

FROM: Nicholas T. Memmelaar
[REDACTED]
Hudsonville, Michigan [49426]

TO: Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0002

DATE: February 27, 2023

VIA: Certified Mail # 7022 2410 0002 6192 7120 with Return Receipt

RE: 2022 Federal Tax Return

NICHOLAS T. MEMMELAAR SWORN STATEMENT

Dear IRS Secretary or Representative,

Please find enclosed the original filing of my 1040 Tax Return for the 2022 Tax Year. I have also enclosed the 4852 Form to correct an incorrectly reported W-2 Form. This 4852 Form is being submitted to rebut and correct information that is known to have been submitted to the IRS by the "payer" on line 5 of the 4852 Form.

On November 14, 2022, I furnished the "payer" with a letter to terminate any authority to withhold that included an explanation why the funds the "payer" pays me in exchange for my labor are not "wages". They have committed to continue withholding with no lawful or legal basis for their decision. I am unable to explain the "payer's" reasoning as to why they have reported funds exchanged for my labor as "wages" on the W-2 Form. I have sent a formal complaint and a Notice of Withholding Termination to the IRS, sent Certified Mail # 7022 2410 0002 6192 8011 with Return Receipt. To date, I have not heard any response.

IRC section 6051(a) lays out what should be reported within a W-2 Form, and nothing more. The W-2 Form erroneously alleges that I, Nicholas T. Memmelaar, a living man, received "wages" as defined in IRC section 3401(a) and section 3121(a) from the "payer" during a taxable activity. My labor is what is being considered for taxation, and as a living man of no status, I have a natural right to the fruits of my labor. What I earn in exchange for my labor does not inherently fall within the definition of the IRC term "income" (i.e profit, gain). My labor is not connected to a taxable activity within a "trade or business", as an "employee" as defined in IRC section 3401(c), or within "employment" as defined in IRC section 3121(b). I also have never voluntarily agreed to be treated as any of these (allowed under IRC section 3402(p)). I was never given full disclosure of any agreement that may have presumed this voluntary election.

Regarding the 4852 Form, I have corrected lines 7a, 7b, and 7c. I have selected November 14, 2022, the date I terminated any withholding authority with the "payer", as the date that the earnings from my labor clearly stop being categorized as "wages". This is not an admission to these earnings prior to that date being "wages". I am choosing not to contest those earnings within this filing. The values in 7a, 7b, and 7c of the 4852 Form is the 2022 gross pay prior to that date minus those earnings categorized as nontaxable plus income not associated with my labor. In line 25a of the 1040 Form, I have included all

Social Security and Medicare withholdings that were withheld after November 14, 2022 because they have been improperly withheld.

The amounts shown as "Federal income tax withheld", "Social security tax withheld", and "Medicare tax withheld" are the correct amount according to information provided to me by the "payer" and should already be part of the IRS records.

I reserve my right to not be compelled to perform under any commercial contract or agreement that I did not enter knowingly, voluntarily, or willingly. I do not accept the liability of any compelled benefits. I believe Federal Income Taxes are categorized as a gift or bequest (refer to 31 USC section 321(d) (1) and (2)). Gifts are inherently voluntary.

Furthermore, I believe a debt is not taxable (supported by 31 USC section 742 and 31 USC section 3124). The funds I receive in exchange for my labor are legal tender, promissory notes that are evidence of an obligation of the United States.

Under penalty of perjury, I declare that these statements and accompanying documents to the best of my knowledge and belief are true, correct, and complete.

Sincerely,



2/27/2023

Nicholas T. Memmelhaar

of my own right and without representation, with all rights reserved and without prejudice.

ENCLOSED:

- Federal 1040 Form
- 4852 Form
- Schedule 8812

Filing Status [] Single [] Married filing jointly [X] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: Elise J Memmelcar

Your first name and middle initial: Nicholas T
Last name: Memmelcar
Your social security number: [redacted]
Spouse's social security number: [redacted]
Home address: [redacted]
City: Hudsonville
State: Michigan
ZIP code: 49426

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] No

Standard Deduction Someone can claim: [] You as a dependent [] Your spouse as a dependent
[] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [] Were born before January 2, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Dependents table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Entry: Memmelcar, daughter, [X]

Income section table with rows 1a through 1i. Total amount from Form(s) W-2, box 1: 75,962.18

Income section table rows 2a through 15. Tax-exempt interest: 0, Qualified dividends: 0, IRA distributions: 0, Pensions and annuities: 0, Social security benefits: 0. Total income: 76,536.16. Taxable income: 63,586.16

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	9604
	17	Amount from Schedule 2, line 3	17	0
	18	Add lines 16 and 17	18	9604
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000
	20	Amount from Schedule 3, line 8	20	0
	21	Add lines 19 and 20	21	2,000
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	7604
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
24	Add lines 22 and 23. This is your total tax	24	7604	

Payments	25	Federal income tax withheld from:			25d	12769.07	
	a	Form(s) W-2	25a	12769.07			
	b	Form(s) 1099	25b	0			
	c	Other forms (see instructions)	25c	0			
	d	Add lines 25a through 25c				25d	12769.07
	26	2022 estimated tax payments and amount applied from 2021 return	26	0			
	27	Earned income credit (EIC)	27	0			
	28	Additional child tax credit from Schedule 8812	28	0			
	29	American opportunity credit from Form 8863, line 8	29	0			
	30	Reserved for future use	30				
31	Amount from Schedule 3, line 15	31	0				
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0				
33	Add lines 25d, 26, and 32. These are your total payments	33	12769.07				

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,165.07	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	5165.07	
	b	Routing number	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number			
36	Amount of line 34 you want applied to your 2023 estimated tax	36	0		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

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.

Your signature <i>[Signature]</i>	Date 2/27/23	Your occupation Product Engineer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

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.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-X.
▶ Go to www.irs.gov/Form4852 for the latest information.

Attachment
Sequence No. 04

You must take the following steps before filing Form 4852

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide 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 will also send you a Form 4852. If you don't 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 to file with your return.

1 Name(s) shown on return <i>Nicholas J. Mummelaar</i>	2 Your social security number [REDACTED]
3 Address <i>Hudsonville Michigan [49426]</i>	
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2022</u> . I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> 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 <i>EXTOL INC.</i> [REDACTED] <i>ZEELAND, MI 49464</i>	6 Employer's or payer's TIN (if known) [REDACTED]
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.	
a Wages, tips, and other compensation <u>75962.18</u>	f State income tax withheld <u>3463.74</u> (Name of state) <u>Michigan</u>
b Social security wages <u>75962.18</u>	g Local income tax withheld <u> </u> (Name of locality) <u> </u>
c Medicare wages and tips <u>75962.18</u>	h Social security tax withheld <u>5359.13</u>
d Social security tips <u> </u>	i Medicare tax withheld <u>1253.35</u>
e Federal income tax withheld <u>11967.37</u>	
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.	
a Gross distribution <u> </u>	f Federal income tax withheld <u> </u>
b Taxable amount <u> </u>	g State income tax withheld <u> </u> (Name of state) <u> </u>
c Taxable amount not determined <input type="checkbox"/>	h Local income tax withheld <u> </u> (Name of locality) <u> </u>
d Total distribution <u> </u>	i Employee contributions <u> </u>
e Capital gain (included on line 8b) <u> </u>	j Distribution codes <u> </u>
9 How did you determine the amounts on lines 7 and 8 above? <i>- records provided by payor compared to when I terminated my authority for them to withhold.</i> <i>- the labor I put forth as a living man, does NOT fall within 'wages' according to section 3401(a) and 3121(a)</i>	
10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement. <i>- Termination of Authority to withhold letter furnished to CFO of payor on November 19, 2022.</i> <i>- After CFO dishonored letter by continuing withholding with no lawful reason, I sent a notice and complaint to the IRS certified mail 7022 2410 0002 6192 8011 with return receipt with no response to date.</i>	

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) 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. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide 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 will also send you a Form 4852. If you don't 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.