

May 14, 2018

SSN:

Internal Revenue Service
Kansas City, MO 64999-0025

Regarding your Notice CP12 dated May 14, 2018 (hereinafter referred to as "Notice"), copy attached.

To whom it concerns,

I do not agree with the changes you made to my 2017 Form 1040.

The change you made to my 2017 Form 1040 subtracted withholdings labeled **Social Security tax withheld** and **Medicare tax withheld**. I had \$0.00 of "taxable income" and \$0.00 "total tax", facts to which you attested per the **Your tax calculations** section of the Notice. Therefore, all monies withheld for that purpose are to be returned to me along with any applicable interest, since the language of 26 USC 6402(a) relevantly states that:

(a) General rule

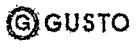
In the case of any overpayment, the Secretary, within the applicable period of limitations, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an internal revenue tax on the part of the person who made the overpayment and shall, subject to subsections (c), (d), (e), and (f) refund any balance to such person.

To further support the \$4,409.96 withholding amount stated on line 64 of my 2017 Form 1040, I am attaching the relevant portion of a year-end Earnings Statement, which lists year-to-date withholdings that sum to the full refund amount of \$4,409.96 (*Federal Income Tax: \$312.50; Social Security: \$3,320.82; Medicare: \$776.64*).

Promptly remit to me the full refund amount of \$4,409.96, as stated in my return on my 2017 Form 1040 and Form 4852 and supported by the attached year-end Earnings Statement.

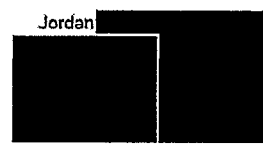
Sincerely,

Jordan



Earnings Statement

Pay period: Dec 16, 2017 - Dec 31, 2017 Pay Day: Dec 29, 2017



Taxes Withheld		
Tax	Current	Year To Date
Federal Income Tax	\$0.00	\$312.50
Social Security	\$141.80	\$3,320.82
Medicare	\$33.16	\$776.64
MN Withholding Tax	\$137.00	\$1,607.00