

Dated: September 15, 2025

**Janet Bata Cea**  
c/o 8530 Tiny Deer Street  
Las Vegas, Nevada [89148]

**Internal Revenue Service**  
Office of the Commissioner  
Room 3000  
1111 Constitution Avenue NW  
Washington, DC 20204-0002

**RE: Revocation of Election to Pay Taxes**

Dear Commissioner,

This letter is to inform you and to state that I revoke my election to pay federal income taxes as of October 1, 2015.

I made the mistake that I needed to do so. Having determined that I was never actually a volunteer Warrant Officer in the Merchant Marine Service and clearing the confusion about what a Withholding Agent is and now knowing that I am not a Withholding Agent and never have been when I had signed previous 1040 and other federal tax forms, I now revoke my election to pay any future federal income taxes.

Respectfully,

All Rights Reserved

by: Janet Bata Cea © ©  
Janet Bata Cea ©. Without Prejudice

cc:

Commissioner of the Internal Revenue Service  
Department of the Treasury  
P.O. Box 480  
Holtsville, New York 11742-0480