

17 March 2015

Internal Revenue Service Center
Ogden, UT 84201-0027

RE: 2014 Tax Return

Dear Sir/Madam:

Please find enclosed the original filing of my 2014 Form 1040 and two (2) attached 4852 forms sent by certified mail.

Please note I have submitted the 4852 forms, properly documented, to correct the W-2 submitted by [REDACTED] and [REDACTED] Inc.

I am rebutting their claims of payments as "wages, gains, profit or income" as defined in the IRC Sec. 3401 (a) and 3121 (a). I am a private sector citizen (non-federal employee) employed by a private sector company (non-federal entity) as defined in Sec 3401 (c) (d). I am not employed in a "trade or business" nor am I an "officer of a corporation". Further, I do not live in the "United States" as defined in IRC. I live in Pennsylvania.

The amounts listed as withheld on the W-2 are correct.

I expect a full and complete refund of all amounts withheld including federal income tax, social security tax and medicare tax as I have exercised no federal privilege which would generate taxable income. Thank you for your time.

Sincerely,
Jeffery D Giraldi

Jeffery D Giraldi
without prejudice 03/17/2015

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20. See separate instructions. Your first name and initial: Jeffrey D. Last name: Giraldi. Your social security number: [redacted].

Filing Status: 1 [X] Single. 2 [] Married filing jointly. 3 [] Married filing separately. 4 [] Head of household. 5 [] Qualifying widow(er).

Exemptions: 6a [X] Yourself. 6b [] Spouse. Table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship, (4) Child under 17. Total number of exemptions claimed: []

Income: 7 Wages, salaries, tips, etc. 8a Taxable interest. 8b Tax-exempt interest. 9a Ordinary dividends. 9b Qualified dividends. 10 Taxable refunds, credits, or offsets of state and local income taxes. 11 Alimony received. 12 Business income or (loss). 13 Capital gain or (loss). 14 Other gains or (losses). 15a IRA distributions. 15b Taxable amount. 16a Pensions and annuities. 16b Taxable amount. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss). 19 Unemployment compensation. 20a Social security benefits. 20b Taxable amount. 21 Other income. 22 Total income.

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

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 0

39a Check You were born before January 2, 1950, Blind. Total boxes checked 39a
 if: Spouse was born before January 2, 1950, Blind. checked 39b

b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

Standard Deduction for—

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 6,200

41 Subtract line 40 from line 38 41 6,200

42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions 42 0

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0

44 Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 44 0

45 Alternative minimum tax (see instructions). Attach Form 6251 45 0

46 Excess advance premium tax credit repayment. Attach Form 8962 46 0

47 Add lines 44, 45, and 46 47 0

48 Foreign tax credit. Attach Form 1116 if required 48 0

49 Credit for child and dependent care expenses. Attach Form 2441 49 0

50 Education credits from Form 8863, line 19 50 0

51 Retirement savings contributions credit. Attach Form 8880 51 0

52 Child tax credit. Attach Schedule 8812, if required. 52 0

53 Residential energy credits. Attach Form 5695 53 0

54 Other credits from Form: a 3800 b 8801 c 54 0

55 Add lines 48 through 54. These are your total credits 55 0

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 0

Other Taxes

57 Self-employment tax. Attach Schedule SE 57 0

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 58 0

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59 0

60a Household employment taxes from Schedule H 60a 0

b First-time homebuyer credit repayment. Attach Form 5405 if required 60b 0

61 Health care: individual responsibility (see instructions) Full-year coverage 61 N/A

62 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 62 0

63 Add lines 56 through 62. This is your total tax 63 0

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 8661 88

65 2014 estimated tax payments and amount applied from 2013 return 65 0

66a Earned income credit (EIC) 66a 0

b Nontaxable combat pay election 66b 0

67 Additional child tax credit. Attach Schedule 8812 67 0

68 American opportunity credit from Form 8863, line 8 68 0

69 Net premium tax credit. Attach Form 8962 69 0

70 Amount paid with request for extension to file 70 0

71 Excess social security and tier 1 RRTA tax withheld 71 0

72 Credit for federal tax on fuels. Attach Form 4136 72 0

73 Credits from Form: a 2439 b Reserved c Reserved d 73 0

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 8661 88

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 8661 88

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here 76a 8661 88

b Routing number c Type: Checking Savings

d Account number

77 Amount of line 75 you want applied to your 2015 estimated tax 77 0

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78 0

79 Estimated tax penalty (see instructions) 79 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) _____

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 *William Mada* Date *3/17/15* Your occupation *private citizen* Daytime phone number _____

Spouse's signature _____ Date _____ Spouse's occupation _____

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name _____ Firm's EIN _____

Firm's address _____ Phone no. _____

Health Coverage Exemptions

OMB No. 1545-0074

2014

Attachment
 Sequence No. 75

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Jeffery D Givaldi

Your social security number

[REDACTED]

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	a Name of Individual	b SSN	c Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions for Your Household Claimed on Your Return:**

- 7a Are you claiming an exemption because your household income is below the filing threshold? Yes No
- b Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

Part III **Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	a Name of Individual	b SSN	c Exemption Type	d Full Year	e Jan	f Feb	g Mar	h Apr	i May	j June	k July	l Aug	m Sept	n Oct	o Nov	p Dec
8																
9																
10																
11																
12																
13																

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, 1040A, 1040-EZ, or 1040X.

▶ Information about Form 4852 is available at www.irs.gov/form4852.

1 Name(s) shown on return <u>Jeffery D Giraldo</u>	2 Your social security number [REDACTED]
3 Address <u>[REDACTED], [REDACTED] Pennsylvania [REDACTED]</u>	
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2014</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.	
5 Employer's or payer's name, address, and ZIP code <u>[REDACTED], Conshohocken Pennsylvania 19428</u>	6 Employer's or payer's identification number (if known) [REDACTED]
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.	
a Wages, tips, and other compensation <u>0</u>	f State income tax withheld <u>1168.85</u> (Name of state) <u>Pennsylvania</u>
b Social security wages <u>0</u>	g Local income tax withheld <u>380.73</u> (Name of locality) _____
c Medicare wages and tips <u>0</u>	h Social security tax withheld <u>2360.52</u>
d Social security tips <u>0</u>	i Medicare tax withheld <u>552.06</u>
e Federal income tax withheld <u>4116.63</u>	
8 Form 1099-R. Enter distributions from pensions, annuities, retirement/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"/>	h Local income tax withheld _____
d Total distribution _____	i Employee contributions _____
e Capital gain (included in line 8b) <input type="checkbox"/>	j Distribution codes _____

9 How did you determine the amounts on lines 7 and 8 above?
I was provided a W-2 which incorrectly alleged payments of IRC Section 3121. This is my rebuttal.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
NONE Filing Suit without prejudice Dec 1-2018

General Instructions

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at www.irs.gov/form4852. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

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 does not 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 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 February 14, 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, and 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 also will send you a Form 4852. If you do not 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 a my 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 differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

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:

- Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
- Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

Form **4852**

(Rev. September 2014)

Department of the Treasury
Internal Revenue Service

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, 1040A, 1040-EZ, or 1040X.

▶ Information about Form 4852 is available at www.irs.gov/form4852.

OMB No. 1545-0074

1 Name(s) shown on return Jeffery D Giraldo 2 Your social security number [REDACTED]

3 Address [REDACTED] Pennsylvania [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2014.
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] Red Hill Pennsylvania 18076 6 Employer's or payer's identification number (if known) [REDACTED]

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

a Wages, tips, and other compensation	<u>0</u>	f State income tax withheld	<u>264.58</u>
b Social security wages	<u>0</u>	(Name of state) <u>Pennsylvania</u>	
c Medicare wages and tips	<u>0</u>	g Local income tax withheld	<u>86.18</u>
d Social security tips	<u>0</u>	(Name of locality)	
e Federal income tax withheld	<u>973.38</u>	h Social security tax withheld	<u>534.32</u>
		i Medicare tax withheld	<u>124.97</u>

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

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

9 How did you determine the amounts on lines 7 and 8 above? Records provided by the payer listed on Line 5 I was provided a W-2 which erroneously alleged payments of IRC Section 3121 & 3401 wages. This is my rebuttal.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None Jeffery Giraldo without prejudice: UCC 1-308

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