

Oct 10, 2020

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

RE: 2019 Form 1040
2019 Form 4852
Derek G Cushman
[REDACTED]

Please note that my 2019 Form 1040 (Individual Income Tax Return) includes two (2) of the following:
Form 4852 Substitute for Form W-2 Wage and Tax Statement.

Please note the General Instructions at the bottom of the form which reads:

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.

I refer you to Section 10 of the Form 4852 which states: "Explain your efforts to obtain Form W-2".
My response is clearly set forth in the space provided in Section 10, which reads:

I notified Payers that they reported BAD PAYER DATA on Form W-2. Payers did not respond. Based on my direct personal knowledge that I was NOT engaged in a taxable activity or taxable event with Payers, I dispute that I was paid "wages" as Payers' "employee" during 2019.

The space provided in Section 10 is limited, so I am clarifying as follows:

The Payers mistakenly reported that I had been paid "wages" (as defined in Internal Revenue Code Sections 3401(a) and 3121(a)). As a result, the Payers mistakenly withheld \$4,667.85 from non-wage, non-employee, private sector receipts, and the Payers mistakenly diverted these amounts to the IRS as "income taxes".

Under the withholding and reporting requirements set forth in 26 USC § 6051, the IRS Form W-2 "Wage and Tax Statement" is used as a written statement of the total amount of "wages" paid to an "employee", as well as to report amounts deducted as various income taxes on those wages.

However, I was not an "employee" as defined in 26 USC § 3401(c), and the private sector receipts that the Payer owed to me were not "wages" as defined in Internal Revenue Code Sections 3401(a) and 3121(a). Accordingly, the information reported by the Payers to the IRS is **BAD PAYER DATA**, and the amounts withheld and forwarded by the Payers to the IRS as "Social Security tax and Medicare tax" were done so in error.

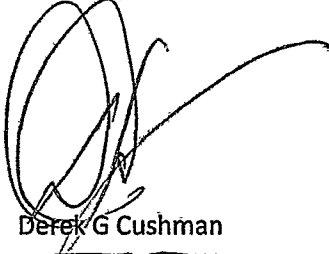
I contacted the Payers to inform them they had mistakenly reported that I had been paid "wages", and that they had mistakenly withheld "income taxes" from non-wage, non-employee, private sector receipts, and that they had mistakenly diverted \$4,667.85 of my property to the IRS, but I received no response. It is for this reason that I am including Form 4852 Substitute for Form W-2 Wage and Tax Statement as a **dispute, rebuttal, and correction** to the erroneous filings made by the Payers.

This statement and the two attached Form 4852 serve as my **dispute, rebuttal, and correction** in response to the Payers' erroneous claims that they had paid me "wages" as their "employee", and I am claiming a refund of these overpayments that were mistakenly withheld by the Payer and subsequently remitted to the IRS as "Social security tax", and "Medicare tax" totaling **\$4,667.85**.

Based on this dispute, rebuttal, and correction to the Payer's erroneous reporting, I hereby request that you please process my information return and refund the \$4,667.85 overpayment to me at your soonest.

Under penalties of perjury, I declare that I have examined these statements as well as the attached Forms 1040 and 4852, and to the best of my knowledge and belief, they are true, correct, and complete.

Cordially,

A handwritten signature in black ink, appearing to read "Derek G. Cushman", with a large, stylized flourish extending to the right.

Derek G Cushman

Chillicothe OH 45601

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 Derek G	Last name Cushman	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. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Chillicothe OH 45601

Foreign country name	Foreign province/state/county	Foreign postal code
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If more than four dependents, see instructions and check here.

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) <input checked="" type="checkbox"/> 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"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,000
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under Standard Deduction, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2	-0-	2a Tax-exempt interest	-0-	b Taxable interest. Attach Sch. B if required	2b	-0-
3a Qualified dividends	-0-	3a	-0-	b Ordinary dividends. Attach Sch. B if required	3b	-0-
4a IRA distributions	-0-	4a	-0-	b Taxable amount	4b	-0-
c Pensions and annuities	-0-	4c	-0-	d Taxable amount	4d	-0-
5a Social security benefits	-0-	5a	-0-	b Taxable amount	5b	-0-
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here. <input type="checkbox"/>		6			6	-0-
7a Other income from Schedule 1, line 9		7a			7a	1000.00
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income.		7b			7b	1000.00
8a Adjustments to income from Schedule 1, line 22		8a			8a	-0-
b Subtract line 8a from line 7b. This is your adjusted gross income.		8b			8b	1000.00
9 Standard deduction or itemized deductions (from Schedule A)	0	9	12200.00			
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	0	10				
11a Add lines 9 and 10		11a			11a	12200.00
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b			11b	-0-

12a	Tax (see inst.). Check in 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	4667.85
18	Other payments and refundable credits		
a	Earned income credit (EIC)	18a	-0-
b	Additional child tax credit. Attach Schedule 8812.	18b	-0-
c	American opportunity credit from Form 8863, line 8	18c	-0-
d	Schedule 3, line 14	18d	-0-
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	4667.85

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

Refund

Direct deposit? See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	4667.85
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here	21a	4667.85
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-

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	-0-
24	Estimated tax penalty (see instructions)	24	-0-

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. Yes. Complete below. No.

Designee's name: _____ Phone no.: _____ Personal identification number (PIN): _____

Sign Here

Joint return? See instructions. Keep a copy for your records.

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.)
	10/10/20	Private Sector Sales	
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"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.		Firm's EIN	
Firm's address				

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Derek G. Cushman

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	1	-0-
2a	Alimony received	2a	-0-
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	-0-
4	Other gains or (losses). Attach Form 4797	4	-0-
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-0-
6	Farm income or (loss). Attach Schedule F	6	-0-
7	Unemployment compensation	7	-0-
8	Other income. List type and amount ▶ Gambling winnings	8	1000.00
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	1000.00

Part II Adjustments to Income			
10	Educator expenses	10	-0-
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	-0-
12	Health savings account deduction. Attach Form 8889	12	-0-
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	-0-
14	Deductible part of self-employment tax. Attach Schedule SE	14	-0-
15	Self-employed SEP, SIMPLE, and qualified plans	15	-0-
16	Self-employed health insurance deduction	16	-0-
17	Penalty on early withdrawal of savings	17	-0-
18a	Alimony paid	18a	-0-
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	-0-
20	Student loan interest deduction	20	-0-
21	Tuition and fees. Attach Form 8917	21	-0-
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	-0-

**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.

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 Derek G Cushman	2 Your social security number [REDACTED]
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3 Address
[REDACTED], Chillicothe OH 45601

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], Englewood CO 80111	6 Employer's or payer's TIN (if known) [REDACTED]
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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	239.76
b Social security wages	-0-	(Name of state)	Ohio
c Medicare wages and tips	-0-	g Local income tax withheld	228.06
d Social security tips	-0-	(Name of locality)	Columbus
e Federal income tax withheld	-0-	h Social security tax withheld	565.58
		i Medicare tax withheld	132.27

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?
Based on records provided to me by Payer listed on Line 5, as well as research of relevant tax law and the Internal Revenue Code. The amounts on Line 7f, 7g, 7h, 7i, are correct as to the amounts, but are OVERPAYMENTS that were mistakenly remitted to agencies by Payer.

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 notified Payer they reported BAD PAYER DATA on Form W-2. Payer did not respond. Based on my direct personal knowledge that I was NOT engaged in a taxable activity or taxable event with Payer, I dispute that I was paid "wages" as Payer's "employee" during 2019.

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

▶ Attach to Form 1040, 1040-SR, or 1040-X.

Attachment
Sequence No. 04

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

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1 Name(s) shown on return
Derek G Cushman

2 Your social security number
██████████

3 Address
██████████, Chilllicothe OH 45601

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
██████████, Charlotte NC 28217

6 Employer's or payer's TIN (if known)
██████████

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

a	Wages, tips, and other compensation	_____	-0-	f	State income tax withheld	_____	1468.86
b	Social security wages	_____	-0-		(Name of state)	Ohio	
c	Medicare wages and tips	_____	-0-	g	Local income tax withheld	_____	1031.86
d	Social security tips	_____	-0-		(Name of locality)	Chilllicothe	
e	Federal income tax withheld	_____	-0-	h	Social security tax withheld	_____	3217.52
				i	Medicare tax withheld	_____	752.48

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	_____	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?
Based on records provided to me by Payer listed on Line 5, as well as research of relevant tax law and the Internal Revenue Code. The amounts on Line 7f, 7g, 7h, 7i, are correct as to the amounts, but are OVERPAYMENTS that were mistakenly remitted to agencies by Payer.

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 notified Payer they reported BAD PAYER DATA on Form W-2. Payer did not respond. Based on my direct personal knowledge that I was NOT engaged in a taxable activity or taxable event with Payer, I dispute that I was paid "wages" as Payer's "employee" during 2019.

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