

April 23, 2025

Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0002

Sent Certified USPS mail: 9589 0710 5270 0040 1885 98

RE: 2024 Return and Clarification

To Whom It May Concern:

Please find enclosed my 2024 tax year 1040 return and form 4852.

Form 4852 is being submitted to rebut and correct information on the W-2 documents submitted by the payers identified on line 5 of said form. They have listed payments as "wages" as defined in the IRC sections 3401(a) and 3121(a). I am rebutting their claim.

I work in the private sector for a private-sector company 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 "Social Security Tax withheld" and "Medicare Tax withheld" are to be 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), (b), (c) and (d) 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 activity income under relevant income Tax Law, to the best of my knowledge and belief.
3. Items 7 (e), (h), and (i) on Form 4852 are the corrected "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 is the sum of 7 (e), (h), and (i) from Form 4852, an amount withheld from non-taxable payments.

I declare under penalty of perjury that I have closely examined the law, these statements contained in this letter, and to the best of my knowledge and beliefs, they are all true and correct.

I expect a full and complete refund within 30 days on my 2024 corrected return as dictated in IRC 6402(a) and 6401(b) and (c).

Respectfully,



Davelyn Kaaihue

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return

2024

OMB No. 1545-0074

PS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning

January

, 2024, ending

December

, 2025

See separate instructions.

Your first name and middle initial

Davelyn P

Last name

Kaaihue

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. If you have a foreign address, also complete spaces below.

Walanae

State

HI

ZIP code

96792

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign
Check here if you, or your
spouse if filing jointly, want \$3
to go to this fund. Creating a
box below will not change
your tax or refund.

☐ You☐ Spouse

Filing Status

Check only
one box.☐ Single☐ Married filing jointly (even if only one had income)☐ Married filing separately (MFS)☒ Head of household (HOH)☐ Qualifying surviving spouse (QSS)

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:

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes☒ 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, 1960☐ Are blindSpouse: ☐ Was born before January 2, 1960☐ Is blind

Dependents

(see instructions):

If more
than four
dependents
see instructions
and check
here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
Chrislin	Strickland		daughter	☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and
1099-R if tax
was withheld.If you did not
get a Form
W-2, see
instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	0
b	Household employee wages not reported on Form(s) W-2	1b	0
c	Tip income not reported on line 1a (see instructions)	1c	0
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	0
e	Taxable dependent care benefits from Form 2441, line 26	1e	0
f	Employer-provided adoption benefits from Form 8839, line 29	1f	0
g	Wages from Form 8919, line 6	1g	0
h	Other earned income (see instructions)	1h	0
i	Nontaxable combat pay election (see instructions)	1i	0
z	Add lines 1a through 1h	1z	0
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
b	Taxable interest	2b	
b	Ordinary dividends	3b	
b	Taxable amount	4b	
b	Taxable amount	5b	
b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	0
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	0
12	Standard deduction or itemized deductions (from Schedule A)	12	21900
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	0
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0

Attach Sch. B
if required.

Standard Deduction for—

- Single or Married filing separately, \$14,600
- Married filing jointly or Qualifying surviving spouse, \$29,200
- Head of household, \$21,900
- If you checked any box under Standard Deduction, see instructions.

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

Cat. No. 11320B

Form 1040 (2024)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4372 3 ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	16102
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	16102
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
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	16102

If you have a qualifying child, attach Sch. EIC

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	16102
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	16102
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Direct deposit?
See instructions**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.)
	4/8/25	PE	
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: ☐ 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.**

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

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

OMB No. 1545-0074

Attachment
Sequence No. 04

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 Davelyn Kaalhue	2 Your social security number [REDACTED]																																			
3 Address [REDACTED] Waianae Hawaii 96792																																				
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2024</u> 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]	6 Employer's or payer's TIN (if known) [REDACTED]																																			
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">a Wages, tips, and other compensation</td> <td style="width: 10%; text-align: right;">0</td> <td style="width: 5%;">f</td> <td style="width: 35%;">State income tax withheld</td> <td style="width: 10%; text-align: right;">6847.72</td> </tr> <tr> <td>b Social security wages</td> <td style="text-align: right;">0</td> <td></td> <td>(Name of state) HI</td> <td></td> </tr> <tr> <td>c Medicare wages and tips</td> <td style="text-align: right;">0</td> <td>g</td> <td>Local income tax withheld</td> <td></td> </tr> <tr> <td>d Social security tips</td> <td style="text-align: right;">0</td> <td></td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td>e Federal income tax withheld</td> <td style="text-align: right;">8900.73</td> <td>h</td> <td>Social security tax withheld</td> <td style="text-align: right;">5836.35</td> </tr> <tr> <td></td> <td></td> <td>i</td> <td>Medicare tax withheld</td> <td style="text-align: right;">1364.95</td> </tr> </table>		a Wages, tips, and other compensation	0	f	State income tax withheld	6847.72	b Social security wages	0		(Name of state) HI		c Medicare wages and tips	0	g	Local income tax withheld		d Social security tips	0		(Name of locality)		e Federal income tax withheld	8900.73	h	Social security tax withheld	5836.35			i	Medicare tax withheld	1364.95					
a Wages, tips, and other compensation	0	f	State income tax withheld	6847.72																																
b Social security wages	0		(Name of state) HI																																	
c Medicare wages and tips	0	g	Local income tax withheld																																	
d Social security tips	0		(Name of locality)																																	
e Federal income tax withheld	8900.73	h	Social security tax withheld	5836.35																																
		i	Medicare tax withheld	1364.95																																
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">a Gross distribution</td> <td style="width: 10%;"></td> <td style="width: 5%;">f</td> <td style="width: 35%;">Federal income tax withheld</td> <td style="width: 10%;"></td> </tr> <tr> <td>b Taxable amount</td> <td></td> <td>g</td> <td>State income tax withheld</td> <td></td> </tr> <tr> <td>c Taxable amount not determined</td> <td style="text-align: center;">☐</td> <td></td> <td>(Name of state)</td> <td></td> </tr> <tr> <td>d Total distribution</td> <td style="text-align: center;">☐</td> <td>h</td> <td>Local income tax withheld</td> <td></td> </tr> <tr> <td>e Capital gain (included on line 8b)</td> <td></td> <td></td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>i</td> <td>Employee contributions</td> <td></td> </tr> <tr> <td></td> <td></td> <td>j</td> <td>Distribution codes</td> <td></td> </tr> </table>		a Gross distribution		f	Federal income tax withheld		b Taxable amount		g	State income tax withheld		c Taxable amount not determined	☐		(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	
a Gross distribution		f	Federal income tax withheld																																	
b Taxable amount		g	State income tax withheld																																	
c Taxable amount not determined	☐		(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?
 Line 7 (a)(b)(c) are corrected as I did not receive any "wages" as defined in 26 USC sections 3401(a) and 3121(a). I was not involved in any Federally privileged activities. Line 7(e)(h)(i) are corrected and should be credited as per 26 USC section 3503

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.