

*Dear Sir/Madam:*

Please find enclosed the filing of a 2013 Form 1040 U.S. Individual Tax Return. Please note that I have enclosed an attached 4852 Substitute for Form w-2 Wage and Tax Statement, due to the fact that the company that submitted the Form W-2 erroneously alleged payments to me of Internal Revenue Code (IRC) Section 3121 and 3401 "wages". That report is hereby disputed.

The Form 4852 is submitted to rebut the characterization of non-taxable payments to me as reportable "wages". The amounts shown as deducted from the payments on this form are correct.

I expect a full and complete refund of the overpayment shown on my 2013 Form 1040.

Sincerely,

A handwritten signature in cursive script that reads "Jeremy Lee".

Jeremy Lee

Form  
**1040EZ**

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)

**2013**

OMB No. 1545-0074

Your first name and initial <b>Jeremy L</b>		Last name <b>Lee</b>	Your social security number <b>9676</b>
If a joint return, spouse's first name and initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>Glenlake Parkway Apt F</b>			Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Sandy Springs, Georgia 30328</b>			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	

<b>Income</b>  Attach Form(s) W-2 here.  Enclose, but do not attach, any payment.	<b>1</b>	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>	<b>0</b>	<b>00</b>
	<b>2</b>	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>	<b>0</b>	<b>00</b>
	<b>3</b>	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>	<b>0</b>	<b>00</b>
	<b>4</b>	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>4</b>	<b>0</b>	<b>00</b>
	<b>5</b>	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,000 if <b>single</b> ; \$20,000 if <b>married filing jointly</b> . See back for explanation.	<b>5</b>	<b>10000</b>	<b>00</b>
	<b>6</b>	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>6</b>	<b>0</b>	<b>00</b>
<b>Payments, Credits, and Tax</b>	<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099.	<b>7</b>	<b>3988</b>	<b>85</b>
	<b>8a</b>	<b>Earned income credit (EIC)</b> (see instructions).	<b>8a</b>	<b>0</b>	<b>00</b>
	<b>b</b>	Nontaxable combat pay election. <span style="float: right;">8b <b>0   00</b></span>	<b>8b</b>	<b>0</b>	<b>00</b>
	<b>9</b>	Add lines 7 and 8a. These are your <b>total payments and credits</b> .	<b>9</b>	<b>3988</b>	<b>85</b>
<b>10</b>	<b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	<b>10</b>	<b>0</b>	<b>00</b>	
<b>Refund</b> <small>Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.</small>	<b>11a</b>	If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>11a</b>	<b>3988</b>	<b>85</b>
	<b>b</b>	Routing number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number <input type="text"/>			
<b>Amount You Owe</b>	<b>12</b>	If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	<b>12</b>		

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  **No**

Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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**Sign Here** Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature <b>Without Prejudice</b> <i>Jeremy Lee</i>	Date <b>7/8/2015</b>	Your occupation <b>Private Sector Programmer</b>	Daytime phone number <b>[REDACTED]</b>
Spouse's signature. If a joint return, both must sign.		Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
Firm's name		Firm's EIN	
Firm's address		Phone no.	

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

OMB No. 1545-0074

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

▶ Information about Form 4852 is available at [www.irs.gov/form4852](http://www.irs.gov/form4852).

1 Name(s) shown on return <u>Jeremy L Lee</u>	2 Your social security number <u>██████████9676</u>
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3 Address  
██████████ Glenlake Parkway Apt F Sandy Springs, GA 30328

4 Enter year in space provided and check one box. For the tax year ending December 31, 2013,  
 I have been unable to obtain (or have received an incorrect)  Form W-2 OR  Form 1099-R.  
 I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code <u>██████████ of Companies, Inc. ██████████ Dr Ste 400 Norcross, GA 30093</u>	6 Employer's or payer's identification number (if known) <u>██████████4918</u>
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation . . . . . <u>0</u>	f State income tax withheld . . . . . <u>857.09</u>
b Social security wages . . . . . <u>0</u>	(Name of state) . <u>Georgia</u>
c Medicare wages and tips . . . . . <u>0</u>	g Local income tax withheld . . . . . <u>0</u>
d Social security tips . . . . . <u>0</u>	(Name of locality) <u>N/A</u>
e Federal income tax withheld . . . . . <u>2698.92</u>	h Social security tax withheld . . . . . <u>1045.42</u>
	i Medicare tax withheld . . . . . <u>244.51</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution . . . . . _____	f Federal income tax withheld . . . . . _____
b Taxable amount . . . . . _____	g State income tax withheld . . . . . _____
c Taxable amount not determined . <input type="checkbox"/>	h Local income tax withheld . . . . . _____
d Total distribution . . . . . <input type="checkbox"/>	i Employee contributions . . . . . _____
e Capital gain (included in line 8b) . . . . . _____	j Distribution codes . . . . . _____

9 How did you determine the amounts on lines 7 and 8 above?

Party identified as "Payer" on Line 5 provided a W-2 which erroneously alleged payment of IRC Section 3121 and 3401 transactions in Line 7(a)-hereby disputed. I deny that said Payer and I had any IRC Section 3121 and 3401 transactions in 2013.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

None