



Department of the Treasury
Internal Revenue Service

OMB Clearance No.: 1545-0074

AUSTIN TX 73301-0034

In reply refer to:
Apr. 17, 2018 LTR 12C 0 R
[REDACTED] 201712 30
00005273
BODC: WI

STEPHEN [REDACTED] & ISABELLE [REDACTED]

TX
[REDACTED]



013981

Social security number: [REDACTED]
BATCH 17090,13

Dear Taxpayer:

We received your Dec. 31, 2017, Form 1040EZ federal individual income tax return, but we need more information to process the return accurately. Unless required otherwise, send us your reply within 20 days from the date of this letter.

Enclose only the information requested and any forms, schedules or other information required to support your entries and a copy of this letter. Don't send a copy of your return unless we ask you to do so. Don't respond with a Form 1040X, Amended U.S. Individual Income Tax Return. We'll issue any refund due to you in about 6 to 8 weeks from the time we receive your response. If we don't receive a response from you, we may have to increase the tax you owe or reduce your refund.

To obtain the forms, schedules, or publications to respond to this letter, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).

To support the amount of wage or withholding entry of \$96,290.00 on line 7, Form 1040EZ, submit:

- Form W-2, Wage and Tax Statement
- Form W-2G, Certain Gambling Winnings
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.
- Other forms reporting wage or withholding

If you don't have the form you need, contact the issuer of the income statement for a copy and send it with this letter. Otherwise, send us the information in some substitute form. For example, you can send an earnings statement from your employer which shows year-to-date totals.

If you have questions about this letter, call the appropriate telephone number listed below:

- 800-829-0922 (Individual-Wage Earners)
- 800-829-8374 (Individual-Self Employed/Business Owners)
- 800-829-4059 (Telecommunication Device for the Deaf, TDD)
- +1-267-941-1000 (Outside of the United States), not toll-free

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STEPHEN & ISABELLE

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If you prefer, you can write to us at the address shown at the beginning of this letter.

If you want to send the information by fax, our fax number is 855-204-5020. Due to the high volume, we can't acknowledge receipt of your fax. Your faxed signatures will become a permanent part of your filing. Don't send another copy by mail. Doing so could delay the processing of your return. Be sure to put your taxpayer identification number on each page faxed. Include a cover sheet with the following information:

Date: _____

Attention: IC0 Rejects Team AUSPC

BATCH: BATCH 17090,13

Control number: ~

Your name: _____

Your taxpayer ID: _____

(Social Security or individual taxpayer identification number)

Tax period: _____

Number of pages faxed: _____

If you didn't file your tax return electronically and your filing requirements allow you this option, please consider this in the future. The e-file program will guide you through the steps of completing your tax return, so that you can help to avoid correspondence delays. For more information about electronic filing, ask your tax preparer or visit www.irs.gov.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Apr. 17, 2018

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STEPHEN & ISABELLE



013981

Sincerely yours,

A handwritten signature in cursive script that reads "Roger Bell".

Roger Bell
Mgr., Input Correction Operation

BATCH BATCH 17090,13

Enclosures:
Copy of this letter
Envelope

Roger Bell
IRS
Austin, TX 73301-0034

Reference: C
SS#: [REDACTED]
LTR 12C
April 24, 2018

Thank you for your letter, LTR 12C, dated April 17, 2018. A copy is included with this letter. We too appreciate and strive for truthful and accurate information. My concern is that in your letter you are requesting information already provided on Form 4852, Substitute for Form W-2, Wage and Tax Statement, which was included with our signed 1040EZ. Your letter states "To support the amount of wage or withholding entry of \$96,290.00 on line 7, Form 1040EZ, submit: W-2, Wage and Tax Statement...", etc. I'm assuming the number is rounded to the nearest whole number because the 1040EZ I filed actually has the total as \$96,290.46 on line 7. This total amount is derived by combining lines 7e, h, and i from both of our submitted Forms 4852.

Our Forms 4852 included with our signed 1040EZ already contain the information you seek and we would be remiss to now send and incorporate the disputed erroneous 3rd party W-2's into our 2017 filing record. In case you don't have our Forms 4852 I've included copies of both with this letter. Please note the instructions from the IRS website regarding Form 4852:

1. As per <https://www.irs.gov/forms-pubs/about-form-4852>, "Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by taxpayers or their representatives when:
 - a. Their employer or payer does not give them 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."

The "payer" had issued incorrect W-2's, thus disputed. The only appropriate form for corrections is the substitute for Form W-2, Form 4852. I believe that the "payer" also sends the IRS a Form W-2. If not and you need originals I may suggest contacting them using the information on lines 5 and 6 of Form 4852.

Thank you for your prompt attention to this matter. We have endeavored to provide a complete and correct return in order to facilitate the expeditious processing of such as we have no desire to delay or impede lawful process. I did not provide a telephone number as I prefer to keep a written record of our correspondence.

Sincerely,

Stephen

Isabelle

4/24/2018

04.24.2018