

05/22/2014

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

RE: Revised 2010 Tax Return

Please find enclosed the second revised/corrected, 1040X filing of my 2010 tax return. The original 1040 was filed on or about 10/15/2011, and the first revised 1040X was filed on or about 02/24/2013. The numbers used are from the revised 1040X filed 2/24/13. Also enclosed is form 8082 to rebut any previous erroneous claims of alleged payments made or received on the K-1 form. The "Payer" performed no "trade or business" activities as defined in USC Title 26 Section 7701(a)(26). Therefore no "trade or business" income was produced as erroneously reported on the K-1 and Schedule C by my tax preparer.

Additionally any private sector payments are not reportable under IRC 6041(a), or 6041A as the "Payers" are private sector companies. As such, any payments made cannot be characterized as "salaries, wages, compensations, remunerations, or other fixed or determinable gains, profits, or income". IRC 6041(a), Sections 6041(a), and 6041A(a) only apply to a person or service recipient engaged in a "trade or business".

Please process immediately, and provide the indicated refund within 30 days as dictated by IRC Section 6402(a) and Section 6401(b)(c).

Without Prejudice,

RE: [REDACTED]

[REDACTED]
Newport Beach, CA 92663

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

(Rev. December 2013)

► Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.**This return is for calendar year** ☐ 2013 ☐ 2012 ☐ 2011 ☒ 2010**Other year.** Enter one: calendar year or fiscal year (month and year ended):

| | | |
|--|-----------------------|--|
| Your first name and initial RA | Last name B | Your social security number [REDACTED] |
| If a joint return, spouse's first name and initial | Last name | Spouse's social security number [REDACTED] |

| | | |
|---|----------|--|
| Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | Your phone number [REDACTED] |
|---|----------|--|

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

NEWPORT BEACH, CA 92663

| | | |
|----------------------|-------------------------------|---------------------|
| Foreign country name | Foreign province/state/county | Foreign postal code |
|----------------------|-------------------------------|---------------------|

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 73,447 | (73,447) | 0 |
| 2 Itemized deductions or standard deduction | 2 5,700 | | 5700 |
| 3 Subtract line 2 from line 1 | 3 67,747 | (67,747) | 0 |
| 4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 28 | 4 3,650 | | 3,650 |
| 5 Taxable income. Subtract line 4 from line 3 | 5 64,097 | (64,097) | 0 |

Tax Liability

| | | | |
|--|-----------|----------|---|
| 6 Tax. Enter method used to figure tax (see instructions): TABLE | 6 34,311 | (34,311) | 0 |
| 7 Credits. If general business credit carryback is included, check here ► <input type="checkbox"/> | 7 | | |
| 8 Subtract line 7 from line 6. If the result is zero or less, enter -0- | 8 34,311 | (34,311) | 0 |
| 9 Other taxes | 9 539 | (539) | 0 |
| 10 Total tax. Add lines 8 and 9 | 10 34,850 | (34,850) | 0 |

Payments

| | | | |
|--|--------|---|--------|
| 11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions) | 11 | | |
| 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 checked="" 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 (2010 or 2011) <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify): | 14 220 | 0 | 220 |
| 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 | | 34,850 |
| 16 Total payments. Add lines 11 through 15 | 16 | | 34,850 |

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 | | 34,850 |
| 18 Subtract line 17 from line 16 (If less than zero, see instructions) | 18 | | |
| 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 | | 34,850 |
| 21 Amount of line 20 you want refunded to you | 21 | | 34,850 |
| 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 Exemptions

Complete 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.

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. Enter the result here and on line 4 on page 1 of this form. . . | 28 | | |
| 29 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.


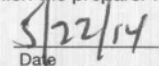
▶ Attach any supporting documents and new or changed forms and schedules.

Lines 1,3,5,6,8,10, and 14 changed based on corrections to erroneous information returns. [redacted] performed no "trade or business" activities as defined in USC Title 26 Section 7701 (a)(26). Therefore no "trade or business" income was produced as erroneously reported on K-1 by tax preparer. See attached form 8082 for corrected K-1.

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 information about which the preparer has any knowledge.


 Your signature _____
 
 Date 5/22/14
 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 _____

**Notice of Inconsistent Treatment or Administrative
Adjustment Request (AAR)**(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign
trust owners and beneficiaries, REMIC residual interest holders, and TMPs.)

▶ See separate instructions.

OMB No. 1545-0790

Attachment
Sequence No. **84**

Name(s) shown on return

R/ 1 B

Identifying number

Part I General Information1 Check boxes that apply: (a) ☒ Notice of inconsistent treatment (b) ☐ Administrative adjustment request (AAR)

2 Identify type of pass-through entity:

(a) ☐ Partnership (b) ☒ S corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC3 Employer identification number of pass-through entity 5 Internal Revenue Service Center where pass-through entity filed its return
FRESNO, CA4 Name, address, and ZIP code of pass-through entity 6 Tax year of pass-through entity
01 / 01 / 2010 to 12 / 31 / 2010

VPORT BEACH, CA 92663

7 Your tax year
01 / 01 / 2010 to 12 / 31 / 2010**Part II Inconsistent or Administrative Adjustment Request (AAR) Items**

| (a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions) | (b) Inconsistency is in, or AAR is to correct (check boxes that apply) | | (c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions) | (d) Amount you are reporting | | (e) Difference between (c) and (d) |
|---|--|----------------------|---|------------------------------|--|---------------------------------------|
| | Amount of item | Treatment of item | | | | |
| Part 3, line 1, ordinary business income | ✓ | | | | | |
| 8 | | | 164,209 | 0 | | 164,209 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |

**Part III Explanations—Enter the Part II item number before each explanation. If more space is needed,
continue your explanations on the back.**

performed NO "trade or business" activities as defined in USC Title 26 Section 7701 (a)(26).

Therefore NO "trade or business" income was produced as erroneously reported on K-1 by tax preparer. This form is submitted to rebut
and correct information on the K-1 originally submitted with the 2010 return on or about October of 2011. Any payments made to me by
this Payer did not result from any taxable activity and do not constitute taxable income as per (IRC) 6041(a) or IRC 6041A.