

American Tax Planning Co.

AN OPEN LETTER TO THE AMERICAN PUBLIC

My name is Alfred (Al) Abdo and from October, 1980 until November of 2, 2002, I owned an Income Tax Services company known as “American Tax Planning Co.” in Winston-Salem, North Carolina.

Our business focus was **reviewing PREVIOUSLY FILED** Tax Returns for errors, omissions and oversights resulting in tax refunds for clients – for Employees **THERE WAS AN OBVIOUS ERROR – the W-2 Form ...**

ATTENTION

WAS INFLATED – intentionally inflated by I.R.S. Instructions

... although your employer (innocently) prepared a W-2 Form(s) for you they were directed by Internal Revenue Service’s Instructions regarding HOW MUCH [I.R.S. influence] should be “wages”... NOT WHAT THE LAW STATES.

Income Tax Returns (i.e., Form 1040) and the W-2 Form identifies your “wage amount” – **right?**

and

Nobody questions the accuracy **OR** correctness of the “wage amount” on their W-2 Form – **right?**

So ... keeping it simple & easy, let’s ask the straight-forward question ...

Do you know where “wages” is defined for Income Tax ?

Department of the Treasury—Internal Revenue Service
1040 U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2023, or other tax year beginning . . . 2023, ending . . . 20 . . . See separate instructions.

Income	1a	1b	1c	1d
1a Total amount from Form(s) W-2, box 1 (see instructions)				
1b Household employee wages not reported on Form(s) W-2				
1c Tip income not reported on line 1a (see instructions)				
1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				

22222	a Employee's social security number	OMB No. 1545-0008
b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service

I.R.S. PLAYS BOTH ENDS AGAINST THE MIDDLE ...

Internal Revenue Service issues Instructions to Employers (see below) how to prepare W-2 Forms regarding what and how much should be included as “wages,” stating: “Show total taxable wages ... you paid your employee during the year.” The inference is to report your Gross Income as “wages,” disguising their clever scheme by using the words “taxable wages” then skillfully instruct employees to list THAT amount, REPORTED TO THEM, by their Employer from box 1 of the W-2 Form ...

Box 1—Wages, tips, other compensation. Show the total taxable wages, tips, and other compensation that you paid to your employee during the year. However, do not include elective deferrals (such as employee contributions to a section 401(k) or 403(b) plan) except section 501(c)(18) contributions. Include the following.

THREE FACTORS THAT EXPLAINS HOW THE PUBLIC IS MISLEAD:

- 1st** I.R.S Instructions are purposely and intentionally vague without reference to any tax statutes in their explanations ... the intended purpose is to inflate your wages.
- 2nd** Employers innocently comply with I.R.S Instructions to report “total taxable wages ... paid employees during the year,” and show that amount in “Box 1 of Form W-2” ... Employers tend to report the “Gross Income” they paid their Employees.
- 3rd** Individuals rarely – IF EVER – review their W-2 Form for accuracy or correctness relying – INSTEAD – on the Employer to report the information correctly to them.

A CALAMITY OF PLANNED ERRORS – LEADING TO INFLATING YOUR WAGES

feel free to share the information with everyone you know.

I TOOK THIS ISSUE TO THE UNITED STATES FEDERAL DISTRICT COURT *and what would seem simple, logical, and uncomplicated (i.e., how is “wages” defined for collecting Income Tax?) ... The Federal Court ruled: “wages applies only to liability for employment tax, not federal income 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 234 F. Supp. 2d 553 (M.D.N.C. 2002) heard in the United States District Court for the Middle District of North Carolina.

THE COURT’S RULING, SPECIFICALLY STATED THAT ...
“... the definition of ‘wages’ ... **APPLIES ONLY TO LIABILITY FOR EMPLOYMENT TAX, NOT FOR FEDERAL INCOME TAX.**”



The Court’s Ruling continued, stating: “... the statute that defines ‘gross income’ for ... calculating federal taxable income ... **does not even use the term ‘wages.’** ... instead uses ... ‘compensation for services’ ...”



HERE’S THE CHALLENGE: DID YOU EARN ... “Wages” or “Compensation for Services”
THE COMMON USAGE OF THE WORDS “Compensation for Services” IS: “Commission Income”
AND THE COMMON USAGE OF THE WORD “WAGES” IS: “Remuneration” for Employment.



Internal Revenue Service controls both sides of the transaction, they tell Employers what to report and Employees to list THAT AMOUNT (see above).

Internal Revenue Service has been manipulating the American public [including Tax Professionals] to substitute the words “*compensation for services*” [because these words appear in Internal Revenue Code §61] to camouflage, AND ACT AS A DISGUISE, for the word “wages” – WHICH IS DEFINED FOR “INCOME TAX” AT INTERNAL REVENUE CODE §1402(D) – The term “wages,” is separately defined in I.R.C. §1402(d) and points to Internal Revenue Code Chapter 21 (i.e., I.R.C. §3101 - §3128) with nineteen (19) allowable Exclusions.

My letter (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 \[Defendant\]](#) – that puts I.R.S.’s scheme against the public in perspective.

Alfred Abdo

March 1, 2023

Mr. Frank W. Bullock, Jr.
101 South Elm Street, Suite #53
Greensboro, NC 27401

SENT BY e-MAIL TO
FrankBullockLaw@Gmail.com

Dear Mr. Bullock:

It was twenty years ago (November 8th 2002) that you issued a Memorandum Opinion (*attached herein*) in my Case against the United States Internal Revenue Service (*i.e.*, Alfred Abdo, Jr. d/b/a American Tax Planning Company v. United States Internal Revenue Service No. 1:01CV00098).

While the U.S. Attorney argued "*wages had nothing to do with Income Tax*," in favor of I.R.S. treats "wages" as "compensation for services," you accepted this buffoonery. "Wages earned" is REMUNERATION FOR EMPLOYMENT, as it's written in the Law, not compensation for services.

YOU WERE BEING MISLED, MANIPULATED, ENGINEERED AND DECEIVED

Your Opinion would continue, supporting this absurd notion opining "... the statute that defines 'gross income' for ... federal taxable income, I.R.C. Sec. 61(a), does not use the term 'wages' ..." (*i.e.*, *see* Memorandum Opinion, pg. 11) **YOU WERE WRONG**. Excerpt of your Opinion shown here:

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."

Internal Revenue Code §61(a), which defines "Gross Income" for those persons subject to the Income Tax, is a list of various income sources which includes "compensation for services," more commonly known as "commission income." The term "wages" IS NOT included because it has an expansive definition **THAT A SINGLE WORD can not represent as its definition.**

While the term "wages" clearly appears on a 1040 Form it's also listed as the first item among several income sources. The term "wages," defined for Subtitle "A" Income Tax purposes, is located in I.R.C. §1402(d) – **SHOWN BELOW** – and contradicts your Ruling.

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).

You would have been able to hear truthful testimony had I been able to testify on behalf of my defense, but it seems there may have been *ex parte* communication that decided my fate outside my presence. Now let me explain how the dictum from your Ruling may actually cause chaos once the American public becomes aware of it.

While the legislature's mandated definition of wages remains with I.R.C. §1402(d) pointing to Internal Revenue Code chapter 21 (*i.e.*, I.R.C. §3101 and following); federal Case Law now exists, **BASED ON YOUR RULING** and pursuant to 176 F. Supp. 2d 495 (2001) and/or 234 F. Supp. 2d 553 (M.D.N.C. 2002)], that "... 'wages' defined by [I.R.C.] section 3121 **APPLIES ONLY TO** liability for Employment Tax[F.I.C.A.], **not federal Income Tax.**"

Every employee (*i.e.*, those who have F.I.C.A. tax withheld from their remuneration) may now argue that their "wages" on THEIR Income Tax Returns should be removed, arguing that those earnings were "section 3121 wages" and your Ruling is Case Law that supports their argument.

The Internal Revenue Service has become the Communist Party of the United States, and ruling in favor of their communist philosophy only proliferates their abuse against the American public. With all due respect, it begs the question that has to be asked ...

HOW COULD SOMEONE WITH SUCH HIGH SCHOLARLY ACHIEVEMENTS ALLOW THEMSELVES TO BE REDUCED TO SUCH AN ILLITERATE NOVICE?

While you may choose to dismiss my boisterous expressions, you promulgated the verbiage **WITH YOUR RULING** which clever Americans will recognize to their advantage. Your Ruling was a disgrace to the robes; in my estimation it was the result of *ex parte* communication you must have had with the Justice Department that was actually intended to deceive, manipulate and fool YOU.

I've no desire to interact with you personally, professionally and/or on a social level whatsoever. While we may be midway through another Tax Season, in time the American public will become familiar **WITH YOUR RULING – IF I HAVE TO PURSUE THE MATTER ON MY OWN –** hence "chaos."

With humble regards,



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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Frank Bullock
United States District Judge (ret.)
(336) 337-1660
101 South Elm Street
Suite 53
Greensboro, NC 27401
frankbullocklaw@gmail.com

ASK YOURSELF: DID YOU EARN "Wages" or "Compensation for Services"?

if.. your paycheck had Employment Tax [F.I.C.A.] withholdings **YOU EARNED** "wages," defined in Internal Revenue Code §3121, Subtitle "C" **CHAPTER 21** ← [very important relating to §1402(d)]. Accordingly, Internal Revenue Code Chapter 21 ranges from **§3101 – §3128, AND** "wages" is defined at **§3121**.

This is the term "wages" (*i.e.*, "in Section 3121") where the Court ruled "... applies only to liability – meaning F.I.C.A. tax withholdings – for employment tax, not federal income tax."

Is a remedy available ...



Despite the 1040 Form referencing the word “wages” and your W-2 Form displaying the same word, Internal Revenue Service manipulates everyone to list the amount from box 1 of their W-2 Form(s) to line 1 of the 1040 Form then (unbeknownst to you) I.R.S. treats your “wages” AS “compensation for services.”

Tax law allows - up to three (3) years - for you to amend Income Tax Returns for any error.

GO GET YOUR MONEY – FILE AN AMENDED TAX RETURN –



Here’s some [food for thought] for Consumers to consider:

While customers participate in the business activity their local economy – *they spend money to buy things* – and the economy is successful as a result of people spending their money, why can’t Consumer/Customers **BE REWARDED** for the economy’s success?

Response: “that’s not how it works ... it doesn’t exist ... it’s never been done before” ... WHY NOT?

... more [food for thought, again] for Consumers to consider:

The idea of receiving “points,” from a Merchant for your purchase today **as an incentive to return in the future** sounds like a good idea ... **OR IS IT?** ... [first] you had to spend **YOUR MONEY** first before receiving any points ... [next] it takes multiple purchases to equal one (spendable) dollar in (future) value.

EXAMPLE: ① **10** points earned for each dollar you spend; ② your **\$10** purchase = **100** points; ③ **1,000** points = **\$1.00** in future spendable value to purchase something; ④ Ten purchases of **\$10** each (**\$100 spent**) = **1,000** points (**10 points x \$100 spent**) equals **\$1.00** as a future spendable value ... essentially, you earned **1%** for the **\$100** you spent **TODAY** as future spendable value **TOMORROW**.

Why can’t “Points” become spendable cash - TODAY – without you having to spend ... YOUR MONEY FIRST.

... LET ME INTRODUCE YOU TO



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44,444

- Crowd Funding campaign
- \$100 donation = lifetime income

