



OMB Clearance No.: 1545-0074

OGDEN UT 84201-0034

In reply refer to: 0426127353
May 12, 2026 LTR 12C 0 R
[REDACTED] 202512 30
Input Op: 0426127353 00007277
BODC: WI

BEN M PEZZANO
[REDACTED]



066468

Social Security number: [REDACTED]

86221-111-21531-6

Dear Taxpayer:

We received your Dec. 31, 2025, Form 1040 federal individual income tax return, but we need more information to process the return accurately. Unless otherwise required, send us your reply within 20 days from the date of this letter.

Enclose only the information we 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 1040-X, Amended U.S. Individual Income Tax Return. We'll issue any refund due to you in 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.

Visit [IRS.gov/Forms](https://www.irs.gov/Forms) for tax forms and publications.

To support the amount of wage or withholding entry of \$6,758.83 on line 25d of Form 1040 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 a copy of this letter. Otherwise, send us the information in a substitute format. For example you can send an earnings statement or paystub from your employer which shows year-to-date totals.

You can submit the requested forms, schedules, or other information online by visiting [IRS.gov/Connect](https://www.irs.gov/Connect). You will need to sign-in or create an account to upload your documents. Be sure to write your control number 86221-111-21531-6 on your response.

You can fax your information to 855-309-9361 using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security

0426127353
May 12, 2026 LTR 12C 0 R
[REDACTED] 202512 30
Input Up: 0426127353 00007279

BEN M PEZZANO
[REDACTED]



066468

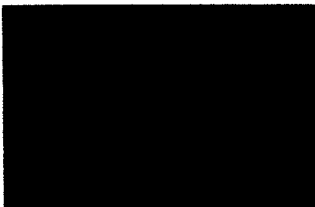
Thank you for your cooperation.

BATCH 9999
86221-111-21531-6

Enclosures:



Benjamin Pezzano



Re: Control Number 86221-111-21531-6 ; Reference # 0426127353

To Whom It May Concern:

This is in response to your May 12th, 2026 correspondence regarding my 2025 Form 1040 Individual filing.

My return was filed accurately as submitted. The original information return incorrectly characterized the payments reported, and my filing corrected those reporting errors.

As part of that correction process, a Form 4852 was used in accordance with its instructions and intended purpose. Form 4852 is specifically provided for use when a Form W-2 is unavailable or incorrect and substitute information must be supplied reflecting amounts properly reportable. Its use in this filing was appropriate because the original information return did not accurately reflect the amounts reportable under the Internal Revenue Code.

The enclosed documents are provided to substantiate the return as filed and include:

- (1) Form 4852
- (2) Corrected Forms 1099 INT, 1099-NEC, & (1) Corrected Schedule K1

These materials support the amounts reported on the return as filed.

Please process the return accordingly. If additional information is required, please identify the specific item requiring clarification.

I declare these statements and documents are correct and complete to the best of my knowledge and accuracy.

Sincerely,

Benjamin Pezzano