

Adrian [REDACTED]
c/o [REDACTED]
Anaheim, California [92804]

2/09/17

Franchise Tax Board
Post Office Box 942840
Sacramento California [94240-0001]
USPS Certified Mail no. 7016 0000 9559 0156

Re: 2017 – 540 and 4851 returns

Dear Sir, Madam,

Please find enclosed the filing of my 2017 540 California Resident Income Tax Return. Also enclosed is one attached 4852 Substitute for Form W-2 Wage and Tax Statements, due to the fact that the company that submitted Form W-2 erroneously alleged payments of Internal Revenue Code (IRS) 3121 and 3401 "wages". This reports are hereby disputed.

This Form 4852 is submitted to rebut the characterization of non-taxable payments to me as reportable "wages". I am neither and Federal/State "Employee" as defined in IRS Section 3401(c) (d), California RTC 17020.12, nor engaged in trade or business or engaged in "the performance of a function of public office" as defined in IRC Section 7701 (a) (26) and California RTC 17020. I am, also, not an "officer of a corporation".

I expect a full and complete refund of the overpayment showed in the 2016 Form attached.

Sincerely,

Adrian [REDACTED]
Non- (Federal/State) Employee, Non-U.S.
Person

JURAT,

State of California)
)ss.
Count of Orange)

*Please see notary
attached kw.*

Sworn to (or affirmed) and subscribed to me on this ____ day of _____, 2018 by Adrian [REDACTED] a man, provided to me on the basis of satisfactory evidence to be the one who appeared before me, and executed the forgoing instrument for the purpose stated therein and acknowledged that said execution was by his free act and deed.

Notary Public Signature

Date

CALIFORNIA JURAT WITH AFFIANT STATEMENT

GOVERNMENT CODE § 8202

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-6 to be completed only by document signer[s], not Notary)

Signature of Document Signer No. 1

Signature of Document Signer No. 2 (if any)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Orange

Subscribed and sworn to (or affirmed) before me

on this 9th day of February, 2018,
by Adrian _____
Date Month Year

(1) _____
(and (2) _____),
Name(s) of Signer(s)

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



Place Notary Seal and/or Stamp Above

Signature [Handwritten Signature]
Signature of Notary Public

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: 2017-540 and 4851 returns

Document Date: 2/9/18 Number of Pages: 1

Signer(s) Other Than Named Above: _____

Your name: [REDACTED]

Your SSN or ITIN: [REDACTED]

12	State wages from your Form(s) W-2, box 16.....	● 12	[REDACTED]	0	.00
13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.....	⊙ 13		-3000	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B.....	● 14			.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.....	15		-3000	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C.....	● 16			.00
17	California adjusted gross income. Combine line 15 and line 16.....	● 17		-3000	.00
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately..... \$4,236 • Married/RDP filing jointly, Head of household, or Qualifying widow(er)..... \$8,472 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions	● 18		4236	.00
19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-.....	⊙ 19		0	.00
<hr/>					
31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803.....	● 31		0	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$187,203, see instructions.....	⊙ 32		114	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-.....	⊙ 33		0	.00
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A.....	● 34			.00
35	Add line 33 and line 34.....	⊙ 35		0	.00
<hr/>					
40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.....	● 40			.00
43	Enter credit name [REDACTED] code ● [REDACTED] and amount.....	● 43			.00
44	Enter credit name [REDACTED] code ● [REDACTED] and amount.....	● 44			.00
45	To claim more than two credits, see instructions. Attach Schedule P (540).....	● 45			.00
46	Nonrefundable renter's credit. See instructions.....	● 46		60	.00
47	Add line 40 through line 46. These are your total credits.....	⊙ 47		60	.00
48	Subtract line 47 from line 35. If less than zero, enter -0-.....	⊙ 48		0	.00
<hr/>					
61	Alternative minimum tax. Attach Schedule P (540).....	● 61			.00
62	Mental Health Services Tax. See instructions.....	● 62			.00
63	Other taxes and credit recapture. See instructions.....	● 63			.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax.....	● 64		0	.00

Your name: [REDACTED]

Your SSN or ITIN: [REDACTED]

71	California income tax withheld. See instructions	71	1164	.00
72	2017 CA estimated tax and other payments. See instructions	72		.00
73	Withholding (Form 592-B and/or 593). See instructions	73		.00
74	Excess SDI (or VPDI) withheld. See instructions	74		.00
75	Earned Income Tax Credit (EITC)	75		.00
76	Add lines 71 through 75. These are your total payments. See instructions	76	1164	.00

91 Use Tax. Do not leave blank. See instructions ● 91 [0] .00

If line 91 is zero, check if: No use tax is owed.

You paid your use tax obligation directly to CDTFA.

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	92	1164	.00
93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91	93		.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	94	1164	.00
95	Amount of line 94 you want applied to your 2018 estimated tax	95		.00
96	Overpaid tax available this year. Subtract line 95 from line 94	96	1164	.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	97		.00



Your name:

[Redacted Name]

Your SSN or ITIN:

[Redacted SSN/ITIN]

	Code	Amount
California Seniors Special Fund. See instructions	● 400	[] .00
Alzheimer's Disease/Related Disorders Fund	● 401	[] .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	[] .00
California Breast Cancer Research Voluntary Tax Contribution Fund	● 406	[] .00
California Firefighters' Memorial Fund	● 406	[] .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	[] .00
California Peace Officer Memorial Foundation Fund	● 408	[] .00
California Sea Otter Fund	● 410	[] .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	[] .00
School Supplies for Homeless Children Fund	● 422	[] .00
State Parks Protection Fund/Parks Pass Purchase	● 423	[] .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	[] .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	[] .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	[] .00
Prevention of Animal Homelessness and Cruelty Fund	● 431	[] .00
Revive the Salton Sea Fund	● 432	[] .00
California Domestic Violence Victims Fund	● 433	[] .00
Special Olympics Fund	● 434	[] .00
Type 1 Diabetes Research Fund	● 435	[] .00
California YMCA Youth and Government Voluntary Tax Contribution Fund	● 436	[] .00
Habitat for Humanity Voluntary Tax Contribution Fund	● 437	[] .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	[] .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	[] .00
Rape Backlog Kit Voluntary Tax Contribution Fund	● 440	[] .00
110 Add code 400 through code 440. This is your total contribution	● 110	[] .00

Contributions

Your name: [REDACTED]

Your SSN or ITIN: [REDACTED]

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD
PO BOX 942867**

SACRAMENTO CA 94267-0001 ● 111 [] .00

Pay online – Go to ftb.ca.gov/pay for more information.

112 Interest, late return penalties, and late payment penalties 112 [] .00

113 Underpayment of estimated tax. Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 [] .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment. 114 [] .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: **FRANCHISE TAX BOARD
PO BOX 942840**

SACRAMENTO CA 94240-0001 ● 115 [] 1 1 6 4 .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number [] Checking ● Account number [] ● 116 Direct deposit amount [] .00

[] Savings []

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number [] Checking ● Account number [] ● 117 Direct deposit amount [] .00

[] Savings []

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature *Non-Fed./State Employee, Non-US person* Date [] Spouse's/RDP's signature (if a joint tax return, both must sign) []

Adrian [REDACTED] [] []

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

● Your email address. Enter only one email address. [] ● Preferred phone number []

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) []

Firm's name (or yours, if self-employed) **SELF PREPARED** ● PTIN []

Firm's address ● FEIN []

Do you want to allow another person to discuss this tax return with us? See instructions. ... ● Yes ● No

Print Third Party Designee's Name [] Telephone Number []

2017 California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

D (540)

Name(s) as shown on return

SSN or ITIN

ADRIAN [REDACTED]

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	[REDACTED]				
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
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n					
o					
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q					
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s					
t					
u					
v					

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568). 2 _____
- 3 Capital gain distributions (federal Form 1099-DIV, box 2a) 3 _____
- 4 Total 2017 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 4 _____
- 5 2017 loss. Add column (d) amounts of line 1 and line 2. 5 ([REDACTED])
- 6 California capital loss carryover from 2016, if any. See instructions. 6 (_____)
- 7 Total 2017 loss. Add line 5 and line 6 7 ([REDACTED])

2017 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540NR

Name(s) as shown on tax return

SSN

ADRIAN [REDACTED]

[REDACTED]

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

Follow Step 1 through Step 7 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Long or Short Form 540NR.

Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4) ● 2 [] -3000 [] .00
- 3 Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a) ● 3 [] .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income ● 4 [] 0 [] .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name <input checked="" type="radio"/>	[]	[]	[]
6 Last name <input checked="" type="radio"/>	[]	[]	[]
7 SSN ●	[]	[]	[]
8 Date of birth (mm/dd/yyyy). If born after 1998 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. <input checked="" type="radio"/>	[]	[]	[]
9 a Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	[]	[]	[]
b Was the child permanently and totally disabled during any part of 2017? If yes, go to line 10. If no, stop here. The child is not a qualifying child. <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	[]	[]	[]
10 Child's relationship to you. See instructions. <input checked="" type="radio"/>	[]	[]	[]
11 Number of days child lived with you in California during 2017. Do not enter more than 365 days. See instructions. <input checked="" type="radio"/>	[]	[]	[]

	Child 1	Child 2	Child 3
12 a Child's physical address during 2017 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
b City.	<input type="text"/>	<input type="text"/>	<input type="text"/>
c State.	<input type="text"/>	<input type="text"/>	<input type="text"/>
d ZIP code.	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . . ● 13 0.00

14 Prison inmate wages. See instructions. ● 14 .00

15 Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. ● 15 .00

16 Subtract line 14 and line 15 from line 13. ● 16 0.00

17 Nontaxable combat pay. See instructions. ● 17 .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. ● 18 .00

a Business name. ●

b Business address. ●

City, state, and zip code ●

c Business license number ●

d SEIN. ●

e Business code ●

19 California Earned Income. Add line 16, line 17, and line 18. ● 19 0.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, Line 23 ● 20 .00

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR (Long or Short), line 38. ● 21

22 Nonresident or Part-Year Resident EITC. Multiply line 20 by line 21. This amount should also be entered on Form 540NR (Long or Short), line 85 ● 22 .00

Smart Worksheets from your 2017 California Tax Return

SMART WORKSHEET FOR: Form 3514: California Earned Income Tax Credit

Investment Income Smart Worksheet	
Interest and Dividends	
1	Add and enter the amounts from federal Form 1040, line 8a and line 8b 1 _____
2	Enter the amount from Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b 2 _____
3	Enter the amount from federal Form 1040, line 9a 3 _____
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . 4 _____
Capital Gain Net Income	
5	Enter the amount from federal Form 1040, line 13. If the result is less than zero, enter -0- 5 _____ 0.
6	Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) 6 _____
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-) 7 _____ 0.
Passive Activities	
8	Enter the total of net income from passive activities included on federal Form 1040, line 17 8 _____
Other Activities	
9	Enter any income from the rental of personal property included on federal Form 1040, line 21. If the result is zero or less, enter -0- 9 _____
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Form 1040, line 36. 10 _____
11	Subtract line 10 from line 9. If the result is less than zero, enter -0- 11 _____
Investment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11 and enter the total. This is your investment income 12 _____ 0.
13	Is the amount on line 12 more than \$3,561? Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on Form 3514, line 4.

**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.**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.
▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return **Adrian** **2** Your social security number [redacted]

3 Address **c/o [redacted] Anaheim California [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.

5 Employer's or payer's name, address, and ZIP code **TIMECLOCK [redacted]** **6** Employer's or payer's identification number (if known) [redacted]

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>1163.59</u>
b Social security wages	<u>0</u>	(Name of state) <u>California</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)	
e Federal income tax withheld	<u>5,167</u>	h Social security tax withheld	<u>2,474</u>
		i Medicare tax withheld	<u>579</u>

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

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

9 How did you determine the amounts on lines 7 and 8 above?
"Payer" provided a W-2 erroneously alleged payment of an IRS Section 3121 or 3401 transaction in line 7(a) hereby disputed. I deny the allegation of said Payer that I had any IRS Section 3121 or 3401 transaction in 2017. I am not a Federal/State worker, Employee nor hold Public Office

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

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.
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. 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: