

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010

February 12, 2013

Notice Number: CP22E
Notice Date: Feb.11, 2013

Nathan Cooley

[REDACTED]
[REDACTED]
SSN: [REDACTED]

IRS:

This letter is in response to your attached letter dated Feb. 11, 2013.

I want to thank the IRS for finally admitting that I have refunds due me in the amount of \$15,277.00 for my refilling of tax year 2008 plus interest. As for the additional \$23,576.00 you said I owe is completely false and I demand that it be re-tracked immediately. I can't have any addition tax due since I don't owe taxes in the first place per your admittance to my refund (the receipts subject to the federal excise are those produced through the exercise of certain federal privileges which I have no part in).

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 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.

Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete.

The other withholdings of \$15,227.00 on form 4852 were incorrectly withheld from my private non-federal non-taxable receipts that were incorrectly identified as

"wages" (as defined in the Internal Revenue Code) on my original 1040 return and company provided W2. I stated the following in Part II of my form 1040X:

Line 1 - "wages" amount was incorrect on original W2. See attached Form 4852 for correct amount.

Section 6201 Part D of the Internal Revenue Code is reprinted below for your convenience:

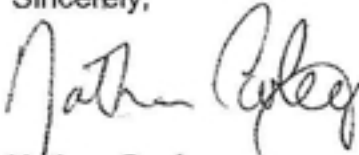
Sec. 6201- Assessment authority

(d) Required reasonable verification of information returns

In any court proceeding, if a taxpayer asserts a reasonable dispute with respect to any item of income reported on an information return filed with the Secretary under subpart B or C of part III of subchapter A of chapter 61 by a third party and the taxpayer has fully cooperated with the Secretary (including providing, within a reasonable period of time, access to and inspection of all witnesses, information, and documents within the control of the taxpayer as reasonably requested by the Secretary), the Secretary shall have the burden of producing reasonable and probative information concerning such deficiency in addition to such information return.

Unless the IRS has knowledge of my private finances superior than my own and can prove as such per Sec. 6201, please process my law abiding signed and truthfully sworn statement of my assessed income tax liabilities and refund my money.

Sincerely,



Nathan Cooley

Law abiding citizen of the United States of America