

AFFIDAVIT OF MAILING

I, Henry [REDACTED] being duly sworn upon my oath, state and depose as follows:

1. I am at least 18 years old and competent to testify to the facts stated herein based on my knowledge.
2. The following documents were enclosed in the envelope addressed to the Department of the Treasury, Internal Revenue Service Center, Fresno, CA 93888-0422 and mailed on July 3, 2013 by certified mail with return receipt #7012 3050 0001 [REDACTED]

Date July 3, 2013

Signed

Henry [REDACTED]
Henry [REDACTED]

Affidavit of Mailing	Dated July 3, 2013	1 page
Cover letter	Dated June 27, 2013	1 page
Form 1040X (2011)	Dated June 27, 2013	2 pages
Form 4852	Dated June 27, 2013	1 page
Form 1099, corrected	Dated June 27, 2013	1 page
Form 1099, corrected	Dated June 27, 2013	1 page
Form 1099, corrected	Dated June 27, 2013	1 page

SWORN TO and subscribed before me this 3rd day of July, 2013 and the above documents were sealed in the envelope in my presence.

Notary Public

My commission expires:

12th November 2018

Henry [REDACTED]
Kathy [REDACTED]
[REDACTED]
[REDACTED]

June 27, 2013

Department of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0422

RE: Revised 2011 Tax Return
Sent Certified USPS Mail: 7012 3050 0001 [REDACTED]

To whom it may concern:

Please find enclosed the revised filing of our 2011 1040 Tax Return. Please note that we have enclosed 1 Form 4852 and 3 corrected 1099-MISC forms properly documented, due to the fact that the "PAYER'S" provided the 1099's which erroneously alleged payments of Internal Revenue Code (IRC) sections 3121 & 3401 wages that are hereby disputed.

They have listed payments as "wages" as defined in the IRC sections 3401(a) and 3121(a). We are rebutting their claim, stating that we are private-sector citizens (non-federal employee) employed by a private-sector company (non-federal entity) as defined in 3401(c)(d). We are not employed in a "trade or business" nor are we an "officer of a corporation".

Additionally, the "PAYER'S" were not required to report our private sector payments on Form 1099-MISC and Form 1099-R, but did anyway, and in so doing reported to the IRS that our private-sector payments are taxable, which they are not. Our 2011 private-sector payments are not reportable under Internal Revenue Code (IRC) §6041(a) regarding Information at source. Neither are said payments reportable under IRC § 6041A as the "PAYER'S" are private-sector companies. As such, they are not described within the definition of "trade or business" in § 7701(a)(26) and the payments made to us cannot, therefore, be characterized as "salaries,...wages,...compensations, remunerations,...or other fixed or determinable gains, profits, and income..." (IRC 6041(a)). Sections 6041(a) and 6041A(a) only apply to a "person" or "service-recipient" engaged in a "trade or business". The reporting requirement applies only to those individuals or entities when the payments described within these two sections are made to "another person" or "any person", respectively, in the course of a "trade or business".

We expect a full and complete refund within 30 days of our revised 2011 return as dictated in the IRC Sec. 6402(a) and Sec. 6401(b)(c).

Respectfully,


Henry [REDACTED]


Kathy [REDACTED]

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

▶ Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.This return is for calendar year ☐ 2012 ☒ 2011 ☐ 2010 ☐ 2009

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial Henry	Last name [REDACTED]	Your social security number [REDACTED]
If a joint return, spouse's first name and initial Kathleen	Last name [REDACTED]	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED]		Your phone number [REDACTED]
Foreign country name [REDACTED]	Foreign province/state/county [REDACTED]	Foreign postal code [REDACTED]

Amended return filing status. You must check one box even if you are not changing your filing status.**Caution.** In general, you cannot change your filing status from joint to separate returns after the due date.
☐ Single ☒ Married filing jointly ☐ Married filing separately
☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on the back to explain any changes

Income and Deductions

	A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here ▶ <input type="checkbox"/>	1 36131	-36131	0
2 Itemized deductions or standard deduction	2 13537	0	13537
3 Subtract line 2 from line 1	3 22594	-22594	0
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 30	4 7400	0	7400
5 Taxable income. Subtract line 4 from line 3	5 15194	-15194	0

Tax Liability

6 Tax. Enter method used to figure tax: Table	6 1518	-1518	0
7 Credits. If general business credit carryback is included, check here ▶ <input type="checkbox"/>	7 48	-48	0
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8 1470	-1470	0
9 Other taxes	9 29	-29	0
10 Total tax. Add lines 8 and 9	10 1499	-1499	0

Payments

11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	11 0	0	0
12 Estimated tax payments, including amount applied from prior year's return	12		
13 Earned income credit (EIC)	13		
14 Refundable credits from Schedule(s) <input type="checkbox"/> 8812 or <input type="checkbox"/> M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 (2009–2011) <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14		
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	15		1499
16 Total payments. Add lines 11 through 15	16		1499

Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)

17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	17		
18 Subtract line 17 from line 16 (If less than zero, see instructions)	18		1499
19 Amount you owe. If line 10, column C, is more than line 18, enter the difference	19		
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	20		1499
21 Amount of line 20 you want refunded to you	21		1499
22 Amount of line 20 you want applied to your (enter year): estimated tax . 22	22		

Complete and sign this form on Page 2.

Part I ExemptionsComplete this part **only** if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2009.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
23 Yourself and spouse. Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself	23		
24 Your dependent children who lived with you	24		
25 Your dependent children who did not live with you due to divorce or separation	25		
26 Other dependents	26		
27 Total number of exemptions. Add lines 23 through 26	27		
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending	28		
29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 6 for 2009	29		
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30		
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.			

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- ☐ Check here if you did not previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

For lines 1, 3, 5, 6, 8, and 10 made from corrections reported on Form 4852 and corrected 1099-Misc, copies attached.

Please be advised that we received no "income" or "wages" within the meaning of the relevant law or as defined in the IRS Code, either directly or indirectly, for work performed for any government agency, federal, state or local, nor in any way connected with performance of such work, whether directly or indirectly, contracting or sub-contracting.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ Henny 6-27-2013 Katherine 6/27/13
 Your signature Date Spouse's signature. If a joint return, both must sign. Date

Paid Preparer Use Only

▶
 Preparer's signature Date Firm's name (or yours if self-employed)

Print/type preparer's name Firm's address and ZIP code

PTIN Check if self-employed Phone number 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

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Name(s) shown on return Henry [redacted]		2 Your social security number [redacted]												
3 Address [redacted]														
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2011</u> , I have been unable to obtain (or have received an incorrect) <input type="checkbox"/> Form W-2 OR <input checked="" 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 [redacted] Co.		6 Employer's or payer's identification number (if known) [redacted]												
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table border="0" style="width:100%"><tr><td style="width:50%">a Wages, tips, and other compensation _____</td><td style="width:50%">g State income tax withheld _____</td></tr><tr><td>b Social security wages _____</td><td>(Name of state) _____</td></tr><tr><td>c Medicare wages and tips _____</td><td>h Local income tax withheld _____</td></tr><tr><td>d Advance EIC payment _____</td><td>(Name of locality) _____</td></tr><tr><td>e Social security tips _____</td><td>i Social security tax withheld _____</td></tr><tr><td>f Federal income tax withheld _____</td><td>j Medicare tax withheld _____</td></tr></table>			a Wages, tips, and other compensation _____	g State income tax withheld _____	b Social security wages _____	(Name of state) _____	c Medicare wages and tips _____	h Local income tax withheld _____	d Advance EIC payment _____	(Name of locality) _____	e Social security tips _____	i Social security tax withheld _____	f Federal income tax withheld _____	j Medicare tax withheld _____
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e Social security tips _____	i Social security tax withheld _____													
f Federal income tax withheld _____	j Medicare tax withheld _____													
8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc. <table border="0" style="width:100%"><tr><td style="width:50%">a Gross distribution <u>41807.76</u></td><td style="width:50%">f Federal income tax withheld <u>0</u></td></tr><tr><td>b Taxable amount <u>0</u></td><td>g State income tax withheld _____</td></tr><tr><td>c Taxable amount not determined . <input type="checkbox"/></td><td>h Local income tax withheld _____</td></tr><tr><td>d Total distribution <input type="checkbox"/></td><td>i Employee contributions _____</td></tr><tr><td>e Capital gain (included in line 8b) . _____</td><td>j Distribution codes _____</td></tr></table>			a Gross distribution <u>41807.76</u>	f Federal income tax withheld <u>0</u>	b Taxable amount <u>0</u>	g State income tax withheld _____	c Taxable amount not determined . <input type="checkbox"/>	h Local income tax withheld _____	d Total distribution <input type="checkbox"/>	i Employee contributions _____	e Capital gain (included in line 8b) . _____	j Distribution codes _____		
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c Taxable amount not determined . <input type="checkbox"/>	h Local income tax withheld _____													
d Total distribution <input type="checkbox"/>	i Employee contributions _____													
e Capital gain (included in line 8b) . _____	j Distribution codes _____													

9 How did you determine the amounts on lines 7 and 8 above?
I was provided a 1099-R which erroneously alleged payments of IRC Section 3121 and 3401 wages, hereby DISPUTED.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. 1099-R was issued before "wage" errors were noted.

Sign Here	Under penalties 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.	
	Signature ▶ <u>Henry [redacted]</u>	Date ▶ <u>6-27-2013</u>

General Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by taxpayers or their representatives when (a) their employer or payer does not give them 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 Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact the employer or payer for you and request the missing form. The IRS also will send you a Form 4852. If you do not 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.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note. Retain a copy of Form 4852 for your records. Check your Social Security Statement (received at least a full year after the date shown on line 4) against Form 4852. If the earnings you reported on Form 4852 are not shown in the statement, you should contact the Social Security Administration (SSA) at the telephone number shown on the statement. Alternatively, after September 30 following the date shown on line 4, you may contact your local SSA office to verify wages reported by your employers.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] Corp [REDACTED] Ave, Suite C Bethlehem, PA 18017 [REDACTED]		1 Rents \$	OMB No. 1545-0115 2011		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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.	
RECIPIENT'S name [REDACTED] LLC Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] 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		
		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 \$	

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" within the meaning of relevant law.

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.

Kathy [REDACTED]
Kathy [REDACTED]

6/27/13
Date

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] LLC 9 [REDACTED] [REDACTED]-2514		1 Rents \$	OMB No. 1545-0115 2011 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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.	
RECIPIENT'S name [REDACTED] LLC Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] Account number (see instructions)		7 Nonemployee compensation \$ -0-	8 Substitute payments in lieu of dividends or interest \$		
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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" within the meaning of relevant law.

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.

Kathy [REDACTED]
Kathy [REDACTED]

6/27/13
Date

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. [REDACTED] Inc. [REDACTED] A [REDACTED] 11		1 Rents \$	OMB No. 1545-0115 2011		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
		3 Other income \$	4 Federal income tax withheld \$		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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.	
RECIPIENT'S name [REDACTED] LLC Street address (including apt. no.) [REDACTED] City, state, and ZIP code [REDACTED] 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		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
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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" within the meaning of relevant law.

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.

Kathy [REDACTED]
Kathy [REDACTED]

6/5/13
Date