SUBJECT:

Applying for Refund of Withheld / Prepaid Taxes
Form 1040 "NOT LIABLE"

The Internal Revenue Code is quite clear that, for an individual to receive a refund of any tax withheld or prepaid, one must file a tax return. Thus, if you have prepaid taxes for the year 2000 or had taxes withheld from your wages or other payments and you've determined that you incurred no tax liability for 2000, you can claim a refund by filing an appropriate tax return.

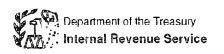
If you have not jet filed a tax return then, according to IRS Form letter 112C, the proper way to claim such refunds is to sign and file a Form 1040 and write 'NOT LIABLE" across the front of it.

Enclosed is a Form 1040 for the year 2000 and a copy of IRS Letter 112C. It might be wise to attach a copy of the 112C to any Form 1040 that you file to prevent any misunderstanding for your reason to have filed a "NOT LIABLE" Form 1040.

Only you can determine whether or not you incurred a tax liability once you've determined whether you derived gross income from taxable sources. If you have been able to make the determination that you in fact had no tax liability and are entitled to a refund of prepaid or withheld taxes, then this procedure appears to be appropriate for your circumstance.

If you do file the "NOT LIABLE" Form 1040, it would appear that you must complete Lines 1 through 6 and Lines 58 and following in order to calculate the amount a refund you claim. Also, you must fill in the information at the beginning of the Form as well as sign and date it.

## ATTACH TO IRS FORM 1040 "NOT LIABLE"



ANDOVER, MA 05501

In reply refer to: 0870620692 Mar. 01, 2000 LTR 112C 125-26-8956 199712 30 000 2 Input Op: 0870700241 00500

Taxpaver Identification Number:

Tax Period(s): Dec. 31, 1997

Form: 1040

Dear Taxpayer:

Our records show credits or payments totaling \$9,700.00 for the tax period ending Dec. 31, 1997.

Please let us know if you want your payment(s) applied to a different type of tax, tax period, or tax identification number, or if you want a refund.

To claim a REFUND OF PREPAID CREDITS, you must file your return within three years after its due date, including any approved extensions. (Prepaid credits are credits that are considered paid on the return due date. Examples are withheld tax, estimated tax payments, and federal tax deposits.)

To claim a refund (other than prepaid credits) when you AREN'T REQUIRED TO FILE A RETURN for the type of tax and tax period shown above, you must file your claim(s) within two years of the payment date(s). To make your claim, write "Not Liable" across the front of the enclosed Form 1040, sign and date the form, and return it.

To claim a refund (other than prepaid credits) when you ARE REQUIRED TO FILE A REJURN for the type of tax and tax period shown above, you must file your claim(s) within three years of the payment date(s).

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records. Telephone Number ( )\_\_\_\_\_\_ Hours\_\_\_\_\_\_

<b>1040</b>		rtment of the Treasury—Internal Revenue Service							
<u>" IUTU</u>			/—Do not write or staple in this space.						
Label C	_	ne year Jan. 1–Dec. 31, 2000, or other tax year beginning , 2000, ending , 2000, ending ur first name and initial Last name	, 20 OMB No. 1545-0074  Your social security number						
(See	''	a first fame and findal	! !!						
instructions on page 19.)	lf a	joint return, spouse's first name and initial Last name	Spouse's social security number						
Use the IRS	Hoi	me address (number and street). If you have a P.O. box, see page 19. Apt. no.							
label. H Otherwise, E			▲ Important! ▲						
please print R	City	, town or post office, state, and ZIP code. If you have a foreign address, see page 19.	You must enter						
or type.  Presidential			your SSN(s) above.						
Election Campaigr	1	Note. Checking "Yes" will not change your tax or reduce your refund.	You Spouse						
(See page 19.)		. ► Yes No Yes No							
	1	Single							
Filing Status	2	Married filing joint return (even if only one had income)							
	3	Married filing separate return. Enter spouse's social security no. above and full name here.							
Check only	4	Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent,							
one box.		enter this child's name here. ►							
	5		See page 19.)						
Evomptions	6a	Yourself. If your parent (or someone else) can claim you as a dependent on his	S or her tax   No. of boxes checked on						
Exemptions	_	return, <b>do not</b> check box 6a	6a and 6b						
	b	Spouse	· · · · · · No. of your						
	С	(2) bependent s relationship to ch	hild for child tax who:						
		(1) First name Last name you cred	ott (see page 20) • lived with you						
If more than six			● did not live with you due to divorce						
dependents,			or separation						
see page 20.			(see page 20) Dependents on 6c						
			not entered above						
			Add numbers entered on						
	d	Total number of exemptions claimed	lines above						
	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7						
Income	8a	Taxable interest. Attach Schedule B if required	8a						
Attach	b	Tax-exempt interest. Do not include on line 8a							
Forms W-2 and	9	Ordinary dividends. Attach Schedule B if required							
W 2G here. Also attach	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	10						
Form(s) 1099-R	11	Alimony received	11						
if tax was withheld.	12	Busides incorpor pse module or C.T							
widilield.	13	Capital gain or (0.5) At ech S hed le D if required. I not led free this ck, ere	13						
	14	Other gains or rosses). Attach Form 4797	14						
If you did not get a W-2, see page 21.		Total IRA distributions . 15a b Taxable amount (see page							
	16a	Total pensions and annuities b Taxable amount (see page	·						
	17	rental real estate, royaldos, partierships, 3 emperatoris, austs, etc. retaeri seriedale E							
Enclose, but do not attach, any	18 19	10							
payment. Also,	20a	Unemployment compensation							
please use Form 1040-V.	21	Other income. List type and amount (see page 25)	20)						
1011111040-1.	22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total inco</b> n							
	23	IRA deduction (see page 27)							
Adjusted	24	Student loan interest deduction (see page 27)							
Gross	25	Medical savings account deduction. Attach Form 8853							
Income	26	Moving expenses. Attach Form 3903							
	27	One-half of self-employment tax. Attach Schedule SE . 27	<u>  </u>						
	28	Self-employed health insurance deduction (see page 29)	<b></b>						
	29	Self-employed SEP, SIMPLE, and qualified plans	<del>                                  </del>						
	30	Penalty on early withdrawal of savings	<del>      </del>						
	31a	Alimony paid <b>b</b> Recipient's SSN ▶ : <b>31a</b>							
	32	Add lines 23 through 31a							
	33	Subtract line 32 from line 22. This is your <b>adjusted gross income</b>	. • 33						

Form 1040 (2000)	)						Page Z
_	34	Amount from line 33 (adjusted gross income)				34	
Tax and	35a	Check if:  You were 65 or older, Blind; Sp			r D Dlind		
Credits	334	•					
		Add the number of boxes checked above and enter t				<del>-</del> {//////	
	) h	If you are married filing separately and your spouse it you were a dual-status alien, see page 31 and check					
Standard	26	Enter your <b>itemized deductions</b> from Schedule A, line					
Deduction for Most	_36	on the left. <b>But</b> see page 31 to find your standard dec					
People		line 35a or 35b or if someone can claim you as a dep				36	
Single:	37	Subtract line 36 from line 34				37	
\$4,400		If line 34 is \$ 6,000 or less, mustiply \$2,000 by sie to	ΛΙ		ria a qualmad un		
Head of	38						
household:		line 6d. If the wist ver 36,700, see the works eet					
\$6,450	39	<b>Taxable income.</b> Subtract line 38 from line 37. If line		_		39	
Married filing jointly or	40	<b>Tax</b> (see page 32). Check if any tax is from $\mathbf{a} \square$ Form(s)	8814	<b>b</b> ∐ Form	1 4972	40	
Qualifying	41	Alternative minimum tax. Attach Form 6251				41	
widow(e).	42	Add lines 40 and 41				42	
\$7,350	43	Foreign tax credit. Attach Form 1116 if required		43			
Married filing	44	Credit for child and dependent care expenses. Attach For	m 24 <b>4</b> 1	44			
separately:	45	Credit for the elderly or the disabled. Attach Schedule		45			
\$3,675	46	Education credits. Attach Form 8863		46			
				47			
	47	Child tax credit (see page 36)		48		<del>-</del> //////	
	48	Adoption credit. Attach Form 8839				<del>-</del> //////	
	49	Other. Check if from a Form 3800 b Form					
		c ☐ Form 8801 d ☐ Form (specify)		49		_(/////	
	50	Add lines 43 through 49. These are your total credits				50	
	51	Subtract line 50 from line 42. If line 50 is more than li	ne 42, e	nter -0	<u> ▶</u>	51	
Other	52	Self-employment tax. Attach Schedule SE				52	
Taxes	53	Social security and Medicare tax on tip income not rep	orted to	employer. A	ttach Form 4137	53	
iaxes	54	Tax on IRAs, other retirement plans, and MSAs. Attac	h Form	5329 if reaui	red	54	
	55	Advance earned income credit payments from Form(s		•		1 1	
	56	Household employment taxes. Attach Schedule H				56	
	57	Add lines 51 through 56. This is your <b>total tax</b>				57	
Payments	58	Federal income tax withheld from Forms W-2 and 109					
rayinents				59		<del>-</del> /////	
If you have a	լ 59	2000 estimated tax payments and amount applied from 1999				<del>-</del> //////	
qualifying	60a	Earned income credit (EIC)		60a		<del>-</del> 7/////	
child, attach	b	Nontaxable earned income: amount ▶					
Schedule EIC.	J	and type ▶					
	61	Excess social security and RRTA tax withheld (see p	age 50)	61		<b></b> (/////	
	62	Additional child tax credit. Attach Form 8812		62		_//////	
	63	Amount paid with request for extension to file (see p	age 50)	63			
	64	Other payments. Check if from a  Form 2439 b Fo	m 4136	64			
	65	Add lines 58, 59, 60a, and 61 through 64. These are	our <b>tot</b> a	al payments		65	
Refund	66	If line 65 is more than line 57, subtract line 57 from line	65. This	s is the amou	int you <b>overnaid</b>	66	
Keluliu )	67a	Amount of line 66 you want <b>refunded to you</b>				67a	
Have it	074	Amount of line oo you want retained to you					
directly deposited!	▶ b	Routing number	▶ c T	ype: Check	ing Savings		
See page 50		, LITTIE			<u> </u>		
and fill in 67b, 67c, and 67d.	► d 68	Account number Amount of line 66 you want applied to your 2001 estimated tax	<u> </u>	68			
		, , , , , , , , , , , , , , , , , , ,			L	<del>-</del> /////	
Amount	69	If line 57 is more than line 65, subtract line 65 from I		his is the ar	nount you owe.		
You Owe	70	For details on how to pay, see page 51				69	
<del></del>	70	Estimated tax penalty. Also include on line 69				<u> XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</u>	
Sign		penalties of perjury, I declare that I have examined this return at they are true, correct, and complete. Declaration of preparer (oth					
Here				our occupation		none number	, ,
Joint return?	10	ır signature Date	''	our occupation	Dayume pr	IONE HUNDE	
See page 19.	<b>\</b> _				( )		
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign. Date	Sp	ouse's occupa	ation May the IRS	discuss this return wit	h the preparer
records.					shown delow	v (see page 52)?	Yes 🗌 No
Paid	Prena	rer's	Date		Chack if	Preparer's SS	N or PTIN
	signa				Check if self-employed	]	
Preparer's	Firm's	name (or	- ;				
Use Only	yours addre	if self-employed), ss, and ZIP code			EIN Phone no.	( )	