

Elana Laham

[REDACTED], Israel [REDACTED]

May 13, 2016

Department of the Treasury  
Internal Revenue Service  
Austin, Texas, 73301-0025  
USA

To the Internal Revenue Service,

I write to inform you that I received a refund check in the amount of \$420.27 via mail from your IRS office. I lit a box match to one corner of it, burned it up, turned on the cold water knob of the faucet, and washed its ashes down my kitchen sink drain. Go ahead and cancel the \$420.27 refund check you issued to me if you don't believe me. It was, is, and will never ever be presented for payment by me, nor do I grant anyone else authority to present it for payment.

**I do NOT agree with the adjusted refund of \$420.27 that you issued to me in your Notice CP24 dated April 11, 2016 for tax year 2015.**

Other than what I already paid the IRS for 2015 taxes, which was a total of \$438.00 (\$420.27 + 17.73), I do not owe the IRS any money; nor does the IRS owe me any money.

Ostensibly, the IRS based the above refund of \$420.27 upon the erroneous assumption that I had \$420.27 of income tax withheld in tax year 2015. I had zero income tax withheld in tax year 2015. I do not have any activities that result in any income tax being withheld for tax year 2015. That being said, the correct entry in line 64 of my Form 1040 ought to be zero, not \$420.27 as your notice CP24 says.

I ERRONEOUSLY wrote \$420.27 in Line 64. When I realized my error I scribbled it out to the point of it being UNREADABLE to communicate zero for Line 64, and wrote \$420.27 in Line 65 for estimated tax payments for 2015, where it belongs.

From Elana Laham

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