

2022 Sworn Statement  
By Christopher M. Brenner

April 18, 2022

Dear IRS Secretary or Representative,

Please find enclosed the original filing of my 2021 Tax Year 1040 return. I've enclosed one (1) 4852 form and your statements to correct incorrectly reported 1099s and a W2.

The Forms 4852 submitted with my 2021 1040 form is to rebut and correct information on documents known to have been submitted to the IRS by the party on line 5 of each form 4852 referred to as "payer", who erroneously alleged that I, Christopher M. Brenner, received "wages" from them connected to a "trade or business".

These allegations are erroneous as payments made to me by payer did not result from any federal taxable activity whatsoever and do not constitute any taxable income under relevant income tax law.

W2's are explicitly confined to reports of only statutorily defined "wage" payments, and the reports made by payer showed "wages" that didn't qualify and are therefore erroneous.

The withheld amount shown is correct and provided to me by payer and should already be part of IRS record as provided to you by the payer.

Note: Social Security tax withheld and Medicare tax withheld are included in line 25a and 25d of Form 1040 as these monies were withheld from non-taxable payments. I am requesting a full refund in the amount listed on line 35a.

There is no evidence whatsoever that payer is involved in any activities or a status what would consider payments made to me subject to federal income excise tax. Nor am I involved in, nor done any work for the federal government that is eligible for federal income excise tax.

I do not know why payer would report these payments as "income".

Under penalty of perjury, I declare these statements and accompanying document forms 4852 true, correct and complete to the best of my knowledge.

Sincerely,

A handwritten signature in dark ink, appearing to read "Christopher M. Brenner". The signature is fluid and cursive, with a long horizontal stroke at the end.

Christopher M. Brenner,  
of my own right and without representation, with explicit  
reservation of all my rights and without prejudice.

Date: 4/18/2022

"wages" defined in 26 USC section 3401(a) and section 3121 (a)  
"trade or business" defined in 26 USC section 7701 (26)

**Filing Status** ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial CHRISTOPHER M		Last name BRENNER		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State MI ZIP code [REDACTED]	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

**Standard Deduction** **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	0
	2a	Tax-exempt interest	2a	b Taxable interest	2b
	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRA distributions	4a	b Taxable amount	4b
	5a	Pensions and annuities	5a	b Taxable amount	5b
	6a	Social security benefits	6a	b Taxable amount	6b
<b>Standard Deduction for—</b> <ul style="list-style-type: none"> <li>• Single or Married filing separately, \$12,550</li> <li>• Married filing jointly or Qualifying widow(er), \$25,100</li> <li>• Head of household, \$18,800</li> <li>• If you checked any box under Standard Deduction, see instructions.</li> </ul>	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		7	
	8	Other income from Schedule 1, line 10		8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		9	0
	10	Adjustments to income from Schedule 1, line 26		10	
	11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>		11	0
	12a	<b>Standard deduction or itemized deductions</b> (from Schedule A)		12a	12550
	b	Charitable contributions if you take the standard deduction (see instructions)		12b	
	c	Add lines 12a and 12b		12c	12550
	13	Qualified business income deduction from Form 8995 or Form 8995-A		13	
	14	Add lines 12c and 13		14	12550
15	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-		15	0	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2021)

	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	
	19 Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24 Add lines 22 and 23. This is your <b>total tax</b>	24	0
	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	12160
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	12160
	26 2021 estimated tax payments and amount applied from 2020 return	26	
	27a Earned income credit (EIC)	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
	b Nontaxable combat pay election	27b	
	c Prior year (2019) earned income	27c	
	28 Refundable child tax credit or additional child tax credit from Schedule 8812	28	
	29 American opportunity credit from Form 8863, line 8	29	
	30 Recovery rebate credit. See instructions	30	
	31 Amount from Schedule 3, line 15	31	
	32 Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	
	33 Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	12160
	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	12160
	35a Amount of line 34 you want <b>refunded</b> (see instructions) 8888 is attached, check here <input type="checkbox"/>	35a	12160
Direct deposit? See instructions.	b Routing number		
	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number		
	36 Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	36	
	37 <b>Amount you owe.</b> Subtract line 33 from line 24. For details on how to pay, see instructions	37	0
	38 Estimated tax penalty (see instructions)	38	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
Joint return? See instructions. Keep a copy for your records.	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)		
	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
	Phone no.	Email address	
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date
	Firm's name	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's address	Phone no.	Firm's EIN

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2021)

Form **4852**  
(Rev. September 2020)

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

OMB No. 1545-0074

Attachment  
Sequence No. 04

**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) 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 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 to file with your return.

<b>1 Name(s) shown on return</b> CHRISTOPHER MAYO BRENNER		<b>2 Your social security number</b> [REDACTED]																												
<b>3 Address</b> [REDACTED]																														
<b>4 Enter year in space provided and check one box.</b> For the tax year ending December 31, <u>2021</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> 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.																														
<b>5 Employer's or payer's name, address, and ZIP code</b> UNIVERSITY OF MICHIGAN PAYROLL OFFICE 3003 S. STATE STREET ANN ARBOR MI 48109-1279		<b>6 Employer's or payer's TIN (if known)</b> 38-6006309																												
<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld. <table border="0"><tr><td>a Wages, tips, and other compensation</td><td>_____</td><td>f State income tax withheld</td><td>2458</td></tr><tr><td>b Social security wages</td><td>_____</td><td>(Name of state) <u>MICHIGAN</u></td><td></td></tr><tr><td>c Medicare wages and tips</td><td>_____</td><td>g Local income tax withheld</td><td>_____</td></tr><tr><td>d Social security tips</td><td>_____</td><td>(Name of locality) _____</td><td></td></tr><tr><td>e Federal income tax withheld</td><td>7122</td><td>h Social security tax withheld</td><td>4083</td></tr><tr><td></td><td></td><td>i Medicare tax withheld</td><td>955</td></tr></table>			a Wages, tips, and other compensation	_____	f State income tax withheld	2458	b Social security wages	_____	(Name of state) <u>MICHIGAN</u>		c Medicare wages and tips	_____	g Local income tax withheld	_____	d Social security tips	_____	(Name of locality) _____		e Federal income tax withheld	7122	h Social security tax withheld	4083			i Medicare tax withheld	955				
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<b>8 Form 1099-R.</b> Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc. <table border="0"><tr><td>a Gross distribution</td><td>_____</td><td>f Federal income tax withheld</td><td>_____</td></tr><tr><td>b Taxable amount</td><td>_____</td><td>g State income tax withheld</td><td>_____</td></tr><tr><td>c Taxable amount not determined</td><td><input type="checkbox"/></td><td>(Name of state) _____</td><td></td></tr><tr><td>d Total distribution</td><td><input type="checkbox"/></td><td>h Local income tax withheld</td><td>_____</td></tr><tr><td>e Capital gain (included on line 8b)</td><td>_____</td><td>(Name of locality) _____</td><td></td></tr><tr><td></td><td></td><td>i Employee contributions</td><td>_____</td></tr><tr><td></td><td></td><td>j Distribution codes</td><td>_____</td></tr></table>			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 on line 8b)	_____	(Name of locality) _____				i Employee contributions	_____			j Distribution codes	_____
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		j Distribution codes	_____																											

**9 How did you determine the amounts on lines 7 and 8 above?**  
Lines 7(a)(b) and (c) are corrected as I did not receive any "wages" as defined in 3401(a) and 3121(a) in 26 USC. Lines 7(e)(h) and (i) were derived from the W-2 provided by the payer listed on Line 5.

**10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), 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 (original or corrected) 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 (original or corrected) 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 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.