

2022 Sworn Statement
By Christopher M. Brenner

April 18, 2022

Dear MI Department of Treasury Secretary or Representative,

Please find enclosed the original filing of my 2021 Tax Year MI-1040 return. I've enclosed two (2) 4852 forms and your statements to correct incorrectly reported 1099s and a W2.

The Forms 4852 submitted with my 2021 MI-1040 form is to rebut and correct information on documents known to have been submitted 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 the record as provided to you by the payer.

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

Sincerely,



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)

2021 MICHIGAN Individual Income Tax Return MI-1040

Amended Return (Include Schedule AMD) []

Return is due April 18, 2022. Type or print in blue or black ink.

1. Filer's First Name CHRISTOPHER, M.I. M, Last Name BRENNER, 2. Filer's Full Social Security No. [REDACTED], 4. School District Code (5 digits - see page 60) 81120

5. STATE CAMPAIGN FUND. Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. [] Filer b. [] Spouse. 6. FARMERS, FISHERMEN, OR SEAFARERS. [] Check this box if 2/3 of your income is from farming, fishing, or seafaring.

7. 2021 FILING STATUS. Check one. a. [X] Single b. [] Married filing jointly c. [] Married filing separately. 8. 2021 RESIDENCY STATUS. Check all that apply. a. [X] Resident b. [] Nonresident c. [] Part-Year Resident

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.). Table with columns for exemption type, amount, and total.

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions) 0.00. 11. Additions from Schedule 1, line 9. Include Schedule 1 0.00. 12. Total. Add lines 10 and 11 0.00. 13. Subtractions from Schedule 1, line 29. Include Schedule 1 0.00. 14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" 0.00. 15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19. 4900.00. 16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" 0.00. 17. Tax. Multiply line 16 by 4.25% (0.0425) 0.00.

NON-REFUNDABLE CREDITS. 18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions) 0.00. 19. Michigan Historic Preservation Tax Credit carryforward (see instructions) 0.00. 20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0" 0.00.

Filer's Full Social Security Number



21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642.....	22.	0	00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. Total Tax Liability. Add lines 21, 22 and 23	24.	0	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25.	0	00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5	26.	0	00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.....	27a.	0	00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581.....	28.	0	00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.	0	00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	30.	2489	00
31. Estimated tax, extension payments and 2020 credit forward.....	31.	0	00
32. 2021 AMENDED RETURNS ONLY. Taxpayers completing an original 2021 return should skip to line 33. Amended returns must include Schedule AMD (see instructions). 32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c. 32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33.	2489	00

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions. Include interest <input type="text"/> 00 and penalty <input type="text"/> 00	34.	0	00
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33	35.	2489	00
36. Credit Forward. Amount of line 35 to be credited to your 2022 estimated tax for your 2022 tax return	36.	0	00
37. Subtract line 36 from line 35.....	37.	2489	00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2020, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2021 (MM-DD-YYYY)		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer <input type="text"/>	Spouse <input type="text"/>	Preparer's PTIN, FEIN or SSN	
Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's Name (print or type)	
Filer's Signature <i>Christopher M. Jenner</i>	Date 4/18/22	Preparer's Signature	
Spouse's Signature	Date	Preparer's Business Name, Address and Telephone Number	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

Refund, credit, or zero returns. Mail your return to: Michigan Department of Treasury, Lansing, MI 48956
 Pay amount on line 34 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

2021 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2021, you must complete a *Withholding Tax Schedule (Schedule W)* to claim the withholding on your *Individual Income Tax Return (MI-1040, line 30)*. Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name CHRISTOPHER	M.I. M	Last Name BRENNER	
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
<input checked="" type="checkbox"/>	38-6006309	UNIVERSITY OF MICHIGAN	0 00	2458 00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. SUBTOTAL. Enter total of Table 1, column E.				2458 00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
<input checked="" type="checkbox"/>	82-2826183	TIAA ADMIN SERVICES LLC	0 00	31 00
			00	00
			00	00
			00	00
			00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
5. SUBTOTAL. Enter total of Table 2, column E.				31 00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....				2489 00

**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, 1040-SR, or 1040-X.

Attachment
Sequence No. 04

▶ Go to www.irs.gov/Form4852 for the latest information.

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.

1 Name(s) shown on return
CHRISTOPHER MAYO BRENNER

4 Enter year in space provided and check one box. For the tax year ending December 31, 2021,
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
UNIVERSITY OF MICHIGAN PAYROLL OFFICE
3003 S. STATE STREET ANN ARBOR MI 48109-1279

6 Employer's or payer's TIN (if known)
38-6006309

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

a Wages, tips, and other compensation	_____	f State income tax withheld	2458
b Social security wages	_____	(Name of state)	MICHIGAN
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

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 on line 8b)	_____	(Name of locality)	_____
		i Employee contributions	_____
		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.

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.

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.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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1 Name(s) shown on return
CHRISTOPHER MAYO BRENNER

4 [Redacted]

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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
TIAA ADMINISTRATIVE SERVICES LLC 8500 ANDREW CARNEGIE BOULEVARD
CHARLOTTE, NC 28262

6 Employer's or payer's TIN (if known)
82-2826183

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)	_____
c Medicare wages and tips	_____	g Local income tax withheld	_____
d Social security tips	_____	(Name of locality)	_____
e Federal income tax withheld	_____	h Social security tax withheld	_____
		i Medicare tax withheld	_____

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	_____ 31
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	MICHIGAN
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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