

August 31, 2020
Response to LTR 4314C: dated August 20, 2020
Re: 1083674045
Tax Year: 2017

USPS SIGNATURE TRACKING #



9410 8112 0255 5906 5619 70

INTERNAL REVENUE SERVICE
5045 E Butler Ave
Fresno, CA 93888-0021

Dear Maria Aguirre and/or Office of M Aguirre,

I am in receipt of your Letter 4314C a copy of which is enclosed. This letter constitutes constructive notice to you the recipient.

Why I Am Writing You

Your letter alleges that:

- (1) The IRS or its officers/agents have admitted to all the statements presented in my April 15, 2020 response to the January 27, 2020 dated CP3219A (hereafter referred to as "Notice") as truth and fully binding upon them due to lack of timely response of greater than 120 days past the requested 30 days, OR
- (2) that Maria Aguirre, the Office of M Aguirre, an individual working in the Office of M Aguirre or an individual at the IRS is making claim to have firsthand knowledge of any amounts reported other than what I have claimed and sworn to under penalty of perjury, OR
- (3) both (1) and (2) above.

My understanding of your letter is as follows: The sworn testimony I submitted under penalty of perjury has been missed, lost or ignored i.e.: the corrected forms 4852 and 1099k submitted with my original valid 2017 Form 1040 (hereafter referred to as "Return"). The IRS and its officers/agents are erroneously relying on Bad Payer Data that which is "(2) Nontaxable income reported as taxable" as listed in IRM 4.2.1.24 (05-29-2019). The IRS and its agents/officers are requesting that I redact or withhold factual information that I know to be true and add or include incorrect data that I know to be false.

The filed Return is a sworn testimony in an official proceeding. Every fact contained in the Return is within my personal knowledge. I swore under penalties of perjury that all the facts contained in the Return are true, correct, and complete to the best of my knowledge and belief.

Also, the enclosed copy of the Notice has serious computational errors calculated by Maria Aguirre, by a computer or by someone at the Internal Revenue Service. There is an amount of \$1,534 under the "Shown on return" heading regarding Medicare Tax Withheld. The correct amount is \$767.00 and is also the amount entered on the Return which can be referenced on pg. 3 of the enclosed Return Tax Return Transcript.

What You Need To Do

Rescind any Notice of Deficiency and send me a copy of such action. Write back within 30 days of the date of this letter confirming that my understanding of your Ltr 4314C is correct. When you write, you should specify in detail the direct knowledge of payments made to us. Make sure you explain how and why these apply to the Return. Otherwise, it will be presumed that you sent your CP2000, Ltr 2626C, Ltr 4314C and Notice for some other reason. In addition, you should specify in detail one or more of the following:

- (1) The reason(s) why the Return does not contain information on which the substantial correctness of the self-assessed determination of tax may be judged.
- (2) The information contained in the Return that on its face indicates the self-assessed determination of tax is substantially incorrect.

Also, I am requesting an actual photocopy, with signature of the assessment officer included of the record of assessment for the Return pertaining to the amounts listed on the Notice. Please note § 6201. Assessment authority of the IRC:

(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.

And § 6203. Method of assessment

The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment.

What Happens If You Don't Respond

If you do not respond within 30 days with all of the information you should provide, your silence will create a legal presumption that you sent your Ltr 4314C, CP3219A, Ltr 2626C and CP2000 in bad faith, for no legitimate purpose, and does, in fact, constitute an attempt at witness-tampering and/or extortion.

See 18 U.S.C. § 1512(b), which imposes criminal penalties for tampering with my sworn testimony in official proceedings such as the filing of federal income tax returns:

§ 1512. Tampering with a witness, victim, or an informant

(b) Whoever knowingly uses intimidation, threatens, or corruptly persuades another person, or attempts to do so, or engages in misleading conduct toward another person, with intent to—

- (1) influence, delay, or prevent the testimony of any person in an official proceeding;

... shall be fined under this title or imprisoned not more than ten years, or both.

Also see 18 U.S.C. § 872, which imposes criminal penalties for acts of extortion by officers or employees of the United States:

§ 872. Extortion by officers or employees of the United States

Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.

I appreciate your prompt assistance in taking care of this urgent matter.

In His Service,



Piotr Bondaryk



Stéphanie Bondaryk

Enclosure:

Letter 4314C dated August 20, 2020

CP3219A dated January 27, 2020

Return Tax Return Transcript