

February 17, 2023

Re: 2022 Federal Tax Return

Sent Certified USPS Mail: 7022 0410 0003 0647 4370

To whom it may concern:

Please find enclosed the original filing of my 2022 1040 Income Tax Return. Please note that I have enclosed an attached Form 4852 (Substitute for Form 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 25a 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 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 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 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 25a of my 2022 1040 Form is the sum of 7(e), 7(h), and 7(i) from both Form 4852, an amount withheld from non-taxable payments.
5. My 2019 and 2020 Federal refunds were issued on 2-3-2023, with each Account Transcript showing \$0.00 Adjusted Gross Income for that tax year. I trust that you

have access to review those transcripts and ask that you do so in order to speed up the process of my return being issued.

Under penalties of perjury, I declare these statements and accompanying documents (Forms 4852, 1040) 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 2022 return as dictated in IRC 6402(a) and 6401(b) (c).

Signed:

The signature is handwritten and appears to be 'D. [redacted]'. The name is redacted with black ink.

Print: D [redacted] A [redacted]

Date: 2/17/2023

Filing Status [X] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, City, town, or post office, State Ohio, ZIP code 44145, Foreign country name, Foreign province/state/country, Foreign postal code, Presidential Election Campaign

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? [] Yes [X] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] is blind

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for more than four dependents.

Income section table with 15 rows (1a-15) and 2 columns (a, b). Includes sub-rows for interest, dividends, IRA distributions, pensions, and social security benefits. Total taxable income is 12950.

Tax and Credits	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	0
	17	Amount from Schedule 2, line 3	17	0
	18	Add lines 16 and 17	18	0
	19	Child tax credit or credit for other dependents from Schedule 8812	19	0
	20	Amount from Schedule 3, line 8	20	0
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
	24	Add lines 22 and 23. This is your total tax	24	0

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	42406.85
	b	Form(s) 1099	25b	0
	c	Other forms (see instructions)	25c	0
	d	Add lines 25a through 25c	25d	42406.85
	26	2022 estimated tax payments and amount applied from 2021 return	26	0
	27	Earned income credit (EIC)	27	0
	28	Additional child tax credit from Schedule 8812	28	0
	29	American opportunity credit from Form 8863, line 8	29	0
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	0
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
	33	Add lines 25d, 26, and 32. These are your total payments	33	42406.85

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	42406.85
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	42406.85
Direct deposit? See instructions.	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	0

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. 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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	2-17-2023	Engineer	
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.)

Phone no. _____ Email address _____

Paid Preparer Use Only

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

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 D. [REDACTED]	2 Your social security number [REDACTED]
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3 Address
[REDACTED] OH 44145

4 Enter year in space provided and check one box. For the tax year ending December 31, 2022

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 E. Pioneer Dr., Irving, TX 75061	6 Employer's or payer's TIN (if known) 75-1441394
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0	f State income tax withheld	6242.61
b Social security wages	0	(Name of state)	Ohio
c Medicare wages and tips	0	g Local income tax withheld	2442.64
d Social security tips	0	(Name of locality)	WstikCityW/H
e Federal income tax withheld	30931.54	h Social security tax withheld	9114.00
		i Medicare tax withheld	2361.31

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 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 (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
I was told in the past from the payer that I could not cancel my W-4 withholding until I could prove no tax liability from the previous year. No further attempts have been made to get Shermco to correct their issued W-2 and withholding practices as I determined it would be a waste of my time.

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.