund Correction

Dear IRS Officer,

I am writing regarding my properly filed 2024 income tax return, submitted March 21, 2025.

The IRS account transcript shows the return processed May 12, 2025 and correctly reflecting zero taxable income. However, I received a CP13 notice dated May 12, 2025 asserting that my withholding amounts were \$0, and claimed an alleged lack of supporting documentation.

That determination is incorrect.

My original filing included properly executed Form 4852 statements documenting the withholding amounts and explaining the basis for those entries.

As instructed in the CP13 notice, I promptly submitted a written disagreement via certified mail (#9589071052702292179027), received by your office on May 19, 2025. In that response I explained that the return contained no errors and that the withholding amounts were accurately reported.

After receiving no response for several months, I sent a follow-up letter via certified mail (#9589071052702674836616) on August 27, 2025, received September 4, 2025.

Since that time I have received three IRS LTR 2645C notices (dated November 19, 2025, December 4, 2025, and February 25, 2026), each advising that additional time was required to review the matter.

As more than nine months have now passed since my original disagreement was submitted, I am requesting confirmation of the current status of the review and the anticipated resolution of this matter.

Please confirm that my return and supporting documentation have been properly reviewed and advise when the refund due will be released.

If the matter cannot be resolved promptly, I will request assistance from the Taxpayer Advocate Service so that the issue can be brought to a conclusion.

Thank you for your attention to this matter. I look forward to your response.

Attached: Most recent LTR 2645C for reference

Respectfully,

Benjamin Pezzano

 3-11-26



KANSAS CITY MO 64999-0025

In reply refer to: 0938000000
May 06, 2026 LTR 2645C KO
202412 30
Input Op: 030929097 00029912
BODC: WI

BEN M PEZZANO



068293

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2024

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Mar. 17, 2026.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you prefer, you can write to that office at the address we provided in this letter.

If you have questions, you can call 1-800-829-0922.

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

Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676).

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.