

Sworn Statement

By Christopher J. Wendell and Nancy A. Wendell

April 6th, 2020

Dear Sir or Madam,

Please find enclosed the original filing of our joint 2019 Tax Year 1040 Return. We have also enclosed one (1) 4852 form and one (1) rebuttal instrument to correct erroneous form 1120-S/ Schedule K-1.

The one (1) 4852 form is being submitted to rebut and correct information on one (1) W-2 document that is known to have been submitted to the IRS by the entity on line 5 of the 4852 form listed as "payer". The W-2 document erroneously alleges that I, Christopher J. Wendell, "recipient", received payments from listed "payer" during or connected to a "trade or business", federal or federally connected employment, investment, or other taxable activities.

The payments made to me, Christopher J. Wendell, by the "employer" or "payer" on each document, did not result from any federally taxable activity whatsoever and do not constitute any taxable income under relevant Income Tax Law, specifically Section 3401(a) and Section 3121(a) of IRC Title 26. The amounts shown as "federal income tax withheld" are correct according to information provided to me, Christopher J. Wendell, by each "payer" and should already by part of the IRS records as provided to you by each "payer". Please note that any "Social Security Tax withheld" and "Medicare Tax withheld" are included on line 7 of the one (1) 4852 form as these were also withheld from non-taxable payments.

All evidence, to our knowledge, concludes that no "payer" named in these two (2) documents is connected with any activity or of a status which would render payments to me subject to federal income excise tax. Nor am I, Christopher J. Wendell, of any status or connected with any activity that would leave my income subject to federal income tax. I cannot explain the reasons for which the "payers" reported these payments as income.

Under penalty of perjury, I declare that these statements and accompanying documents to the best of my knowledge and belief, are true, correct, and complete.

Sincerely,

Christopher J. Wendell

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

Nancy A. Wendell

and Nancy A. Wendell (joint filer),
of my own right and without representation,
with explicit reservation of all my rights and without prejudice,

Attachments:

1x Form 1040

1x Form 4852

1x Rebuttal instrument for erroneous K-1 submitted by [REDACTED]

Filing Status [] Single [x] 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 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.

Personal information section including name, address, and social security numbers for taxpayer and spouse.

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, 1955 [] Are blind Spouse: [] Was born before January 2, 1955 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Lists Charles J. Wendell, Samuel C. Wendell, and Grace E. Wendell.

Main income and deduction table with columns for description, amount, and sub-amounts. Includes lines 1 through 11b, showing total income of 24400 and taxable income of 0.

Standard Deduction for— • Single or Married filing separately, \$12,200 • Married filing jointly or Qualifying widow(er), \$24,400 • Head of household, \$18,350 • If you checked any box under Standard Deduction, see instructions.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	0
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	0
13a	Child tax credit or credit for other dependents	13a	0
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	0
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	0
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	0
16	Add lines 14 and 15. This is your total tax	16	0
17	Federal income tax withheld from Forms W-2 and 1099	17	156437
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	0
19	Add lines 17 and 18e. These are your total payments	19	156437
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	156437
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	21a	156437
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	0
23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24	Estimated tax penalty (see instructions)	24	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

(Other than paid preparer) Designee's name **Christopher J. Wendell** Phone no. **6517476736** Personal identification number (PIN)

Sign Here

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.

Joint return? See instructions. Keep a copy for your records.	Your signature <i>Christopher J. Wendell</i>	Date 7/14/20	Your occupation Physician	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <i>Nancy A. Wendell</i>	Date 7/14/20	Spouse's occupation Homemaker	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.		Firm's EIN	
Firm's address				

**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 for the latest information.

1 (Name(s) shown on return) Christopher J Wendell
2 (Your social security number) [REDACTED]

3 (Address) [REDACTED] Hudson, WI 540167407

4 Enter year in space provided and check one box. (For the tax year ending December 31, 2019,
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) [REDACTED]
Roseville, MN 55113
6 (Employer's or payer's TIN (if known)) [REDACTED]

7 (Form W-2. Enter wages, tips, other compensation, and taxes withheld.)	
a(Wages, tips, and other compensation	0.
b(Social security wages	0.
c(Medicare wages and tips	0.
d(Social security tips	0.
e(Federal income tax withheld	136,707.99
f(State income tax withheld	43315.12
g(Local income tax withheld	0.
h(Social security tax withheld	8239.80
i(Medicare tax withheld	11488.75

8 (Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.)	
a(Gross distribution	
b(Taxable amount	
c(Taxable amount not determined	<input type="checkbox"/>
d(Total distribution	<input type="checkbox"/>
e(Capital gain (included on line 8b)	
f(Federal income tax withheld	
g(State income tax withheld	
h(Local income tax withheld	
i(Employee contributions	
j(Distribution codes	

9 (How did you determine the amounts on lines 7 and 8 above?)
See Line 9

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.
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 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 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. 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 1040-X, 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:

Additional information from your 2019 Federal Tax Return

Form 4852 (Christopher J Wendell): Substitute Form W-2, 1099R

Line 9

Continuation Statement

Determination
Lines 7(a), (b), and (c) are corrected as I didn't receive any
" wages" as defined in IRC Section 3401(a) and 3121(a).
Lines 7 (e), (f), (h), and (i) were derived from the W-2 sent to
me

This corrected form 1120-S is submitted to rebut a document known to have been submitted by the party identified as "[REDACTED]" which erroneously alleges payment to myself of ordinary business "income" made in the course of trade or business. The information therein is, to the best of my knowledge and belief and under penalties of perjury, true, correct and complete.

Christopher J. Wendell

Christopher J. Wendell

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Schedule K-1 (Form 1120-S)

2019

Final K-1 Amended K-1

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

For calendar year 2019, or tax year beginning ending

Shareholder's Share of Income, Deductions, Credits, etc.

Part I Information About the Corporation
Part II Information About the Shareholder
A Corporation's employer identification number
B Corporation's name, address, city, state, and ZIP code
C IRS Center where corporation filed return
D Shareholder's identifying number
E Shareholder's name, address, city, state and ZIP code
F Shareholder's percentage of stock ownership for tax year

Table with 4 columns: Line number, Description, Column number, and Amount/Percentage. Includes rows for Ordinary business income (loss), Net rental real estate inc (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured sec 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative min tax (AMT) items, Section 179 deduction, Items affecting shareholder basis, Other deductions, Other information, and More than one activity for at-risk/passive purposes.

For IRS Use Only

011271 11-15-19

LHA For Paperwork Reduction Act Notice, see Instructions for Form 1120-S.

www.irs.gov/Form1120S

Schedule K-1 (Form 1120-S) 2019

SCHEDULE K-1

FOOTNOTES

[REDACTED] HAS COMMON OWNERSHIP WITH A SPECIFIED SERVICE TRADE OR BUSINESS (SSTB). [REDACTED] PROVIDES ALL ITS SERVICES TO THAT SSTB.

SCHEDULE K-1

OTHER INFORMATION, BOX 17, CODE AC

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
LINE 17AC - IRC SEC 163(J) - BUSINESS INTEREST EXPENSE		THIS ENTITY IS NOT SUBJECT TO FORM 8990 FILING
LINE 17AC - IRC SEC 163(J) - ADJUSTED TAXABLE INCOME	0. 33,658.	THIS ENTITY IS NOT SUBJECT TO FORM 8990 FILING
LINE 17AC - IRC SEC 163(J) - BUSINESS INTEREST INCOME		THIS ENTITY IS NOT SUBJECT TO FORM 8990 FILING
LINE 17AC - IRC SEC 163(J) - SHARE OF AVERAGE GROSS RECEIPTS	82,382.	

SCHEDULE K-1

SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 17, UNDER CODE V. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1

SECTION 199A ITEMS, BOX 17
CODE V

DESCRIPTION

AMOUNT

TRADE OR BUSINESS

X - SSTB
ORDINARY INCOME(LOSS)

0. 33,658.

Shareholder Basis Worksheet

Shareholder Number: 26	Year Ended: DECEMBER 31, 2019
Shareholder Name:	S Corporation Name:
CHRISTOPHER WENDELL	[REDACTED], INC.
Shareholder ID Number:	S Corporation ID Number:
Ownership Percentage: 2.809731 %	[REDACTED]

Stock Basis

1. a. Stock basis, beginning of year (Not less than zero)	0.	
b. Additional capital contributions		
2. Increases:		
a. Ordinary income from trade or business	0. 33,658.	
b. Net income from rental real estate activities		
c. Net income from other rental activities		
d. Net short-term capital gains		
e. Net long-term capital gains		
f. Other portfolio income		
g. Net gain under Section 1231		
h. Other income		
i. Tax exempt interest income		
j. Other tax-exempt income		
k. Section 179 recapture		
l. Depletion (other than oil and gas) in excess of basis		
m. Other increases:		
3. Total increases (Add lines 2(a) through 2(m))	-0-33,658.	
4. Total increases to stock basis (Add lines 1 and 3)		-0-33,658.
5. Less: Distributions		-0-35,451.
6. Subtract line 5 from line 4 (Not less than zero)		
7. Decreases:		
a. Ordinary losses from trade or business		
b. Net losses from rental real estate activities		
c. Net losses from other rental activities		
d. Net short-term capital losses		
e. Net long-term capital losses		
f. Other portfolio losses		
g. Net losses under Section 1231		
h. Other deductions		
i. Charitable contributions		
j. Section 179 expense deduction		
k. Deductions related to portfolio income (losses)		
l. Interest expense on investment debts		
m. Foreign taxes paid or accrued		
n. Section 59(e) expenditures		
o. Nondeductible expenses		
p. Oil and gas depletion		
q. Other decreases:		
STOCK REDEMPTION	1,018.	
		1,018.
r. Disallowed prior year's losses and deductions		1,018.
8. Total decreases (Add lines 7(a) through 7(r))		-1,018.
9. Net increases or decreases to basis (Subtract line 8 from line 6)		
10. Less: Net increases applied to debt basis		
11. Stock basis, end of year (Subtract line 10 from line 9) (Not less than zero)		0.

Shareholder Basis Worksheet, Continued

Shareholder Number: 26	Year Ended: DECEMBER 31, 2019
Shareholder Name: CHRISTOPHER WENDELL	Shareholder ID Number:

Debt Basis

12. Debt basis, beginning of year (Not less than zero)		0.
13. Loans made during the year		
14. Restoration of debt basis (from line 10)		
15. Subtotal (Add lines 13 and 14)		
16. Less: Loan repayments		
17. Gain from loan repayments		
18. Other adjustments:		
19. Subtotal (Combine lines 12, 15, 16, 17 and 18)		
20. Applied against excess loss and deductions		
21. Debt basis, end of year (Not less than zero)		0.
22. Total shareholder stock and debt basis, end of year (Add lines 11 and 21) (Not less than zero)		0.

Gain on Distributions

23. Distributions	0 - 35,451.
24. Less: Basis before distributions	0 - 33,658.
25. Enter excess of line 23 over line 24 (capital gain)	0 - 1,793.

Carryover

	Total Disallowed Losses	Debt Basis Applied Against Excess Losses and Deductions
26. Beginning of year		
27. Add: Losses and deductions this year	1,018.	
28. Less: Applied this year		
29. Less: Excess nondeductible expenses		
30. End of year (Not less than zero)	1,018.	

Allocation of Losses and Deductions

Shareholder Number: 26

Year Ended:

Shareholder Name:

DECEMBER 31, 2019

CHRISTOPHER WENDELL

Shareholder ID Number:

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary losses from trade or business				
Net losses from rental real estate activities				
Net losses from other rental activities				
Net short-term capital losses				
Net long-term capital losses				
Other portfolio losses				
Net losses under Section 1231				
Other deductions				
Charitable contributions				
Section 179 expense deduction				
Deductions related to portfolio income (losses)				
Interest expense on investment debts				
Foreign taxes paid or accrued				
Section 59(e) expenditures				
Other decreases	1,018.	100.000000		1,018.
Total deductible losses and deductions	1,018.	100.000000		1,018.
Nondeductible expenses				
Oil and gas depletion				
Total nondeductible expenses and oil and gas depletion				
Totals	1,018.			1,018.