

December 16, 2020

IRS
Fresno, CA
93888-0034

Re: IRS Notice CP13 dated December 7, 2020
Social Security # [REDACTED]

Thank you for your Notice, CP13, dated December 7, 2020. A copy is included with this letter.

We do not agree with the changes you made to our 2019 form 1040.

There are no errors or miscalculations on the 1040 that we filed. These statements are false. The IRS has no authority to make changes to our return. In addition, we provided the IRS with another copy of Form 4852 (as substitute for form W-2) in correspondence dated August 18, 2020 which substantiates the amount of Income Tax Withheld.

The IRS admits that we had no taxable income and therefore no tax owed, facts to which you attested in the **Your tax calculations** section of the Notice. Therefore, all monies withheld for that purpose are to be returned to us with applicable interest as per the language of 26 USC 6402 (a) which relevantly states that:

(a) General rule

In the case of 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 to 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.

We know the tax law and we remain steadfast in our resolve and determination to see the law upheld. Promptly remit to us the full refund remount of \$14,455.00, as stated in our return on our 2019 Form 1040 and supported with Form 4852.

Sincerely,


David M. Denning


Valerie Denning

enclosures: IRS Notice CP13