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October 14th, 2015
To: Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

From: Dane R. La Vigne
[redacted]
Kissimmee, FL 34747
[redacted]

Re: 2014 Tax Return – IRS Form 1040

To Whom it May Concern,

I am hereby filing my 2014 Form 1040 for the tax year ending December 31, 2014. Enclosed are the following documents in support of my return:

1. IRS Form 1040 for 2014 (two pages)
2. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Superior Performers Inc, as "PAYER," Federal ID No. 02-0633584, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
3. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from American Equity Investment Life Ins. Co., as "PAYER," Federal ID No. 42-1153896, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
4. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Assurity Life Insurance Company, as "PAYER," Federal ID No. 38-1843471, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
5. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Columbian Mutual Life Insurance Company, as "PAYER," Federal ID No.15-0274455, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
6. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Fidelity & Guaranty Life Insurance Company, as "PAYER," Federal ID No. 52-6033321, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
7. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Foresters as "PAYER," Federal ID No. 98-0000680, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
8. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Reserve National Insurance Company, as "PAYER," Federal ID No. 73-0661453, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
9. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Mutual of Omaha Insurance Co, as "PAYER," Federal ID No. 47-0246511, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)

10. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from National Guardian Life Insurance, as "PAYER," Federal ID No. 39-0493780, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
11. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Phoenix Life Insurance Company, as "PAYER," Federal ID No. 06-0493340, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)
12. A statement rebutting a claim that I received (as RECIPIENT) "Miscellaneous income" from Transamerica Premier Life Insurance Co, as "PAYER," Federal ID No. 42-1445545, made on IRS Form 1099-MISC for the tax year ending December 31, 2014 (one page)

Please note that **none** of the above named "PAYERS" were required to report non-federal or private sector payments to me, the above name "RECIPIENT," in each of the statements rebutted above, but did so despite the fact that no law requires this action. By submitting the forms 1099-MISC to the IRS, each of the "PAYERS" named above reported to the IRS that my non-federal and private sector receipts of funds from these entities are taxable which, as non-federal and private sector receipts, clearly they are not. The activity which created the receipts shown on these Forms 1099-MISC, which should never have been reported on those forms or any other, were not the result of the exercise of a "trade or business" defined as the performance of the functions of a public office, in accordance with 26 USC 7701(a)(26) and cannot therefore be characterized as "...salaries, wages, premiums, annuities, compansations, remunerations, emoluments, or other fixed or determinable gains, profits, and income..." [26 USC 6041(a)]. There was no federal privelege connected activity involved in these transactions.

I expect a full and complete refund within 30 days of any overpayment I have made to the IRS for the tax year ending December 31, 2014, as dictated in the IRC § 301.6402-3(a)(1)(5) and § 6402(a).

Under penalty of perjury I declare that I have examined the facts stated in this correspondence and its accompanying documents and to the best of my knowledge and belief, they are all true and correct.

Respectfully Submitted,

D.R.L.

Dane R LaVigne
[redacted]
Kissimmee, FL 34747

Wednesday October 14, 2015

Enclosures NOT including this 2 page letter: 13 pages

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return **2014** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Dane R.	LaVigne	[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.	Make sure the SSN(s) above and on line 6c are correct.
[redacted]	[redacted]	

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

Kissimmee, FL 34747

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

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☑ Married filing separately. Enter spouse's SSN above and full name here. ▶ Margie R LaVigne
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1
No. of children on 6c who: • lived with you; • did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ 1

c **Dependents:** (1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	
16a	Pensions and annuities — 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	0

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	0
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	0

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	0
39a	Check if: ☐ You were born before January 2, 1950, ☐ Blind. ☐ Spouse was born before January 2, 1950, ☐ Blind. } Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,200
41	Subtract line 40 from line 38	41	0
42	Exemptions. If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions	42	3,950
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46 ▶	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
55	Add lines 48 through 54. These are your total credits	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶	56	0

Standard Deduction for—
- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,200

Married filing jointly or Qualifying widow(er), $12,400

Head of household, $9,100

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☐	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax ▶	63	0

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	1,000 00
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶	74	1,000

If you have a qualifying child, attach Schedule EIC.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,000
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	76a	1,000
b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
d	Account number		
77	Amount of line 75 you want applied to your 2015 estimated tax ▶	77	

Direct deposit? See instructions.

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	0
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☐ No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
	10/14/15	Private Sector	[redacted]
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

This document is presented to dispute and correct an erroneous Form 1099-MISC known to have been submitted to the IRS by the party designated as "PAYER" below which erroneously alleges a payment to the party identified below as the "RECIPIENT" of proceeds required to be reported under IRC 6045.

The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Superior Performers Inc
Federal ID No: 02-0633584

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $12,427.63
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. [signature] 10/14/15

By: Dane R La Vigne Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

This document is presented to dispute and correct an erroneous Form 1099-MIST known to have been submitted to the IRS by the party designated as "PAYER" below which erroneously alleges a payment to the party identified below as the "RECIPIENT" of proceeds required to be reported under IRC 6045.

The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Assurity Life Insurance Company
Federal ID No: 38-1843471

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $6,760.40
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. V.

By: Dane R La Vigne

10/14/15
Dated

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Columbian Mutal Life Insurance Company
Federal ID No: 15-0274455

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $55,831.92
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D.R.L.

By: Dane R La Vigne

10/14/15

Dated

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Fidelity & Guaranty Life Insurance Company
Federal ID No: 52-6033321

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $2,226.60
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D.R.L.V.
By: Dane R La Vigne

10/14/15
Dated

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Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Foresters
Federal ID No: 98-0000680

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $32,440.39
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D.R.L.

By: Dane R La Vigne

10/14/15

Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Reserve National Insurance Company
Federal ID No: 73-0661453

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $1,355.22
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

By: Dane R La Vigne

10/14/15
Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Mutual of Omaha Insurance Co
Federal ID No: 47-0246511

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $42,254.59
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. L.V.

By: Dane R La Vigne

10/14/15

Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: National Guardian Life Insurance
Federal ID No: 39-0493780

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $749.01
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. L.

By: Dane R La Vigne

10/14/15
Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

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The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Phoenix Life Insurance Company
Federal ID No: 06-0493340

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $63,200.76
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. LV
By: Dane R La Vigne

10/14/15
Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).

Statement to Correct Incorrectly Reported Form 1099-MISC Information Return

This document is presented to dispute and correct an erroneous Form 1099-MIST known to have been submitted to the IRS by the party designated as "PAYER" below which erroneously alleges a payment to the party identified below as the "RECIPIENT" of proceeds required to be reported under IRC 6045.

The 1099-MISC should not have been used for either amount as NO such transaction occurred.

Form 1099-MISC
Tax Year: December 31, 2014
PAYER: Transamerica Premier Life Insurance Co
Federal ID No: 42-1445545

RECIPIENT: Dane R La Vigne
SSN: [redacted]

Amount reported to IRS in error: $8,815.12
Amount included on 2014 form 1040: $0.00

Correct amount for IRS records $0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowlede, understanding, and belief, it is true, correct, and complete.

D. R. [signature] 10/14/15

By: Dane R La Vigne Dated

Note: The amount incorrectly reported on Form 1099-MISC above was generated from private sector of sales of products offered by companies organized under various union states and not engaged in a "trade or business" under 26 USC 7701(a)(26).