

Label
(See instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning , 2006, ending , 20

Your first name and initial Scott D	Last name MacNeillage
If a joint return, spouse's first name and initial	Last name

Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074

Your social security number
[REDACTED]

Spouse's social security number
[REDACTED]

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☒ **Single** 4 ☐ **Head of household** (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 ☐ **Married filing jointly** (even if only one had income)
3 ☐ **Married filing separately**. Enter spouse's SSN above and full name here.
5 ☐ **Qualifying widow(er) with dependent child** (see page 17)

Exemptions

6a ☒ **Yourself**. If someone can claim you as a dependent, do not check box 6a.
b ☐ **Spouse**
c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d **Total number of exemptions claimed** 1

Boxes checked on 6a and 6b: 1
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)
Dependents on 6c not entered above
Add numbers on lines above: 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8a	Taxable interest. Attach Schedule B if required	8a	0
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount (see page 25)	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount (see page 26)	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount (see page 27)	20b	0
21	Other income. List type and amount (see page 29)	21	0
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	0

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Jury duty pay you gave to your employer	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	0
37	Subtract line 36 from line 22. This is your adjusted gross income	37	0

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

38	Amount from line 37 (adjusted gross income)	38	0
39a	Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5150
41	Subtract line 40 from line 38	41	(5150)
42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	3300
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see page 39). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0
45	Alternative minimum tax (see page 39). Attach Form 6251	45	0
46	Add lines 44 and 45	46	0
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see page 42). Attach Form 8801 if required	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8869	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	0
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	0
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	0
61	Advance earned income credit payments from Form(s) W-2, box 9	61	0
62	Household employment taxes. Attach Schedule H	62	0
63	Add lines 57 through 62. This is your total tax	63	0

Payments

If you have a qualifying child, attach Schedule EC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2006 estimated tax payments and amount applied from 2005 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 62)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 60)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8813 if required	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	0

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2007 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62	76	0
77	Estimated tax penalty (see page 62)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ Yes. Complete the following. ☐ 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 Date Your occupation Daytime phone number
 Spouse's signature, if a joint return, both must sign. Date Spouse's occupation

Joint return? See page 17. Keep a copy for your records.

3 Mark Financial, INC and Subsidiaries
1600 Highway 6
Suite 400
Sugar Land, TX 77478
281-269-2330

\$
2 Royalties

2006

Miscellaneous
Income

Form 1099-MISC

\$
3 Other income

4 Federal income tax withheld

\$

Copy B
For Recipient

PAYER'S federal identification
number
84-1367000

RECIPIENT'S identification
number

\$
5 Fishing boat proceeds

6 Medical and health care payments

\$

\$

RECIPIENT'S name

Scott MacNeilage

Street address (including apt. no.)

City, state, and ZIP code

Ventura, CA 93004

Account number (see instructions)

7 Nonemployee compensation

8 Substitute payments in lieu of
dividends or interest

\$ -0-

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
(recipient) for resale ☐

10 Crop insurance proceeds

11

12

13 Excess golden parachute
payments

14 Gross proceeds paid to
an attorney

\$

\$

This is important tax
information and is
being furnished to
the Internal Revenue
Service. If you are
required to file a
return, a negligence
penalty or other
sanction may be
imposed on you if
this income is
taxable and the IRS
determines that it
has not been
reported.

15a Section 408A deferrals

15b Section 408A income

16 State tax withheld

17 State/Payer's state no.

18 State income

\$

\$

\$

\$

\$

\$

\$

\$

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "Payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct and complete.

Date 5-15-07

Scott MacNeilage

Nationwide Life Insurance Company
5525 Parkcenter Circle CO-02-01
Dublin, OH 43017

800-566-2491

\$
2 Royalties

2006

Miscellaneous
Income

\$
3 Other income

Form 1099-MISC

4 Federal income tax withheld

\$

Copy B
For Recipient

PAYER'S federal identification
number
31-4156830

RECIPIENT'S identification
number


\$
5 Fishing boat proceeds

6 Medical and health care payments

\$

RECIPIENT'S name

Scott MacNeilage

Street address (including apt. no.)


City, state, and ZIP code

Ventura, CA 93004

Account number (see instructions)

7 Nonemployee compensation

8 Substitute payments in lieu of
dividends or interest

\$ -0-

\$

9 Payer made direct sales of
\$5,000 or more of consumer
products to a buyer
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11

12

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\$

\$

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reported.

15a Section 409A deferrals

15b Section 409A income

16 State tax withheld

17 State/Payer's state no.

18 State income

\$

\$

\$

\$

\$

Form 1099-MISC

(keep for your records)



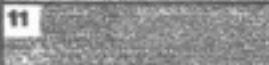

Department of the Treasury - Internal Revenue Service

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Date

5-15-07

Scott MacNeilage

Viking Securities, LLC 920 Hampshire RD Suite A40 Westlake Village, CA 91361 800 818-5488		1 Interest \$		2006 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$			
		PAYER'S federal identification number 04-3813940		RECIPIENT'S identification number 	
4 Federal income tax withheld \$					
RECIPIENT'S name Scott MacNeilage Street address (including apt. no.)  City, state, and ZIP code Ventura, CA 93004 Account number (see instructions)		5 Fishing boat proceeds \$		6 Medical and health care payments \$	
		7 Nonemployee compensation \$ -0-		8 Substitute payments in lieu of dividends or interest \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
		11 		12 	
		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	
				17 State/Payer's state no. \$	
				18 State income \$	

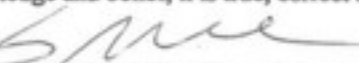
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-MISC

(keep for your records)



Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "Payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct and complete.



Scott MacNeilage

Date 5-15-07

PAYER'S name, street address, city, state, ZIP code, and telephone no. Jefferson-Pilot Life Insur Co PO Box 21008 Greensboro NC 27420 336-691-3141		1 Rents \$	OMB No. 1545-0115 2006 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number 56-0359860	RECIPIENT'S identification number 	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient	
RECIPIENT'S name Scott D MacNeilage Street address (including apt. no.)  City, state, and ZIP code Ventura CA 93004	Account number (see instructions)	7 Nonemployee compensation -0- \$	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
15a Section 409A deferrals \$	15b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		16 State tax withheld \$	17 State/Payer's state no.		
		18 State income \$	19 State income \$		

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "PAYER" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct and complete.



Date 4-2-08

Scott D MacNeilage

Department of Treasury
National Revenue Service
E BUTLER AVE
NO, CA 93888-0021

Notice: CP2000
Notice Date: March 31, 2008

Social Security Number:
[REDACTED]

Form: 1040
Tax Year: 2006

To call for assistance:
1-800-829-3009 Toll free

between 7:00 AM - 8:00 PM

To FAX information:
877-477-0962 Toll free

Contact:
Office of N Rymer

2911.482252.0396.010 2 AT 0.459 1918



SCOTT D MACNEILAGE

[REDACTED]
VENTURA CA 93004 [REDACTED]

You Must Return the Response Form by April 30, 2008

1 Why are you getting this notice?

The income and payment information (e.g., wages, miscellaneous income, interest, income tax withheld, earned income credit, etc.) that we have on file does not match entries on your 2006 Form 1040. If this information is correct, you will owe \$26,340.

The proposed changes to your tax are listed below.

Summary of Proposed Changes	
2006 Tax Increase	\$ 18,717
Payment Increase	\$ 0
Penalties - may not include all applicable penalties	\$ 5,615
Interest - if paid by April 30, 2008	\$ 2,008
Proposed Balance Due	\$ 26,340

Response Form

1. Review the Explanation Section to decide whether you agree or do not agree with IRS's proposed changes.
2. Complete and return the Response Form by April 30, 2008.
3. If you need additional time, call us at 1-800-829-3009.

STEP A Check only one of the three options. Then go to Step B.

If you agree with the changes IRS is proposing, return this form with your payment or with the completed Installment Agreement Request.

☐ **OPTION 1** | I Agree with All Changes

I agree with the changes to my 2006 tax return.

I understand that I owe \$26,340 in additional tax, penalties, and interest.

I understand that the law requires IRS to charge interest on taxes that are not paid in full by April 17, 2007. In addition, I understand that the IRS will charge interest until I have paid the tax in full. Certain penalties may also apply.

I understand that I can challenge these changes in the U.S. Tax Court only if IRS determines after the date I sign this form that I owe additional taxes for 2006.

I understand that I can file for a refund at a later date.

Signature

Date

If you do not agree with the changes IRS is proposing, return this form. When you return this form, include a signed statement that explains what you do not agree with. Also include copies of any documents, such as a corrected W-2, 1099, or missing forms, that support your statement.

☐ **OPTION 2** | I Do Not Agree with Some of the Changes

I've enclosed documentation to support the entries on my original return.

☒ **OPTION 3** | I Do Not Agree with Any of the Changes

I've enclosed documentation to support the entries on my original return.

Summary of Proposed Changes	
Amount of Tax Increase	\$ 18,717
Failure To File Penalty, IRC Section 6651(a)(1)	\$ 1,872
Accuracy-Related Penalty, IRC Section 6662(a)	\$ 3,743
Interest, IRC Section 6601, From 04/17/2007 To 04/30/2008	\$ 2,008
Total Amount You Owe	\$ 26,340

*Increases to Deductions result in a decrease to Taxable Income.

Wow!

How SCARY... RIGHT?

NOT!

April 2, 2008

Scott D MacNeilage
~~████████████████████~~

Ventura, CA 93004

Department of Treasury
Internal Revenue Service
5045 E Butler Ave.
Fresno, CA 93888-0021

To Whom It May Concern:

I received an unsigned notice CP2000 Dated March 31, 2008 that stated in paragraph 1:

“The income and payment information (e.g., wages, miscellaneous income, interest, income tax withheld, earned income credit, etc.) that we have on file does not match entries on your 2006 form 1040.”

The only discrepancy in my 2006 filing that I can ascertain from your Notice CP2000 and from a review of my tax 2006 return is an unaccounted for 1099-Misc from Jefferson Pilot Life Insurance Co, a copy of which I did not receive from them and in which they allege an erroneous payment to me of \$260 in “non-employee compensation”.

Find enclosed a corrected 1099-MISC for Jefferson Pilot Life Insurance Company that corrects this oversight and rebuts this alleged payment.

Also, as to the other so-called “non-employee compensation” that you have listed on page 5 of your notice:

Viking Securities, LLC, Nationwide life Insurance Company, 3 Mark Financial and Subsidiaries, and of course the previously mentioned Jefferson Pilot Life Insurance Company, are all private-sector and they have NOT paid to me (Scott MacNeilage) **FEDERALLY**-connected money for **FEDERALLY**-connected services performed by me. **This is defined in 26 U.S.C § 7701(a)(26).** The above-mentioned enterprises have nothing to do with the functions of a public office.

I was not the “recipient” of “gains, profit or income” made in the course of a “trade or business” as defined by the code. My corrected 1099’s make this clear.

Viking Securities, LLC, Nationwide life Insurance Company, 3 Mark Financial and Subsidiaries, and of course the previously mentioned Jefferson Pilot Life Insurance Company **were not required to report my private-sector payments on Form 1099-MISC**, but did anyway. Of course their erroneous Forms 1099-MISC do not match my corrections of them.

I submitted the corrected Forms 1099-MISC for Viking Securities, LLC, Nationwide life Insurance Company, 3 Mark Financial and Subsidiaries with my 2006 tax return and now in this correspondence I have provided you with a corrected 1099-MISC to rebut the erroneous information return filed with you by Jefferson Pilot Life Insurance Company.

I am a private-sector, non-federally-connected individual.

I have no administrative relation of any kind with the Federal Government.

Of course your explanation of the information reported to you by the various erroneous "Payers" in section 1 of your Notice CP2000 does not match the information as corrected in my 2006 filing. MY corrections are accurate. I have declared that my corrected 1099-MISC forms are true and correct to the best of my knowledge. This is sworn testimony. It is in your best interest to not ask me to change this sworn testimony or otherwise tamper with evidence.

Please process this additional information that I have provided to you and clear up the differences with your records. Please notify me of the correction within 30 days.

Thank you for your prompt attention to this matter.

Best Regards,



DATE 4-2-08

Scott D. MacNeilage
SS# [REDACTED]

Enclosures: Page 3 of your CP2000, Corrected 2006 1099-MISC for Jefferson-Pilot Insurance Company, Copy of my 2006 return and Supporting Corrected 1099-MISC forms filed and accepted by you on May 16th 2008, FEDEX proof of delivery.

5045 E BUTLER AVE
FRESNO CA 93888-0021

In reply refer to: 1083652763
May 07, 2008 LTR 2645C A0 A
[REDACTED] 200612 30 000
Input Op: 1083652763 00035615
BODC: NOBOD

SCOTT D MACNEILAGE
[REDACTED]

VENTURA CA 93004 [REDACTED]

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2006

Form: 1040

Dear Scott D Macneilage:

Thank you for your response of Apr. 06, 2008, to our inquiry about this account.

We will contact you again within 60 days to let you know what action we are taking. You don't need to send us anything further or take any other action now on this matter.



Department of the Treasury
Internal Revenue Service
FRESNO, CA 93888-0021

Letter Number: 3219(SC/CG)

Letter Date:

July 14, 2008

Taxpayer Identification Number:

[REDACTED]

Tax Form: 1040

Tax Year Ended and Deficiency

December 31, 2006 \$ 18,717

Contact Person: Office of P Rogers
1-800-829-3009 Toll free

Contact Telephone Number:

877-477-0962 Fax

Hours to Call:

7:00 AM to 8:00 PM

Last Date to Petition Tax Court:

October 14, 2008

Penalties/Additions to Tax

IRC Section 6651(a)(1) \$1,872

IRC Section 6662(a) \$3,743

SCOTT D MACNEILAGE

[REDACTED]
VENTURA CA 93004-[REDACTED]

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

Scott MacNeilage

Ventura, CA 93004

Best time to call: 8am to Noon

August 4th, 2008

Department of the Treasury
Fresno IRS Center
5045 E Butler Ave
Fresno, CA 93888-0021

Social Security ID: [REDACTED]
Tax Period: 2006
Tax Form: 1040

Re: Notice of Deficiency Dated July 14, 2008
(copy of this fax will be sent certified mail)

Dear IRS:

On March 31st, 2008 the IRS sent me a CP2000 letter, which proposed changes to my 2006 Form 1040.

On April 4th you received my response to that letter which included your response form (pages 3 & 4) on which I marked option 3 – “I do not agree with any of these changes”. I provided an additional corrected 1099-misc for 2006 as well as copies of already submitted corrected forms 1099-misc and my Form 1040 from my original 2006 filing. I called your office this morning at 7:45am to see why you have ignored my return and my response to your CP2000 letter and was told by your employee, **Mrs. Mac (ID#0700797) that her office had received “something on my behalf” on April 6th concerning the CP2000** but that it had not been processed or acknowledged. She indicated that it had been lost. She said she didn't know what had happened to my CP2000 response, but that the case had been treated as if I hadn't responded within the time provided **even though I clearly had.**

In that response, I provided you an explanation letter detailing the documentation and why the attached 1099-misc's **were being corrected.** I will reiterate that explanation for you here.

The information reported to you about me for Tax Year 2006 by Jefferson Pilot Life, Viking Securities, Nationwide Life, and 3 Mark Financial is **Bad Payer Data** as described in the **Internal Revenue Manual at 4.2.2.4 (Identification of Bad Payer Data).** The companies listed above were not required to report my private-sector payments on form 1099-misc, but did anyway. I submitted the corrected forms 1099-misc with my 1040 return and I have provided you with copies of all documentation again. My 2006 Form 1040 had documents (signed by me under penalty of perjury) submitted with it that corrected the incorrect information that was reported to you. You have sent me correspondence (May 7, 2008) confirming that you are in receipt of all these documents. **I expect the IRS to correct its records accordingly as to what was reported to them based on these legally submitted documents.**

If the IRS has first hand knowledge of any amounts reported other than what I have claimed and sworn to under penalty of perjury, I will require Section 6201(d) verification to support your position.

I request and demand any and all due process to which I am entitled or which is in any way appropriate and/or available to me under any provision or practice of common, statutory, and/or administrative law or protocol including, but not limited to, that to which your original CP2000 dated notice refers; and incorporate by reference into this request and demand all relevant information included on or in that notice, a copy of which is attached.

Be advised that it is my intention to audio-record any and all proceedings for which such an option is lawfully available to me. I declare that I make no admissions as to my status, the legitimacy of your implicit or explicit assertions, or the fitness of any particular legal or administrative protocol by responding to your notice or by requesting and demanding the due process referenced above.

Prior to any formal or informal due process hearing, I expect and require meaningful clarification as to the nature of -- and reason for -- any alleged assessment, the process by which any and all relevant determinations reflected in and by your office were arrived at, and anything else pertinent to the matter.

Under the penalties of perjury, I declare that I examined the facts stated in this letter, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Thank You,



8/4/08
11Am PST

Scott MacNeilage

This 2-page letter and its enclosures was sent via fax and the United States Postal Service's Certified Mail service on August 4, 2008.

Enclosures

- Copy 2006 Form 1040 as filed on 5-15-2007
- **Corrected** 2006 Forms 1099-Misc for Jefferson Pilot Life, Viking Securities, 3Mark Financial, Nationwide Life disputing and correcting erroneous "payer" information
- Copy of my March 31st, 2008 CP2000 Notice Response Form received by you April 4th, 2008
- Copy of my March 31st, 2008 CP2000 Response Letter received by you April 4th, 2008
- Certified Mail Receipt proof of delivery for my response to your March 31st, 2008 CP2000 letter
- Notice of Deficiency letter dated July, 14th, 2008
- Notes of my call to IRS employee Mrs. Mac (ID#0700797) on 8/4/2008 at 7:45am PST

5045 E BUTLER AVE
FRESNO CA 93888-0021

In reply refer to: 1083672200
Sep. 04, 2008 LTR 2645C A0 A
[REDACTED] 200612 30 000
Input Op: 1083672200 00033052
BODC: NOBOD

SCOTT D MACNEILAGE
[REDACTED]

VENTURA CA 93004-[REDACTED]

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2006

Form: 1040

Dear Scott D Macneilage:

Thank you for your response of Aug. 04, 2008, to our inquiry about this account.

We will contact you again within 60 days to let you know what action we are taking. You don't need to send us anything further or take any other action now on this matter.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE-UR
FRESNO, CA 93888-0021

NOTICE NUMBER: CP-2005
DATE OF THIS NOTICE: 09/22/2008
SOCIAL SECURITY NUMBER: [REDACTED]
TAX FORM: 1040 TAX YEAR: 2006
AUR CONTROL NUMBER: 96001

008934.539218.0024.001 1 MB 0.369 370



FOR ASSISTANCE CONTACT THE
OFFICE OF:
Office of P Rogers

Toll Free Number: 1-800-829-3009

SCOTT D MACNEILLAGE

VENTURA CA 93004-[REDACTED]

CLOSING NOTICE

Thank you for providing us with additional information about the issue we recently wrote to you about. We are pleased to tell you that, with your help, we were able to clear up the differences between your records and your payers' records. If you sent us a payment based on our proposed changes, we will refund it to you if you owe no other taxes or have no other debts the law requires us to collect.

If you have already received a notice of deficiency, you may disregard it. You won't need to file a petition with the United States Tax Court to reconsider the tax you owe. If you have already filed a petition, the Office of the District Counsel will contact you on the final closing of this case.

If you have questions about this notice, please write to us at the address shown above. Include your telephone number and the best time to call you if we need additional information.

Thank you for your cooperation.