

TO MILDRED FIRST

Law Office Report #39 July 8, 1978 from June
TAXES FOR TISH AND HAROLD

*copy given
to
Tish*

Attached notices have been received in the mail, being passed on to you:

1. Ray and Agnes Jones, re 1973 return - see the bottom where it says that the period for claiming an overpayment appears to have expired before received your claim. We will notify you if your claim is disallowed. Does this mean that Ray and Agnes may not get their refunds because it's so late in filing? See attached Section 1645 of IRS Master Tax Guide:
2. Guy and Beverly Mitchell - verification of social security number or name.
We are getting a bunch of these this year - is this something new??
3. Still waiting for tax returns back from you on Barbara Hoyer, Carol & Richmond Stahl, Tim and Mary Lou Clancy, others.
For awhile there I was getting taxes regularly but have not recently. Meanwhile, we are still waiting on W-2's, have received none.
4. Kris Kice - She needs to reduce the amount of taxes taken out of her salary per month. Her check fluctuates, depending on the amount of hours she works; she's been working a lot of overtime and will continue to, doing about one or two double shifts per week. She would be getting more money from this if they didn't take out so much taxes. SO, since she now only claims herself as a dependent, can she claim Tom Kice and Tommy as dependents? Can this be done by making out monthly checks to them as proof of support? Sending those checks over for cashing there? Or could she set up some kind of direct deposit system so the money would go direct to GT? She would like an answer right away because she's putting in a lot of extra hours and as of how the money is wasted because it goes right back to the employer in taxes. See attached copies of the most recent checks she's earned which show deduction of taxes, ~~awk~~ and her own explanation. BARBARA HOYER IS ALSO BRINGING A COPY OF THIS WITH HER: HOPEFULLY BETWEEN BARBARA AND THIS REPORT, KRIS WILL GET AN ANSWER SOON.

B4 d (22)

Department of the Treasury
Internal Revenue
Service Center

FRESNO, CA 93888

DB 7825

FOREST R & AGNES P JONES
PO BOX 15156
SAN FRANCISCO CA 94115

Date of This Notice
JULY 3, 1978

Social Security Number

402-52-8880 DB

Document Locator Number

94211-147-08316-8

Form Number Year Ended

1040 DEC. 31, 1973

6273 12

If you inquire about
your account, please
refer to these num-
bers or attach this
notice

Correction to Arithmetic

In checking the arithmetic on your income tax return, we had to make corrections for the reasons shown below. The amount refunded to you, which is shown on the right, will not be delayed by this corrective action.

EITHER YOU DID NOT FIGURE THE GENERAL TAX CREDIT ON LINE 17c, OR YOU MADE AN ERROR FIGURING IT.

144

	N433
Tax Statement	
Total Tax on Return	298.00
Less IRA Excise Taxes on Return00
Balance of Tax on Return..\$	298.00
Correct Balance of Tax on Return	508.16
Tax Withheld	898.00
Estimated Tax Credits00
Other Credits00
Payments00
Payments Applied to IRA Excise Taxes00
Plus Penalty *00
Plus Interest *00
You Overpaid IRS	389.84
Amount Being Credited to Your Estimated Tax00
Amount to be Refunded to You, if You Owe No Other Taxes * *	389.84
	<small>(Any interest due you will be added)</small>

*See these code numbers on the back for an explanation of penalty or interest charges

THE PERIOD FOR CLAIMING AN OVERPAYMENT APPEARS TO HAVE EXPIRED BEFORE WE RECEIVED YOUR CLAIM. WE WILL NOTIFY YOU IF YOUR CLAIM IS DISALLOWED.

** Since we maintain your individual account separate from your individual retirement account, (IRA), you may receive another notification from us about your IRA excise taxes.

B4d(23)

Form 4085 Part 1 (REV. 8-77)

distrain or a proceeding in court for collection has expired. (Reg. § 301.6512-1.)²⁰

1645. Limitations on Credit or Refund. In all cases in which the taxpayer is required to file a return, the Commissioner cannot allow a refund or credit unless a proper refund claim is filed within three years from the time the return was filed or within two years from the time the tax was paid, whichever expires the later, or if no return was filed by the taxpayer, within two years from the time the tax was paid. For this purpose, a return filed before the due date is treated as filed on the due date. Claim for refund or credit of an overpayment of any tax which is required to be paid by means of a stamp is not timely unless filed by the taxpayer within three years from the time the tax was paid. (Reg. § 301.6511(a)-1.)²¹

If the claim relates to deductibility of bad debts or worthless securities, the period is seven years instead of three years; if it relates to the credit for foreign taxes, the period is 10 years. If the claim relates to a net operating loss carryback, capital loss carryback, work incentive program credit carryback, new jobs credit carryback, or investment credit carryback, the period is that period which ends with the expiration of the 15th day of the 40th month (or 39th month, in the case of a corporation) following the end of the taxable year of the net operating loss (or unused credit) if such period ends later than the regular three-year period. And to the extent that an overpayment is due to an investment credit carryback or work incentive program carryback arising from a carryback of a net operating loss or capital loss from a later year, the refund claim can be filed through the 15th day of the 40th month (or 39th month, in the case of a corporation) following the end of the taxable year of the net operating loss or capital loss, if such period ends later than the regular three-year period. (Code Sec. 6511, Reg. §§ 301.6511(d)-1—301.6511(d)-4.)²²

1646. Interest on Refund Claim. Interest is allowed on a refund from the date of overpayment to a date preceding the date of the refund check by not more than 30 days. However, no interest is allowed on a refund made within 45 days from the due date of the return (disregarding extensions of time for filing). Nor is any interest paid in the case of a return filed after the due date where the refund is made within 45 days after the return was filed (Code Sec. 6611(b), (e)).²³

1647. Amendment of Refund Claim. A timely claim for refund based upon one or more specific grounds may not be amended to include other and different grounds after the statute of limitations has expired.²⁴

1648. Suit for Recovery of Overpayment. A taxpayer is denied the right to pay an asserted additional tax and sue in court for a refund if he has appealed to the Tax Court from a deficiency finding. His recourse after an adverse decision of the Tax Court is to appeal to a proper Court of Appeals.

After the Commissioner rejects a refund claim, suit can be maintained in the Court of Claims or a District Court (§ 1661, 1662). Filing a proper claim for refund or credit is a condition precedent to a suit for recovery of overpaid taxes (Code Sec. 7422(a), (c)).²⁵

If, prior to hearing a taxpayer's refund suit brought in a District Court or the Court of Claims, a notice of deficiency is issued on the subject matter of the taxpayer's suit, the proceedings in the suit will be stayed during the period of time in which the taxpayer can file a petition with the Tax Court, and for 60 days thereafter. If the taxpayer files a petition with the Tax Court, then the District Court or the Court of Claims loses

References are to paragraphs of the 1978 Standard Federal Tax Reports.

§ 1645 ¶ 5475 ¶ 5470-5472A ¶ 5408.06
 ¶ 5467 ¶ 5512 ¶ 5780

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Department of the Treasury
 Internal Revenue
 Service Center
 FRESNO, CA 93888

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Date of This Notice
 JULY 3, 1978

Social Security Number on Return
 588-98-1750*

Document Locator Number
 94209-126-36389-8

Form Number Year Ended
 1040A DEC. 31, 1977

◀ If you inquire about your account, please refer to these numbers.

7825

GUY & BEVERLY MITCHELL
 PO BOX 15156
 - SAN FRANCISCO CA 94115

VERIFICATION OF YOUR SOCIAL SECURITY NUMBER OR NAME

We are unable to complete the processing of your income tax return for the above year because the social security number or last name on it is different from our records. Please supply the information requested below. If you filed a joint return, give information for the first person named above. Please reply soon, as it will take several weeks to make corrections, to issue any refund to you, or to credit your account. An addressed envelope is enclosed for your convenience. Thank you for your cooperation.

2 588981750*

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SOCIAL SECURITY NUMBER

Please print in dark ink or use typewriter.

1	FULL NAME (First) (Middle, or initial—if none, draw line—) (Last)
2	NAME AS SHOWN ON YOUR LAST SOCIAL SECURITY CARD IF UNKNOWN, YOUR NAME AT BIRTH (First) (Middle, or initial—if none, draw line—) (Last)
3	DATE OF BIRTH (Month) (Day) (Year)
4	BIRTH DATE PREVIOUSLY REPORTED (If different from item 3)
5	PLACE OF BIRTH (City) (County) (State)
6	SEX: <input type="checkbox"/> MALE <input type="checkbox"/> FEMALE
7	MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)
8	FATHER'S FULL NAME (Regardless of whether living or dead)
9	WHERE AND WHEN DID YOU GET YOUR FIRST SOCIAL SECURITY CARD? (State) (Year)
10	YOUR PRESENT MAILING ADDRESS (Number and Street, Apt. No., P.O. Box, or Rural Route) (City) (State) (ZIP Code)
11	TODAY'S DATE
12	TELEPHONE NUMBER
13	NOTICE: Whoever, with intent to falsify his or someone else's true identity, willfully furnishes or causes to be furnished false information in applying for a social security number is subject to a fine of not more than \$1,000 or imprisonment for up to 1 year, or both. Sign YOUR NAME HERE (Do not print)

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Form 3812 (Rev. 10-76)

B4d (25)

PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS
05/20/78	8730-02	C4078	CHRISTINE KICE	286-48-0314	393.75
RATE	9.8438	PER HOUR	JOB CODE JC3AL-00	AMOUNT	
EARNINGS		HOURS	DEDUCTIONS		
REGULAR		40.00			393.75

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.	TOTAL TAXES	74.48
CURRENT	393.75	23.82	5.48	3.94	41.24	NET PAY	319.27
ARTODATE	393.75	23.82	5.48	3.94	41.24	DETACH AND RETAIN FOR YOUR RECORDS	

STATEMENT OF EARNINGS AND DEDUCTIONS

MOUNT ZION HOSPITAL AND MEDICAL CENTER							
PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS		
6/17/78	8730-02	04078	CHRISTINE KICE	286-48-0314	810.18		
RATE	9.8438	PER HOUR	JOB CODE J03AC-00	AMOUNT			
EARNINGS		HOURS	DEDUCTIONS				
REGULAR		80.00			787.50		
PREMIUM		32.00			22.68		

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.	TOTAL TAXES	222.19
CURRENT	810.18	49.01	26.51	8.11	138.56	NET PAY	587.99
ARTODATE	2067.65	125.09	62.25	20.68	333.35	DETACH AND RETAIN FOR YOUR RECORDS	

STATEMENT OF EARNINGS AND DEDUCTIONS

MOUNT ZION HOSPITAL AND MEDICAL CENTER							
PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS		
6/15/78	8730-02	04078	CHRISTINE KICE	286-48-0314	863.72		
RATE	9.8438	PER HOUR	JOB CODE JC3AC-00	AMOUNT			
EARNINGS		HOURS	DEDUCTIONS				
REGULAR		72.00			708.75		
VERTIME		4.00			59.06		
DOUBLETIME		3.00			59.06		
PREMIUM		51.99			36.85		

	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.	TOTAL TAXES	744.70
CURRENT	863.72	52.26	36.26	8.62	157.55	NET PAY	619.02
ARTODATE	1257.47	76.06	35.74	12.57	194.79	DETACH AND RETAIN FOR YOUR RECORDS	

STATEMENT OF EARNINGS AND DEDUCTIONS

MOUNT ZION HOSPITAL AND MEDICAL CENTER							
PERIOD ENDING	DEPT. NO.	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY NO.	GROSS EARNINGS		
07/01/78	8730-02	04078	CHRISTINE KICE	286-48-0314	1197.72		
RATE	9.8438	PER HOUR	JOB CODE JC3AC-00	AMOUNT			
EARNINGS		HOURS	DEDUCTIONS				
REGULAR		80.00	CNA DUES		757.50	9.05	9.05
VERTIME		12.00			177.19		
DOUBLETIME		7.75			152.58		
PREMIUM		113.50			80.45		

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	GROSS	F.I.C.A.	STATE	S.D.I.	FED. WITH.	TOTAL TAXES	409.39
CURRENT	1197.72	72.46	59.58	11.97	265.38	NET PAY	779.28
ARTODATE	3775.37	197.55	121.83	32.65	558.73	DETACH AND RETAIN FOR YOUR RECORDS	

TO: Terry Buford

7/8/78

FROM: Chris Kie

Re: taxes - need to reduce amt. of taxes taken out of my salary per month.

Started work @ Mt. Zion ^{HOSPITAL} on 5/15/78. occupation: Registered Nurse

FROM 5/15/78 - 7/01/78 make 3265.37 gross

2305.56 net

950.76 taxes

I claim only myself as a dependent.

Questions:

- 1) Can I claim Tom Kie & Tommy as dependents?
- 2) Can this be done by making out monthly checks to them as proof of support?
- 3) Please ~~outline~~ be specific about your answers & necessary details.