

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

TO: Michigan Department of Treasury
Lansing, MI 48956

DATE: February 27, 2023

VIA: Certified Mail # 7022 2410 0002 6192 7137 with Return Receipt

RE: 2022 Michigan 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. 7a is the value that can be found on Schedule W.

The amount shown as "State income tax withheld" is 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.

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. Mempelhaar

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

ENCLOSED:

- MI 1040 Form
- Schedule W
- 4852 Form

2022 MICHIGAN Individual Income Tax Return MI-1040

Amended Return
(Include Schedule AMD)

Return is due April 18, 2023. Type or print in blue or black ink.

1. Filer's First Name Nicholas		M.I. T	Last Name Memmelor		2. Filer's Full Social Security No. (Example: 123-45-6789) [REDACTED]	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) [REDACTED]	
Home Address (Number, Street, or P.O. Box) [REDACTED]					4. School District Code (5 digits - see page 60) [70190]	
City or Town Hudsonville			State ME	ZIP Code [49426]		
5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. 2022 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input checked="" type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: [REDACTED]				8. 2022 RESIDENCY STATUS. Check all that apply. a. <input checked="" type="checkbox"/> Resident <i> domicile in Michigan</i> b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.		

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions).....	9a.	2	x	\$5,000	9a.	10,000	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.	0	x	\$2,900	9b.	0	00
c. Number of qualified disabled veterans.....	9c.	0	x	\$400	9c.	0	00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.	0	x	\$5,000	9d.	0	00
e. Claimed as dependent, see line 9 NOTE above.....	9e.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.				9f.	10,000	00

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.	76536.	00
11. Additions from Schedule 1, line 9. Include Schedule 1.....	11.	0	00
12. Total. Add lines 10 and 11.....	12.	76536.	00
13. Subtractions from Schedule 1, line 30. Include Schedule 1.....	13.	0	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	76536	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 18.....	15.	10 000	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	66536	00
17. Tax. Multiply line 16 by 4.25% (0.0425).....	17.	2828	00

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions)..... 18a.	0	00
19. Michigan Historic Preservation Tax Credit (see instructions). 19a.	0	00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"..... 20.		2828

Filer's Full Social Security Number

[Redacted Social Security Number]

21. Enter amount of Income Tax from line 20.....	21.	2828	00
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642.....	22.	0	00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. Total Tax Liability. Add lines 21, 22 and 23	24.	2828	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25.	0	00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5.....	26.	0	00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.....	27a.	0	00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581.....	28.	0	00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.	0	00

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30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	30.	3464	00
31. Estimated tax, extension payments and 2021 credit forward.....	31.	0	00
32. 2022 AMENDED RETURNS ONLY. Taxpayers completing an original 2022 return should skip to line 33. Amended returns must include Schedule AMD (see instructions).			

- 32a. If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.
- 32b. If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.

33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33.	3464	00
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REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions. Include interest <input type="text"/> 00 and penalty <input type="text"/> 00.....	YOU OWE	34.		00
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33.....		35.	636	00
36. Credit Forward. Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return ...		36.	0	00
37. Subtract line 36 from line 35.....	REFUND	37.	636	00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
[Redacted]	[Redacted]	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)

Filer	Spouse
- -	- -

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
[Signature]	2/27/23
Spouse's Signature	Date
[Signature]	

Preparer's PTIN, FEIN or SSN
Preparer's Name (print or type)
Preparer's Signature
Preparer's Business Name, Address and Telephone Number

By checking this box, I authorize Treasury to discuss my return with my preparer.

Refund, credit, or zero returns. Mail your return to: Michigan Department of Treasury, Lansing, MI 48956
Pay amount on line 34 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

2022 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2022, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name Nicholas	M.I. T	Last Name Mempdaar	2. Filer's Full Social Security No. (Example: 123-45-6789) [REDACTED]
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567) <i>or payer's</i>	Box c — Employer's name <i>or payer's</i>	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	[REDACTED]	EXTOL INC.	75962.00	3464.00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. SUBTOTAL. Enter total of Table 1, column E.				3464.00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
5. SUBTOTAL. Enter total of Table 2, column E.				00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....				3464.00

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. 1545-0044

Attachment Sequence No. 04

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.

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 Nicholas T. Memmeler 2 Your social security number [REDACTED]

3 Address [REDACTED] Hudsonville Michigan [49426]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2022.
I have been unable to obtain (or have received an incorrect) Form W-2 OR 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 EXTOL INC [REDACTED] ZEELAND, MI 49464 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>
b Social security wages	<u>75962.18</u>	(Name of state)	<u>Michigan</u>
c Medicare wages and tips	<u>75962.18</u>	g Local income tax withheld	
d Social security tips		(Name of locality)	
e Federal income tax withheld	<u>11967.37</u>	h Social security tax withheld	<u>5359.13</u>
		i Medicare tax withheld	<u>1253.35</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution		f Federal income tax withheld	
b Taxable amount		g State income tax withheld	
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	
e Capital gain (included on line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
 - records provided by payer compared to when I terminated my authority for them to withhold.
 - the labor I put forth, as a living man, does not fall within 'wages' according to section 3401(a) and 3121(a)

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
 - Termination of Authority to withhold letter furnished to CFO of payer on November 19, 2022.
 - 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.

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.