

**USPS CERTIFIED MAIL – RETURN RECEIPT**

Ian K. Monroe and Julie P. Monroe

April 14, 2023

Department of the Treasury  
Internal Revenue Service  
Austin TX, 73301-0002

**Re: 2022 Federal Tax Return**

To IRS Secretary or Representative,

Please note enclosed 2022 Federal tax return consisting of exactly the following completed documents:

Page(s)	Description
1	This enclosure letter
2	Sworn Statement – Ian K. Monroe and Julie P. Monroe
3-4	IRS FORM 1040 – Year 2022
5	IRS FROM 4852 – to rebut/correct an erroneous FORM W-2 for Ian K. Monroe
6	IRS FROM 4852 – to rebut/correct an erroneous FORM W-2 for Julie P. Monroe

I affirm the above statements, notices, and instruments to be true, correct, and complete to the best of my knowledge and belief.

Signed: \_\_\_\_\_  
Ian K. Monroe

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Julie P. Monroe

Date: \_\_\_\_\_

**Sworn Statement**

**Ian K. Monroe and Julie P. Monroe**

**SSNs:** [REDACTED]

**Tax Year: 2022**

Dear Sir or Madam,

The enclosed Form 4852 submitted with my 2022 Form 1040 is to rebut and correct information on documents known to have been submitted to the IRS by the parties on line 5 of both submitted Form 4852's referred to as "payer," who erroneously alleged that Ian K. Monroe and Julie P. Monroe, received "wages" from them connected to a "trade or business."

At no time during the 2021 tax year did Ian K. Monroe and Julie P. Monroe work in an occupation that would meet the definition of an "employee" as defined in 26 USC 3401(c). Therefore, the payments made to me by this "Payer" did not result in "taxable income" or "wages" as defined in 26 USC 3401(a). These allegations are erroneous, as payments made to me by "payer" did not result from any Federal taxable activity and do not constitute any taxable income under relevant tax law.

W2's are explicitly confined to reports of only statutorily defined "wage" payments, and the reports made by the "payer" showed "wages" that did not qualify under 26 USC section 3401(a) and section 3121(a) and are therefore erroneous.

*The withheld amount shown is correct and provided to me by "payer" and should already be part of the IRS record as provided to you by the "payer."*

Note: Social Security tax withheld and Medicare tax withheld are included in line 25a and 25d of Form 1040 as these monies were withheld from non-taxable payments, I am requesting full refund in the amount listed on line 35a.

There is no evidence whatsoever that "payer" is involved in any activities or a status what would consider payments made to me subject to Federal income excise tax. I do not know why "payer" would report these payments as "income."

Under penalty of perjury, I declare these statements and both accompanying Form 4852's true, correct, and complete, to the best of my knowledge.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Ian K. Monroe, of my own right and without representation, with explicit reservation of all my rights and without prejudice.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Julie P. Monroe, of my own right and without representation, with explicit reservation of all my rights and without prejudice.

Filing Status [ ] Single [x] 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:

Form fields for personal information: Your first name and middle initial (Ian K), Last name (Monroe), Your social security number, Spouse's social security number, Home address, City, town, or post office, State (TX), ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

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)? (See instructions.) [ ] 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 for Dependents with columns: (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.

Main income table with rows 1a through 15. Includes sub-rows for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain or loss, and total income. Total income is 0.

Attach Sch. B if required.

Standard Deduction for - Single or Married filing separately, \$12,950; Married filing jointly or Qualifying surviving spouse, \$25,900; Head of household, \$19,400.

<b>Tax and Credits</b>	<b>16</b>	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	0
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	0
	<b>18</b>	Add lines 16 and 17	<b>18</b>	0
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	0
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	0
	<b>21</b>	Add lines 19 and 20	<b>21</b>	0
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	0

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	12,845.67
	<b>b</b>	Form(s) 1099	<b>25b</b>	0
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	0
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	12,845.67
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	0
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	0
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	0
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	0
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	0
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	0
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	12,845.67

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	12,845.67
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	12,845.67
Direct deposit? See instructions	<b>b</b>	Routing number [REDACTED]	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number [REDACTED]		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	0

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.	<b>37</b>	0
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	0

**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) [REDACTED]

**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 Appraiser	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation Teacher	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) [REDACTED]
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](http://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.

<b>1 Name(s) shown on return</b> IAN K MONROE	<b>2 Your social security number</b> [REDACTED]																												
<b>3 Address</b> [REDACTED]																													
<b>4 Enter year in space provided and check one box.</b> For the tax year ending December 31, <u>2022</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> 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.																													
<b>5 Employer's or payer's name, address, and ZIP code</b> TEXAS REAL ESTATE COMMISSION 1700 N. Congress Ave., Austin, Texas, 78578	<b>6 Employer's or payer's TIN (if known)</b> 74-6002613																												
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<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:45%;"><b>a</b> Wages, tips, and other compensation</td> <td style="width:10%; text-align: right;">0</td> <td style="width:45%;"><b>f</b> State income tax withheld</td> <td style="width:10%;"></td> </tr> <tr> <td><b>b</b> Social security wages</td> <td style="text-align: right;">0</td> <td>(Name of state)</td> <td></td> </tr> <tr> <td><b>c</b> Medicare wages and tips</td> <td style="text-align: right;">0</td> <td><b>g</b> Local income tax withheld</td> <td></td> </tr> <tr> <td><b>d</b> Social security tips</td> <td style="text-align: right;">0</td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td><b>e</b> Federal income tax withheld</td> <td style="text-align: right;">3952.54</td> <td><b>h</b> Social security tax withheld</td> <td style="text-align: right;">4,595.66</td> </tr> <tr> <td></td> <td></td> <td><b>i</b> Medicare tax withheld</td> <td style="text-align: right;">1,074.79</td> </tr> </table>	<b>a</b> Wages, tips, and other compensation	0	<b>f</b> State income tax withheld		<b>b</b> Social security wages	0	(Name of state)		<b>c</b> Medicare wages and tips	0	<b>g</b> Local income tax withheld		<b>d</b> Social security tips	0	(Name of locality)		<b>e</b> Federal income tax withheld	3952.54	<b>h</b> Social security tax withheld	4,595.66			<b>i</b> Medicare tax withheld	1,074.79					
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<b>10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.</b> 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](http://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.

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<b>1 Name(s) shown on return</b> JULIE P MONROE	<b>2 Your social security number</b> [REDACTED]
--	--

**3 Address**  
[REDACTED]

**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.

<b>5 Employer's or payer's name, address, and ZIP code</b> LA PALOMA SMALL ANIMAL HOSPITAL [REDACTED]	<b>6 Employer's or payer's TIN (if known)</b> [REDACTED]
---	---

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

<b>a</b> Wages, tips, and other compensation . . . . .	0	<b>f</b> State income tax withheld . . . . .	
<b>b</b> Social security wages . . . . .	0	(Name of state) . . . . .	
<b>c</b> Medicare wages and tips . . . . .	0	<b>g</b> Local income tax withheld . . . . .	
<b>d</b> Social security tips . . . . .	0	(Name of locality) . . . . .	
<b>e</b> Federal income tax withheld . . . . .	920.00	<b>h</b> Social security tax withheld . . . . .	632.10
		<b>i</b> Medicare tax withheld . . . . .	147.90

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

<b>a</b> Gross distribution . . . . .		<b>f</b> Federal income tax withheld . . . . .	
<b>b</b> Taxable amount . . . . .		<b>g</b> State income tax withheld . . . . .	
<b>c</b> Taxable amount not determined . . . . .	<input type="checkbox"/>	(Name of state) . . . . .	
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<b>e</b> Capital gain (included on line 8b) . . . . .		(Name of locality) . . . . .	
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<b>a</b> Wages, tips, and other compensation	0	<b>f</b> State income tax withheld																											
<b>b</b> Social security wages	0	(Name of state)																											
<b>c</b> Medicare wages and tips	0	<b>g</b> Local income tax withheld																											
<b>d</b> Social security tips	0	(Name of locality)																											
<b>e</b> Federal income tax withheld	139.00	<b>h</b> Social security tax withheld	1121.17																										
		<b>i</b> Medicare tax withheld	262.21																										
<b>8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.</b> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"><b>a</b> Gross distribution</td> <td style="width:10%;"></td> <td style="width:50%;"><b>f</b> Federal income tax withheld</td> <td style="width:10%;"></td> </tr> <tr> <td><b>b</b> Taxable amount</td> <td></td> <td><b>g</b> State income tax withheld</td> <td></td> </tr> <tr> <td><b>c</b> Taxable amount not determined</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(Name of state)</td> <td></td> </tr> <tr> <td><b>d</b> Total distribution</td> <td style="text-align: center;"><input type="checkbox"/></td> <td><b>h</b> Local income tax withheld</td> <td></td> </tr> <tr> <td><b>e</b> Capital gain (included on line 8b)</td> <td></td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td></td> <td></td> <td><b>i</b> Employee contributions</td> <td></td> </tr> <tr> <td></td> <td></td> <td><b>j</b> Distribution codes</td> <td></td> </tr> </table>		<b>a</b> Gross distribution		<b>f</b> Federal income tax withheld		<b>b</b> Taxable amount		<b>g</b> State income tax withheld		<b>c</b> Taxable amount not determined	<input type="checkbox"/>	(Name of state)		<b>d</b> Total distribution	<input type="checkbox"/>	<b>h</b> Local income tax withheld		<b>e</b> Capital gain (included on line 8b)		(Name of locality)				<b>i</b> Employee contributions				<b>j</b> Distribution codes	
<b>a</b> Gross distribution		<b>f</b> Federal income tax withheld																											
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<b>c</b> Taxable amount not determined	<input type="checkbox"/>	(Name of state)																											
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<b>e</b> Capital gain (included on line 8b)		(Name of locality)																											
		<b>i</b> Employee contributions																											
		<b>j</b> Distribution codes																											
<b>9 How did you determine the amounts on lines 7 and 8 above?</b> Line 7 (a), (b), (c), and (d) were corrected as I did not receive any wages as defined in IRC Section 3401 (a) and Section 3121 (a) and others. Line 7 (e), (h), and (i) were correctly reported on the original W-2 by the payer on line 5.																													
<b>10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.</b> 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](http://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.