

Greetings,

Enclosed is my 2017 1040 U.S. individual income tax return. Please note that I have enclosed an attached Form 4852 Substitute for Form W-2 Wage and Tax Statement and a copy of Form 1099-K that has been corrected.

I am submitting these forms to rebut the characterization of non-taxable payments, made to me, as reportable "wages" and "income" defined under Internal Revenue Code 3121 (a), 3401 (a) and others.

Sincerely,



Piotr



Stephanie

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20 **See separate instructions.**

Your first name and initial **Piotr** Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

If a joint return, spouse's first name and initial **Stephanie** Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street), if you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). \_\_\_\_\_ CA \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ **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.  You  Spouse

**Filing Status**  
 1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5  Qualifying widow(er) (see instructions)

**Exemptions**  
 6a  Yourself. If someone can claim you as a dependent, do not check box 6a.  
 b  Spouse  
 c **Dependents:**  
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if child under age 17 qualifying for child tax credit (see instructions)  
 If more than four dependents, see instructions and check here   
 d Total number of exemptions claimed **2**

**Income**  
 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** 0.  
 8a Taxable interest. Attach Schedule B if required **8a**  
 b Tax-exempt interest. Do not include on line 8a **8b**  
 9a Ordinary dividends. Attach Schedule B if required **9a**  
 b Qualified dividends **9b**  
 10 Taxable refunds, credits, or offsets of state and local income taxes **10**  
 11 Alimony received **11**  
 12 Business income or (loss). Attach Schedule C or C-EZ **12** 0.  
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**  
 14 Other gains or (losses). Attach Form 4797 **14**  
 15a IRA distributions **15a** **15b** Taxable amount  
 16a Pensions and annuities **16a** **16b** Taxable amount  
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**  
 18 Farm income or (loss). Attach Schedule F **18**  
 19 Unemployment compensation **19**  
 20a Social security benefits **20a** **20b** Taxable amount  
 21 Other income. List type and amount **21**  
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22** 0.

**Adjusted Gross Income**  
 23 Educator expenses **23**  
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**  
 25 Health savings account deduction. Attach Form 8889 **25**  
 26 Moving expenses. Attach Form 3903 **26**  
 27 Deductible part of self-employment tax. Attach Schedule SE **27**  
 28 Self-employed SEP, SIMPLE, and qualified plans **28**  
 29 Self-employed health insurance deduction **29**  
 30 Penalty on early withdrawal of savings **30**  
 31a Alimony paid **31a** **31b** Recipient's SSN ▶  
 32 IRA deduction **32**  
 33 Student loan interest deduction **33**  
 34 Tuition and fees. Attach Form 8917 **34**  
 35 Domestic production activities deduction. Attach Form 8903 **35**  
 36 Add lines 23 through 35 **36**  
 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37** 0.

38	Amount from line 37 (adjusted gross income)	38	0.
<b>Tax and Credits</b>	<b>39a</b> Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> <b>39b</b> <input type="checkbox"/>		
	<b>40</b> Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,700.
	<b>41</b> Subtract line 40 from line 38	41	-12,700.
	<b>42</b> Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	8,100.
	<b>43</b> Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
	<b>44</b> Tax (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	44	0.
	<b>45</b> Alternative minimum tax (see instructions). Attach Form 6251	45	
	<b>46</b> Excess advance premium tax credit repayment. Attach Form 8962	46	
	<b>47</b> Add lines 44, 45, and 46	47	0.
	<b>48</b> Foreign tax credit. Attach Form 1116 if required	48	
	<b>49</b> Credit for child and dependent care expenses. Attach Form 2441	49	
	<b>50</b> Education credits from Form 8863, line 19	50	
	<b>51</b> Retirement savings contributions credit. Attach Form 8880	51	
	<b>52</b> Child tax credit. Attach Schedule 8812, if required	52	
	<b>53</b> Residential energy credits. Attach Form 5695	53	
	<b>54</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	54	
	<b>55</b> Add lines 48 through 54. These are your total credits	55	
	<b>56</b> Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0.
	<b>57</b> Self-employment tax. Attach Schedule SE	57	
	<b>58</b> Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	58	
	<b>59</b> Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	<b>60a</b> Household employment taxes from Schedule H	60a	
	<b>60b</b> First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	<b>61</b> Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	<b>62</b> Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	62	
	<b>63</b> Add lines 56 through 62. This is your total tax	63	0.
<b>Payments</b>	<b>64</b> Federal income tax withheld from Forms W-2 and 1099	64	767.
	<b>65</b> 2017 estimated tax payments and amount applied from 2016 return	65	
	<b>66a</b> Earned income credit (EIC) <input type="checkbox"/> NO	66a	
	<b>66b</b> Nontaxable combat pay election <input type="checkbox"/>	66b	
	<b>67</b> Additional child tax credit. Attach Schedule 8812	67	
	<b>68</b> American opportunity credit from Form 8863, line 8	68	
	<b>69</b> Net premium tax credit. Attach Form 8962	69	
	<b>70</b> Amount paid with request for extension to file	70	
	<b>71</b> Excess social security and tier 1 RRTA tax withheld	71	
	<b>72</b> Credit for federal tax on fuels. Attach Form 4136	72	
	<b>73</b> Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	73	
	<b>74</b> Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	767.
<b>Refund</b>	<b>75</b> If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	767.
	<b>76a</b> Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	767.
Direct deposit? See instructions.	<b>b</b> Routing number: X X X X X X X X X X <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number: X X X X X X X X X X X X X X X X X		
	<b>77</b> Amount of line 75 you want applied to your 2018 estimated tax	77	
<b>Amount You Owe</b>	<b>78</b> Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	<b>79</b> Estimated tax penalty (see instructions)	79	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No Designee's name: _____ Phone no.: _____ Personal Identification number (PIN): _____		
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Date: 9-12-2018 Your occupation: IT Consultant Daytime phone number: _____		
	Date: 9-17-2018 Spouse's occupation: Education Specialist If the IRS sent you an Identity Protection PIN, enter it here (see Inst.): _____		
<b>Paid Preparer Use Only</b>	Print preparer's name: _____ Preparer's signature: _____ Date: _____ Check <input type="checkbox"/> if self-employed PTIN: _____		
	Firm's name: Self-Prepared 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.**

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

▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

<b>1</b> Name(s) shown on return <u>Stephanie</u>	<b>2</b> Your social security number <u>[redacted]</u>
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**3** Address  
[redacted]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2017,  
 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.

<b>5</b> Employer's or payer's name, address, and ZIP code <u>[redacted]</u>	<b>6</b> Employer's or payer's identification number (if known) <u>[redacted]</u>
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**7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.**

a Wages, tips, and other compensation . . . . . <u>0.00</u>	f State income tax withheld . . . . . <u>507.06</u>
b Social security wages . . . . . <u>0.00</u>	(Name of state) . <u>CA</u>
c Medicare wages and tips . . . . . <u>0.00</u>	g Local income tax withheld . . . . . <u>0.00</u>
d Social security tips . . . . . <u>0.00</u>	(Name of locality) _____
e Federal income tax withheld . . . . . <u>0.00</u>	h Social security tax withheld . . . . . <u>0.00</u>
	i Medicare tax withheld . . . . . <u>767.12</u>

**8 Form 1099-R. Enter distributions from pensions, annuities, retirement or 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?  
Line 7 (a), (b), (c), (d), (e), (g) and (h) were corrected as I did not receive any "wages" as defined in IRC Section 3401 (a) and Section 3121 (a) and others. Line 7 (f) and (i) were derived from the erroneous W-2 sent to me by the "payer" on line 5.

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
None

**General Instructions**

Section references are to the Internal Revenue Code.

**Future developments.** Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at [www.irs.gov/Form4852](http://www.irs.gov/Form4852).

**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

**Note:** Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit [www.SSA.gov/myaccount](http://www.SSA.gov/myaccount). Or, you may contact your local SSA office to verify wages reported by your employer.

**Will I need to amend my return?** If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

**Penalties.** The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  PayPal Inc. 2211 North First Street San Jose, California 95131 Ph No: 877-569-1129		FILER'S federal identification no. 770510487	OMB No. 1545-2205	Payment Card and Third Party Network Transactions
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		PAYEE'S taxpayer identification no. <del>XXXXXXXXXX</del>	2017	
Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$ 0.00	2 Merchant category code	Copy B For Payee  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
PAYEE'S name- RECIPIENT'S name  Piotr <del>XXXXXXXXXX</del> Street address (including apt. no.) <del>XXXXXXXXXX</del>		1b Card Not Present transactions \$ 0.00	3 Number of payment transactions 0	
City or town, state or province, country, and ZIP or foreign postal code <del>XXXXXXXXXX</del> , CA <del>XXXXXX</del>		4 Federal income tax withheld \$	5a January \$ 0.00	
PSE'S name and telephone number PayPal Inc. Ph No: 877-569-1129		5b February \$ 0.00	5c March \$ 0.00	
Account number (see instructions) 1179884533252635133		5d April \$ 0.00	5e May \$ 0.00	
		5f June \$ 0.00	5g July \$ 0.00	
		5h August \$ 0.00	5i September \$ 0.00	
		5j October \$ 0.00	5k November \$ 0.00	
		5l December \$ 0.00	6 State CA	
		7 State identification no.	8 State income tax withheld \$	

Form 1099-K

(Keep for your records)

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-K is submitted to rebut a document known to have been submitted by the party identified above as "FILER" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct and complete.

~~XXXXXXXXXX~~  
\_\_\_\_\_  
/s/

9-12-2018  
\_\_\_\_\_  
date