

What follows is a prospective template for responding to insufficiently-grounded tax agency proposals to change the amount withheld from what was reported on an educated, truthful, accurate and complete return. The language offered is based in part on the authorities and analyses laid out at <https://losthorizons.com/Documents/BriefAndBright.pdf>, the provisions of [26 U.S.C. § 3503](#), and other materials presented in [CtC](#) and on [LHC](#).

Use or be guided by this template at your own discretion, based solely on your own studies and conclusions.

Their address

Your address

Sirs:

I disagree with the change in amount withheld you have proposed by way of your CP21B notice dated \_\_/\_\_/\_\_ (copy attached).

Your proposed change correctly acknowledges that everything withheld from me under the provisions of Chapter 24 of 26 U.S.C. (and denominated “federal income tax withheld on forms such as W-2s and 4852s) constitutes an overpayment, and by the same token acknowledge that I received no statutorily-defined “wages” upon which a tax can have arisen. By virtue of those same facts, it is beyond dispute that everything withheld from me under the provisions of Chapter 21 of 26 U.S.C. (denominated on forms W-2 and 4852 as “Social security tax withheld and Medicare tax withheld) also constitute overpayments (or amounts that should not have been withheld), since what are (or are not) “wages” for purposes of Chapter 24 are ( or are not) also the “wages” upon which withholding under Chapter 21 can arise. See *Rowan Co.s v. United States*, 452 US 247 (1981).

If no Chapter 24 “wages” were received-- as you acknowledge to be the case-- then no Chapter 21 “wages” can have been received. Under these circumstances and the provisions of 26 U.S.C. § 3503, you are required to return to me all amounts withheld under Chapter 21 as well as the amount withheld from me under Chapter 24.

I trust that in light of these facts and illuminations, you will promptly abandon your ill-conceived and at least borderline criminal effort to extract from me taxes that I do not owe.

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