

**THREE FACTORS THAT CAUSE “WAGES” TO BE INFLATED
ON THE 941 FORM, AND AGAINST BUSINESS OWNERS:**

- 1st** I.R.S. Instructions are purposely AND intentionally vague without referencing any tax statute(s) in the Instructions ... the intended purpose, without being noticed, is to inflate reported “wages.”
- 2nd** Employers comply with I.R.S. Instructions AND unsuspectingly report amounts (i.e., wages) “ ... on line 2 that would ... be included in box 1 of your employees’ Forms W-2” ... however the Instructions **DO NOT IDENTIFY** the statute where “wages” is defined **IN THE LAW**.
- 3rd** Most business owners prefer to think that their Form 941 was prepared correctly but rarely realize the **ALLOWABLE EXCLUSIONS THAT REDUCE** the “wage” amount they report.

A CALAMITY OF PLANNED ERRORS – LEADING TO INFLATING WAGES

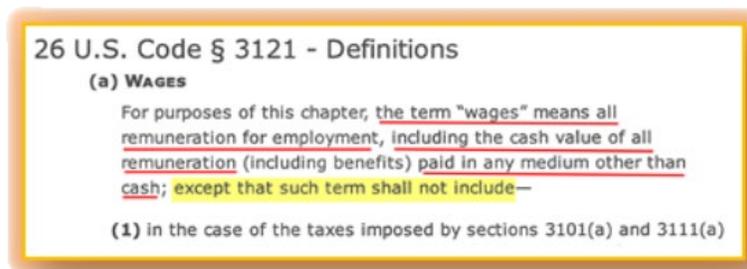
I TOOK THE MATTER TO THE U.S. FEDERAL DISTRICT COURT ... *and what would seem simple, logical, and uncomplicated (i.e., how is “wages” defined for taxes?) the Court clarified the matter, stating: “... the definition of ‘wages’ **in Section 3121** ... applies only to liability for employment tax ...”*

The Case cite is: Alfred Abdo, Jr. d/b/a American Tax Planning Company [Plaintiff] vs. United States Internal Revenue Service [Defendant] Case No. 1:01CV00098 (M.D.N.C. 2002)
[LEGAL CITATION: 176 F. Supp. 2d 495 (2001) and/or 234 F. Supp. 2d 553 (M.D.N.C. 2002) heard in United States District Court for the Middle District of North Carolina ...

Bingo... there’s your answer ... [Internal Revenue Code] section 3121.

IT’S NO LONGER A MYSTERY ... THIS RULING – FOR THE FIRST TIME EVER – REVEALS THE STATUTE FOR THE LEGAL DEFINITION OF THE TERM “WAGES”

Internal Revenue Code §3121 (shown below) states: “... the term ‘wages’ means all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; **EXCEPT THAT SUCH TERM (wages) SHALL NOT INCLUDE –**”



My letter (shown below) to (former) Federal Court Judge Frank Bullock who sat on the Bench in my Case against Internal Revenue Service – Alfred Abdo, Jr. d/b/a American Tax Planning Company [Plaintiff] vs. United States Internal Revenue Service [Defendant] – puts I.R.S.’s scheme against Employers in perspective.

Alfred Abdo

October 31, 2022

Mr. Frank W. Bullock
324 West Market Street
Suite #306
Greensboro, NC 27401

SENT BY e-MAIL TO
FrankBullockLaw@Gmail.com

Dear Mr. Bullock:

It was twenty-years ago (November 8th 2002) that you had issued a ruling in my Case (*i.e.*, Alfred Abdo, Jr. d/b/a American Tax Planning Company v. United States Internal Revenue Service No. 1:01CV00098). Although it might seem unusual that I'm writing this letter, I certainly mean no disrespect and it's my hope that you'll understand why I'm corresponding with you as well.

While I graciously accepted your ruling I also believe you were misled by the U.S. Attorney, while, concomitantly, I was never given an opportunity to proffer an argument to establish my defense. Essentially your ruling rested within this excerpt of the Memorandum Opinion (pg. 11):

Second, Abdo's position is fundamentally flawed because the definition of "wages" in Section 3121 upon which Abdo relies for his support applies only to liability for employment tax, not for federal income tax. Moreover, the statute that defines "gross income" for purposes of calculating federal taxable income, I.R.C. Sec. 61(a), does not even use the term "wages," and instead uses the term "compensation for services."

The U.S. Attorney falsely convinced you that "wages" although, as you noted that the term is not even used "for purposes of calculating federal taxable income" pursuant to I.R.C. §61(a), the term that is used is "compensation for services." Quite frankly Your Honor this is exactly where you were completely misled to my detriment because [Subtitle A] §1402(d) completely addresses the matter.

Sec. 1402. Definitions

TITLE 26, Subtitle A, CHAPTER 2, Sec. 1402.

(d) Employee and wages
The term "employee" and the term "wages" shall have the same meaning as when used in chapter 21 (sec. 3101) and following, relating to Federal Insurance Contributions Act).

The impact of the Court's Ruling affects Merchants because failing to know the CORRECT definition of "wages" causes Employers to pay THEIR Employment Tax [Subtitle C – §3111(a)] based on what their Employees HAD WITHHELD for THEIR Employment Tax [Subtitle C – §3101(a)].

While you may see this issue as moot, I've had to live with this manifest injustice for 20+ years, however I believe I'm entitled to reprieve, pursuant to Federal Rule 103 of the Rules of Evidence. "Wages," defined in §3121, FALLS WITHIN chapter 21 of the Internal Revenue Code.

Respectfully,



Alfred Abdo

... here's Mr. Bullock's e-Mail response – he sold out the American public.

Date: 11/4/2022 3:31:32 PM Eastern Standard Time
From: frankbullocklaw@gmail.com
To: alfredabdo1952

I cannot represent you or comment on your case for ethical reasons. Frank Bullock

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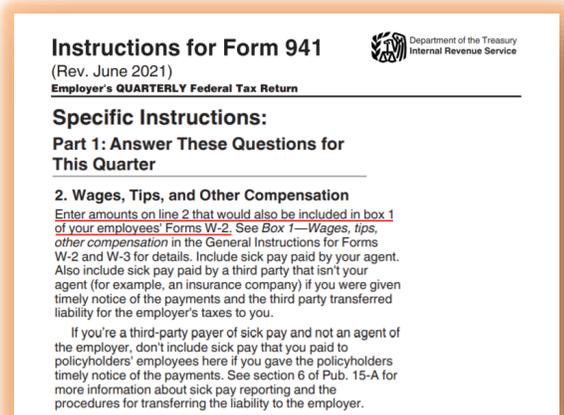
Let's explore – USING VERY SIMPLE LOGIC – what this Ruling actually accomplished:

- ① The legal definition location for “wages” IS [Internal Revenue Code] section 3121; and
- ② If Internal Revenue Service's Instructions to Employers – for Form 941, line 2 – require that Employers to enter a *wage amount* “that would also be included in box 1 of employees' Form W-2,” then they're also entitled to EXCLUDE ALLOWABLE exclusions per [Internal Revenue Code] section 3121 FROM wages.

+ Where did you adjust “wages” for YOUR allowable exclusions on line 2 for Form 941?

The language in [Form 941 Instructions \[pg. 10\]](#) states: “Wages ... enter amounts on line 2 **that would be included in employees' Form W-2.**” These Internal Revenue Service Instructions cunningly encourage Employers to list an arbitrary amount (*i.e.*, “amounts included in employees' Forms W-2”). Without knowing the correct location for the definition of wages Employers will OVERPAY **THEIR** F.I.C.A. TAX AMOUNT.

... and they do.



WAS THE COURT'S RULING INCORRECT? – DOES I.R.S. INSTRUCTIONS USURP THE LAW?

EVERY BUSINESS IS ALLOWED EXCLUSIONS FROM WAGES PER [Internal Revenue Code] SECTION 3121.

EMPLOYERS SHOULD AMEND THEIR FORM 941 FOR THE PAST THREE (3) YEARS' FILINGS.

When employers pay THEIR “Employment Tax” [§3111(a)] which also included their employees “Employment [F.I.C.A.] Tax” [§3101(a)] withholdings, THAT's ...

“**Double Taxation**” – same tax ... on the same dollars ... in the same year

The confusion comes from Internal Revenue Service printing their Instructions inaccurately ... OR INCORRECTLY.

OR ... PURPOSELY PRINTING TAX FORMS and INSTRUCTIONS INACCURATELY ... INCORRECTLY ... AND ... MISLEADING.

Respectfully submitted,



Here's some [*food for thought*] for Business Merchants to consider:

Accepting debit and credit cards is a normal course of business – a convenience to customers – and ironically your competitor accepts those cards too. While Merchants want to convince themselves “those cards” might be a convenience to customers, they’re actually competing against your business too?

YOU WOULD BE TOLD: *that's not how it works ... it doesn't exist ... it's never been done before*

... and here's some other [*food for thought, again*] for Business Merchants to consider:

Operating your business is expensive – online platforms don't have overhead exposure like you – your business overhead expense occurs with or without sales. Wouldn't it make sense if your business could earn a passive income FROM YOUR existing customers – even if they don't buy from you – would that be beneficial?

AND AGAIN, YOU WOULD BE TOLD: *that's not how it works ... it's never been done before.*

... and again here's some more [*food for thought, again*] for Business Merchants to consider:

Accepting debit and credit cards is a normal course of business ... so, ask yourself, why not have your own personalized (branded & reloadable) merchant debit cards?

Why can't Business Owners have THEIR OWN personalized debit card?

... and soon they'll be able to do just that – have their own debit card.

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