

To Whom It May Concern,

Please find enclosed the filing of a 2018 Form 1040 Income Tax Return. Please note that I have enclosed two attached 4852 Substitute for Form W-2 Wage and Tax statement, due to the fact that the Payer on Line 5 gave me an incorrect W-2. The Form W-2 provided to me and also submitted to you by Payer, erroneously alleged payments to me, under Title 26 - INTERNAL REVENUE CODE (IRC), Section 3401 - Definitions, Chapter 24 - COLLECTION OF INCOME TAX AT SOURCE ON WAGES, Subtitle C - Employment Taxes, as "wages." That report is hereby disputed.

The Form 4852 is submitted to rebut the characterization of non-taxable payments to me as reportable "wages." Payments made to me are not "wages" as defined in 26 U.S.C. 3401(a) being that I am not an "employee" as defined in 26 U.S.C. 3401(c). The amounts shown as deducted from the payments on the two attached Form 4852 are correct.

I look forward to receiving a full and complete refund of the overpayment shown on my 2018 Form 1040.

Thank you.

Respectfully,

PF2200567809 007



Department of Taxation and Finance
Resident Income Tax Return
New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2018, through December 31, 2018, or fiscal year beginning ... 18
and ending ...

For help completing your return, see the Instructions, Form IT-201-I.

Form fields for personal information: Your first name (AMEZERO), MI, Your last name (P. O'DONNELL), Your date of birth, Spouse's date of birth, Spouse's social security number, Apartment number, New York State county of residence (QUEENS), Country, School district name, School district code number, Taxpayer's date of death, Spouse's date of death.

- A Filing status: 1 [X] Single, 2 [ ] Married filing joint return, 3 [ ] Married filing separate return, 4 [ ] Head of household, 5 [ ] Qualifying widow(er)

- B Did you itemize your deductions on your 2018 federal income tax return? Yes [ ] No [X]
C Can you be claimed as a dependent on another taxpayer's federal return? Yes [ ] No [X]

- D1 Did you have a financial account located in a foreign country? Yes [ ] No [X]
D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax relief credit? Yes [ ] No [ ]
(2) Enter the amount ... .00

- D3 Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? Yes [ ] No [X]
E (1) Did you or your spouse maintain living quarters in NYC during 2018? Yes [ ] No [ ]
(2) Enter the number of days spent in NYC in 2018 (any part of a day spent in NYC is considered a day) .....
F NYC residents and NYC part-year residents only (see page 15):
(1) Number of months you lived in NYC in 2018 .....
(2) Number of months your spouse lived in NYC in 2018 .....
G Enter your 2-character special condition code(s) if applicable (see page 15) .....

H Dependent information (see page 16)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmd/yyyy). The table is currently empty.

If more than 7 dependents, mark an X in the box. [ ]



For office use only

PF2200567809 001
0.00

**Federal Income and adjustments** (see page 16)

		Whole dollars only	
1	Wages, salaries, tips, etc.	1	0.00
2	Taxable interest income	2	0.00
3	Ordinary dividends	3	0.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	0.00
5	Alimony received	5	0.00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	0.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	0.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	0.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	9	0.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10	0.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	0.00
12	Rental real estate included in line 11	12	0.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	0.00
14	Unemployment compensation	14	0.00
15	Taxable amount of social security benefits (also enter on line 27)	15	0.00
16	Other income (see page 16) Identify:	16	0.00
17	Add lines 1 through 11 and 13 through 16	17	0.00
18	Total federal adjustments to income (see page 16) Identify:	18	0.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	0.00

**New York additions** (see page 17)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	0.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)	21	0.00
22	New York's 529 college savings program distributions (see page 17)	22	0.00
23	Other (Form IT-226, line 9)	23	0.00
24	Add lines 19 through 23	24	0.00

**New York subtractions** (see page 18)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	0.00
26	Pensions of NYS and local governments and the federal government (see page 18)	26	0.00
27	Taxable amount of social security benefits (from line 15)	27	0.00
28	Interest income on U.S. government bonds	28	0.00
29	Pension and annuity income exclusion (see page 19)	29	0.00
30	New York's 529 college savings program deduction/earnings	30	0.00
31	Other (Form IT-225, line 18)	31	0.00
32	Add lines 25 through 31	32	0.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	0.00

**Standard deduction or Itemized deduction** (see page 21)

34	Enter your standard deduction (table on page 21) or your itemized deduction (from Form IT-196) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34	8000.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	0.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 21)	36	000.00
37	Taxable income (subtract line 36 from line 35)	37	0.00



as shown on page 1

**MITZEP P O'DONNELL**

**Tax computation, credits, and other taxes**

38	Taxable income (from line 37 on page 2)	38	0.00
39	NYS tax on line 38 amount (see page 22)	39	0.00
40	NYS household credit (page 21, table 1, 2, or 3)	40	0.00
41	Resident credit (see page 23)	41	0.00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	0.00
43	Add lines 40, 41, and 42	43	0.00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	0.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45	0.00
46	Total New York State taxes (add lines 44 and 45)	46	0.00

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

47	NYC taxable income (see instructions)	47	0.00
47a	NYC resident tax on line 47 amount (see page 23)	47a	0.00
48	NYC household credit (page 23)	48	0.00
49	Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	49	0.00
50	Part-year NYC resident tax (Form IT-360.1)	50	0.00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51	0.00
52	Add lines 49, 50, and 51	52	0.00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	0.00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	0.00
54a	MCTMT net earnings base	54a	0.00
54b	MCTMT	54b	0.00
55	Yonkers resident income tax surcharge (see page 26)	55	0.00
56	Yonkers nonresident earnings tax (Form Y-203)	56	0.00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	0.00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	0.00
59	Sales or use tax (see page 27; do not leave line 59 blank)	59	0.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

**Voluntary contributions (see page 28)**

60a	Return a Gift to Wildlife	60a	0.00	60o	Veterans' Homes	60o	0.00
60b	Missing/Exploited Children	60b	0.00	60p	Love Your Library Fund	60p	0.00
60c	Breast Cancer Research	60c	0.00	60q	Lupus Fund	60q	0.00
60d	Alzheimer's Fund	60d	0.00	60r	Military Family Fund	60r	0.00
60e	Olympic Fund (\$2 or \$4)	60e	0.00	60s	CUNY Fund	60s	0.00
60f	Prostate Cancer	60f	0.00				
60g	9/11 Memorial	60g	0.00				
60h	Volunteer Firefighting	60h	0.00				
60i	Teen Health Education	60i	0.00				
60j	Veterans Remembrance	60j	0.00				
60k	Homeless Veterans	60k	0.00				
60l	Mental Illness Anti-Stigma	60l	0.00				
60m	Women's Cancers Fund	60m	0.00				
60n	Autism Fund	60n	0.00				
60	Total voluntary contributions (add lines 60a through 60s)	60	0.00				
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	0.00				

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Enter amount from line 61 ..... **62** 0.00

**Payments and refundable credits** (see pages 29 through 32)

63 Empire State child credit	63	0.00
64 NYS/ NYC child and dependent care credit	64	0.00
65 NYS earned income credit (EIC)	65	0.00
66 NYS noncustodial parent EIC	66	0.00
67 Real property tax credit	67	0.00
68 College tuition credit	68	0.00
69 NYC school tax credit (fixed amount) (also complete F on page 1)	69	0.00
69a NYC school tax credit (rate reduction amount)	69a	0.00
70 NYC earned income credit	70	0.00
70a NYC enhanced real property tax credit	70a	0.00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	0.00
72 Total New York State tax withheld	72	710.00
73 Total New York City tax withheld	73	482.00
74 Total Yonkers tax withheld	74	0.00
75 Total estimated tax payments and amount paid with Form IT-370	75	0.00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13).  
Do not send federal Form W-2 with your return.

**76 Total payments** (add lines 63 through 75) ..... **76** 1191.00

**Your refund, amount you owe, and account information** (see pages 33 through 35)

77 Amount overpaid (see instructions)	77	1191.00
78 Amount of line 77 available for refund (subtract line 79 from line 77)	78	1191.00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	78a	0.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	1191.00

Mark one refund choice:  direct deposit to checking or savings account (fill in line 83) - or -  paper check

Refund? Direct deposit is the easiest, fastest way to get your refund.

**79** Amount of line 77 that you want applied to your 2019 estimated tax (see instructions) ..... **79** 0.00

**80** Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box  and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. .... **80** .00

See page 34 for payment options.

**81** Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 34) ..... **81** .00

**82** Other penalties and interest (see page 34) ..... **82** .00

See page 37 for the proper assembly of your return.

**83** Account information for direct deposit or electronic funds withdrawal (see page 35).  
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 35)

**83a** Account type:  Personal checking - or -  Personal savings - or -  Business checking - or -  Business savings

**83b** Routing number  **83c** Account number

**84** Electronic funds withdrawal (see page 35) ..... Date  Amount  **84** .00

<b>Third-party designee?</b> (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name E-mail:	Designee's phone number ( )	Personal identification number (PIN)
<b>Preparer's information</b> Preparer's signature: _____ Preparer's printed name: _____ Firm's name (or yours, if self-employed): _____ Address: _____ E-mail: _____		<b>Taxpayer(s) must sign here.</b> You: _____ You: _____ Spot: _____ Date: <u>04/01/2022</u> ( ) Daytime phone number: _____ E-mail: _____	
Preparer's NYTPRIN: _____ NYTPRIN excl. code: _____		Preparer's PTIN or SSN: _____ Employer identification number: _____ Date: _____	



See instructions for where to mail your return.

4852

(Rev. September 2018)

Department of the Treasury  
Internal Revenue Service

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 or 1040X.

OMB No. 1545-0074

1 Name(s) shown on return

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

4 Enter year in space provided and check one box. For the tax year ending December 31, 2018,  
I have been unable to obtain (or have received an incorrect)  Form W-2 OR  Form 1099-R.  
I have advised 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.

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	_____	f State income tax withheld	_____
b Social security wages	_____	(Name of state) .	<u>NEW YORK</u> 709.66
c Medicare wages and tips	_____	g Local income tax withheld	_____
d Social security tips	_____	(Name of locality) .	<u>NYC</u> 480.65
e Federal income tax withheld	<u>7863.24</u>	h Social security tax withheld	_____
		i Medicare tax withheld	<u>217.50</u>

6 Employer's or payer's TIN (if known) 26-1266571

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"/>	(Name of state) .	_____
d Total distribution	_____	h Local income tax withheld	_____
e Capital gain (included in line 8b)	<input type="checkbox"/>	(Name of locality) .	_____
		i Employee contributions	_____
		j Distribution codes	_____

9 How did you determine the amounts on lines 7 and 8 above?  
AMOUNTS DETERMINED ON LINE 7(a)(b)(c) WERE PROVIDED BY PAYER ON LINE 5 IN AN INCORRECT W-2. LINE 7(a)(b)(c) ARE HEREBY CORRECTED. I DID NOT RECEIVE ANY "WAGES" AS I AM NOT AN "EMPLOYEE" AS DEFINED IN 26 USC 3401(a) + 3401(c).

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. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to [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 don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must 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 also will 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 indicates that the information reported on your original return is incorrect, 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:

**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 or 1040X.  
 ▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

OMB No. 1545-0074

1 Name(s) shown on return  
A. J. ...

4 Enter year in space provided and check one box. For the tax year ending December 31, 2018.  
 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.

		6 Employer's or payer's TIN (if known) <u>20-0339849</u>			
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.					
a	Wages, tips, and other compensation	<u>18.56</u>	f	State income tax withheld	
b	Social security wages	<u>0</u>		(Name of state)	
c	Medicare wages and tips	<u>0</u>	g	Local income tax withheld	<u>0.20</u>
d	Social security tips	<u>0</u>		(Name of locality)	
e	Federal income tax withheld	<u>18.56</u>	h	Social security tax withheld	<u>27.90</u>
			i	Medicare tax withheld	<u>6.52</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"/>		(Name of state)	
d	Total distribution	<input type="checkbox"/>	h	Local income tax withheld	
e	Capital gain (included in line 8b)			(Name of locality)	
			i	Employee contributions	
			j	Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?  
AMOUNTS DETERMINED ON LINE 7 (a) (3) (iv) WERE PROVIDED BY PAYER ON LINES IN AN INCORRECT W-2. LINES 7(a) (b) (c) ARE HEREBY CORRECTED. I DID NOT RECEIVE ANY "WAGES" AS I AM NOT AN "EMPLOYEE" AS DEFINED IN 26 USC 3401(a) 3401(c)

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.  
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**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 don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must 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 also will 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.

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**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 indicates that the information reported on your original return is incorrect, 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: