

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 See separate instructions.

Your first name and initial **GEORGE** Last name **WISEMAN** Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions, Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

XXXXX City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

XXXXX, New York, Foreign country name Foreign province/state/county Foreign postal code 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. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.)
 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**
 Check only one box. 3 Married filing separately. Enter spouse's SSN above and full name here. **▶ Jxxxxx** 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b **1**
 b Spouse } No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)
 c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instructions)
 If more than four dependents, see instructions and check here
 Dependents on 6c not entered above
 Add numbers on lines above **▶ 1**
 d Total number of exemptions claimed

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22	
Wages, salaries, tips, etc. Attach Form(s) W-2																						0 00
Taxable interest. Attach Schedule B if required																						0 00
Tax-exempt interest. Do not include on line 8a			0 00																			0 00
Ordinary dividends. Attach Schedule B if required																						0 00
Qualified dividends																						0 00
Taxable refunds, credits, or offsets of state and local income taxes																						0 00
Alimony received																						0 00
Business income or (loss). Attach Schedule C or C-EZ																						0 00
Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/>																						0 00
Other gains or (losses). Attach Form 4797																						0 00
IRA distributions			0 00																			0 00
Pensions and annuities			0 00																			0 00
Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																						0 00
Farm income or (loss). Attach Schedule F																						0 00
Unemployment compensation																						0 00
Social security benefits			0 00																			0 00
Other income. List type and amount NONE																						0 00
Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶																						0 00

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
Educator expenses															
Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ															
Health savings account deduction. Attach Form 8889															
Moving expenses. Attach Form 3903															
Deductible part of self-employment tax. Attach Schedule SE															
Self-employed SEP, SIMPLE, and qualified plans															
Self-employed health insurance deduction															
Penalty on early withdrawal of savings															
Alimony paid b Recipient's SSN ▶															
IRA deduction															
Student loan interest deduction															
Tuition and fees. Attach Form 8917															
Domestic production activities deduction. Attach Form 8903															
Add lines 23 through 35														0 00	
Subtract line 36 from line 22. This is your adjusted gross income ▶														0 00	

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-63 for Tax and Credits, and lines 57-63 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-74 for Payments.

Refund

Direct deposit? See instructions.

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-77 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 78-79 for Amount You Owe.

Third Party Designee

Form for Third Party Designee with fields for name, phone number, and PIN.

Sign Here

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

Signature section with fields for signature, date, occupation, and phone number for both taxpayer and spouse.

Paid Preparer Use Only

Form for Paid Preparer Use Only with fields for name, signature, date, firm name, EIN, and phone number.

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PayPal Inc. 2211 North First Street San Jose, California 95131 Ph No :877-569-1129		FILER'S federal identification no. PAYEE'S taxpayer identification no. 1a Gross amount of payment card/third party network transactions \$ 0.00		OMB No. 1545-2205 2017 Form 1099-K		Payment Card and Third Party Network Transactions Copy B For Payee This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/>		1b Card Not Present transactions \$ 0.00			2 Merchant category code	
Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Third party network <input checked="" type="checkbox"/>		3 Number of payment transactions 0.00			4 Federal income tax withheld \$	
PAYEE'S name George Wiseman		5a January \$ 0.00		5b February \$ 0.00			This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.	
Street address (including apt. no.)		5c March \$ 0.00		5d April \$ 0.00				
City or town, state or province, country, and ZIP or foreign postal code _____, NY		5e May \$ 0.00		5f June \$ 0.00				
PSE'S name and telephone number PayPal Inc. Ph No :877-569-1129		5g July \$ 0.00		5h August \$ 0.00				
Account number (see instructions)		5i September \$ 0.00		5j October \$ 0.00				
		5k November \$ 0.00		5l December \$ 0.00				
		6 State _____ NY _____		7 State identification no.		8 State income tax withheld \$ \$		

Form 1099K

(Keep for your records)

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

Because the 'payments' from PayPal to myself are being assumed to be 'income' for IRS purposes, I have corrected the 'payments' and 'payment totals' to zero, because not one dollar qualifies as 'income' as defined by relevant law.

No payments were received by the party identified hereon as 'PAYEE' from the party identified hereon as the 'FILER' which were connected with the performance of the functions of a public office, or otherwise constituted gains, profit or income within the meaning of relevant law.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, it is true correct and accurately lists my taxable 'income' as defined by relevant law.

George Wiseman

May 25, 2019

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.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.
▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return <u>George Wiseman</u>	2 Your social security number <u>XXX-XX-XXXX</u>
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3 Address
New York

4 Enter year in space provided and check one box. For the tax year ending December 31, 2017,
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 <u>PayPal Inc., 2211 North First Street, San Jose, California 95131 Ph No: 877-569-1129</u>	6 Employer's or payer's identification number (if known) <u>770510487</u>
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

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

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution _____	<u>0.00</u>	f Federal income tax withheld _____	<u>0.00</u>
b Taxable amount _____	<u>0.00</u>	g State income tax withheld _____	<u>0.00</u>
c Taxable amount not determined <input type="checkbox"/>		h Local income tax withheld _____	<u>0.00</u>
d Total distribution _____	<input type="checkbox"/>	i Employee contributions _____	<u>0.00</u>
e Capital gain (included in line 8b) _____	<u>0.00</u>	j Distribution codes _____	<u>N/A</u>

9 How did you determine the amounts on lines 7 and 8 above?
By reviewing the statutory language of the IRC (such as 3401, 3121 and others) to correct the erroneous 1099-K sent by PayPal. None of PayPal 'payments' are from federal agencies or from federal privilege. I do not receive any payments from federal sources.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
I copied the erroneous 1099-K off of the PayPal website, I have contacted PayPal to request a corrected 1099-K. I submit a corrected 1099-K.

General Instructions

Section references are to the Internal Revenue Code.

Future developments. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at 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 do not receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 1-800-829-1040 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.

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 differs from the information reported on your return, you must amend your return by filing Form 1040X, 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:

