



Department of the Treasury
Internal Revenue Service

STOP 6120

KANSAS CITY MO 64999

OMB Clearance No.: 1545-0074

In reply refer to: 0927888943

Apr. 25, 2023 LTR 12C 0 R

***-**-202212 30

Input Op: 0927888943 00004362

BODC: WI

BRETT LACKEY & T MARTINDALE-LACKEY

TRAFALGAR IN 46181

071238

Social Security number: ***-**-
BATCH 11776,14 09221-084-63820-3

Dear Taxpayer:

We received your Dec. 31, 2022, Form 1040 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 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.

Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

To support the amount of wage or withholding entry of \$27,188.64 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 some substitute form. For example, you can send an earnings statement or paystub from your employer which shows year-to-date totals.

You can fax your information to 855-892-7588 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 policies. 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 processing of your return. Be sure to put your taxpayer identification

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TRAFALGAR IN 46181

number on each page faxed. Include a cover sheet with the following information:

Date
Attention: ICO Rejects Team KCSPC
BATCH: 11776,14
Control number: 09221-084-63820-3
Your name
Your taxpayer ID (Social Security or individual taxpayer identification number)
Tax period
Number of faxed pages

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

If you prefer, you can write to us at the address at the top of the first page of this letter.

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/efile.

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

Keep a copy of this letter and any documents you send us with this response for your records.

Thank you for your cooperation.

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Apr. 25, 2023 LTR 12C 0 R
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BRETT LACKEY & T MARTINDALE-LACKEY
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TRAFALGAR IN 46181



071238

Sincerely yours,

Christina Brandon

Christina Brandon
Operation Mgr., Input Correction

BATCH 11776,14
09221-084-63820-3

Enclosures:
Copy of this letter
Envelope

Brett Lackey & Tori Martindale-Lackey

[REDACTED]
Trafalgar, Indiana [46181]

April 28, 2023

IRS

STOP 6120

KANSAS CITY, MO 64999

Regarding IRS LTR12C (0927888943), OMB Clearance No: 1545-0074, received April 24, 2023, and dated April 25, 2023 (copy attached).

To Whom it May Concern:

Our return for tax year ending December 31, 2022, was mailed to your office on March 10, 2023 via Certified Mail #7018 1130 0000 9576 6183 with return receipt attached and stamped as received by a representative from your office on March 23, 2023. Enclosed with said return were two (2) Form 4852, Substitute for Form W-2, Wage & Tax Statement (copies attached). Both Form 4852 were submitted to correct 1) an erroneous W-2 submitted by Payer listed on line 5 because Payer incorrectly classified payments as "wages," and thus incorrectly withheld federal income tax, social security tax, and Medicare tax from payments and 2) an erroneous 1099-R submitted by Payer listed on line 5 because Payer incorrectly classified payments as a taxable distribution from Pensions, Annuities, Retirement or Profit-Sharing plans, IRAs, Insurance Contracts, etc, and thus incorrectly withheld federal income tax from the distribution.

Refer to the General Instructions for completing Form 4852, which states: *"Purpose of form. Form 4852 serves as a substitute for Forms W-2...and 1099-R...and is completed by you or your representatives when...(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."*

Stated in part in your LTR12C is that *"we need more information to process the return accurately."* Also stated in the letter is *"to support the amount of wage or withholding entry of \$27,188.64 on line 25d of Form 1040 submit Form W-2, Wage and Tax Statement...Form 1099-R, Distribution from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc."* It would be inaccurate and negligent for us to furnish you with a W-2 and 1099-R that contain erroneous information also known as *"BAD PAYER DATA"* as defined in *IRM 4.2.1.24 (05-29-2019) Identification of Bad Payer Information: "Nontaxable income reported as taxable."*

LTR12C clearly states that if we don't have the form we need, **we may send you the information in some substitute form.** Please note that by submitting a Form 4852 to correct errors on both Brett's W-2 and 1099-R with our 1040 joint return, we have already provided you with the information in a **substitute form** that is required to support the amount of withholding entered on line 25d of Form 1040. Both

submitted Form 4852s contain the names, addresses, TIN numbers of Payers, and all other necessary information.

To further support our claim of \$27,188.64 in federal tax withholdings, however, we have also attached an earnings statement and distribution summary from Payers showing the withholdings totals for 2022 as this is stated in LTR12C to be an acceptable way to provide you with this information ("*other forms reporting withholdings*").

In summary, listed below are all the forms and information submitted to the IRS to-date that are required to accurately process the return:

1. One (1) Form 4852 Substitute for Form W-2 attached to our 1040 joint return, and one (1) Form 4852 Substitute for Form 1099-R attached to our 1040 joint return. Please note that these are the only appropriate forms accepted to correct an erroneous W-2 or 1099-R and explicitly stated by the IRS to support the amount of federal withholdings in a substitute form.
2. Lines 7(a), 7(b), 7(c), and 7(d) on Form 4852 Substitute for W-2 **are the corrected** amounts of "wages, tips, and other compensation," "social security wages," "Medicare wages and tips," and "social security tips," respectively, for 2022. See rebuttal in box 9 of the form.
3. Lines 7(e), 7(h), and 7(i) **are the correct Federal taxes withheld** for 2022 obtained from Payer and provided to you by the Payer.
4. Lines 8(a) and 8(f) on Form 4852 Substitute for 1099-R **are the correct amounts** obtained from Payer and provided to you by the Payer.
5. Line 8(b) **is the corrected "taxable amount."** See rebuttal in box 9 of the form.
6. Both Payers reported erroneous information to your agency (i.e. BAD PAYER DATA). You already have in your possession all the necessary information to verify line 25d and accurately process our 2022 Form 1040 and refund.
7. The amount of **Federal income tax withheld** is equal to the **sum** of line items 7(e) (**\$10,775.92**), 7(h) (**\$7,333.87**), 7(i) (**\$1,715.18**) from substitute W-2 and line 8(f) (**\$7,363.67**) from substitute 1099-R, totaling **\$27,188.64** as entered on line 25d of Form 1040.
8. Attached earnings statement and distribution summary from Payers showing total 2022 federal withholdings totaling \$27,188.64.

Regarding the amount on line 25d: please note that no monies or payments were received by us from any government agency, whether Federal, State, or Local, in connection with the performance of the functions of a public office, or otherwise constituted gains, profits, or income within the definitions of relevant law as no federal privileges were exercised.

Thank you for your attention to this matter. We anticipate a full refund of all Federal income tax withheld totaling \$27, 188.64 as submitted on our 2022 1040 tax return.

Respectfully,

By: *Brett Lackey* By: *Tori Martindale-Lackey*
Brett Lackey & Tori Martindale-Lackey