

July 6, 2020

Re: 2019 Federal Tax Return

Sent Certified USPS Mail: 7019 0700 0000 5304 1463

To whom it may concern:

Please find enclosed the original filing of my 2019 1040 Income Tax Return. Please note that I have enclosed an attached Form 4852 substitute for W-2, properly documented, due to the fact that the company listed on line 5 of Form 4852 provided a W-2 which erroneously alleged payments of Internal Revenue Code (IRC) sections 3401 & 3121 wages that are hereby disputed.

They have listed payments as "wages" as defined in the IRC sections 3401(a) and 3121(a). I am rebutting their claim, stating that I am a private-sector citizen (non-federal employee) employed by a private-sector company (non-federal entity) as defined in 3401 (c) (d). I am not employed in a "trade or business" nor am I an "officer of a corporation". The amounts listed as withheld on the W-2 are correct, however. Please note that all "Social Security Tax withheld" and "Medicare Tax withheld" are included on line 16 of Form 1040 as these were withheld from non-taxable payments. I would be remiss to furnish you with the erroneous W-2, and I would suggest contacting the payer for any questions regarding amounts withheld. Please note the following supporting and other information required to accurately process my return:

1. Items 7(a), 7(b), and 7(c) on both Form 4852 are the corrected "Wages, tips, and other compensation", "Social security wages", and "Medicare wages and tips".
 2. The payments made to me by the payers listed on line 5 of both Form 4852 did not result from any federally taxable activity and do not constitute any taxable income under relevant Income Tax Law, to the best of my knowledge and belief.
 3. Items 7(e), 7(h), and 7(i) on both Form 4852 are the correct "Federal income tax withheld", "Social security tax withheld", and "Medicare tax withheld" that were obtained from the original W-2 and found to be accurate.
 4. The total amount of federal income tax withheld listed on line 17 of my 2019 1040 Form is the sum of 7(e), 7(h), and 7(i) from both Form 4852, an amount withheld from non-taxable payments.
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Under penalties of perjury, I declare these statements and accompanying documents (Form 4852) and to the best of my knowledge and belief they are true, correct, and complete.

I expect a full and complete refund within 30 days on my 2019 return as dictated in IRC 6402(a) and 6401(b) (c).

Signed: *D. [REDACTED] A. [REDACTED]*

Print: D. [REDACTED] A. [REDACTED]

Date: 7/6/2020

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 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 D. ██████████	Last name ██████████	Your social security number ██████████
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. ██████████		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ██████████ OH ██████████		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>		

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	0.
2a	Tax-exempt interest	2a	0.
3a	Qualified dividends	3a	0.
4a	IRA distributions	4a	0.
c	Pensions and annuities	4c	0.
5a	Social security benefits	5a	0.
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	6	0.
7a	Other income from Schedule 1, line 9	7a	0.
b	Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income	7b	0.
8a	Adjustments to income from Schedule 1, line 22	8a	0.
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	0.
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200.
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	12,200.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	0.

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

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 Forms: 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a		
b	Add Schedule 2, line 3, and line 12a and enter the total		12b	
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total		13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	
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	42,902.
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	
19	Add lines 17 and 18e. These are your total payments		19	42,902.
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20	42,902.
	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		21a	42,902.
Direct deposit? See instructions.	b Routing number [redacted] c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d Account number [redacted]			
	22 Amount of line 20 you want applied to your 2020 estimated tax	22		
Amount You Owe	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		
Third Party Designee (Other than paid preparer)	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name	Phone no.	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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Preparer's name	Preparer's signature	Date	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Paid Preparer Use Only	Firm's name	Not for use by paid preparers		Phone no.
	Firm's address			Firm's EIN

**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

▶ 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
D[REDACTED]

2 Your social security number
[REDACTED]

3 Address
[REDACTED]

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
Shermco Industries Inc.
2425 East Pioneer Drive, Irving, TX 75061

6 Employer's or payer's TIN (if known)
75-1441394

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

a Wages, tips, and other compensation	0	f State income tax withheld	6625.54
b Social security wages	0	(Name of state) Ohio	
c Medicare wages and tips	0	g Local income tax withheld	2603.15
d Social security tips		(Name of locality) WstikCityW/H	
e Federal income tax withheld	32145.22	h Social security tax withheld	8239.80
		i Medicare tax withheld	2517.21

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?
After a review of 26 USC, I determined that the compensation that I received for my labor is not classifiable as "Wages" paid to an "Employee" as defined in 3121(a) and 3401(a). The amounts withheld were correct on the W-2 sent to me.

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: