

July 26th, 2022

TYLER Q & AMIZERO P O'DONNELL

IRS
STOP 6120
KANSAS CITY MO 64999

Regarding reply to: 0927888939 LTR 12C, Christina Brandon Operations Mgr., Input Correction, dated July 25 2022 (received July 25, 2022), copy attached.

To Whom it May Concern,

Our return for tax year ending December 31st, 2021 was mailed to your office on 01/22/22 and later received/accepted by proof of IRS stamp (copy attached) by someone in your office on 02/14/2022 (USPS Certified Mail Number: 70203160000199221007). This mailing of our 2021 return included a Form 4852, Substitute for Form W-2, Wage & Tax Statement (copy attached). Form 4852 was submitted to correct an erroneous W-2 submitted by Payer listed on Line 5 because Payer incorrectly classified payments as "wages," and therefore, the Payer incorrectly withheld federal income tax, social security tax, and Medicare tax. Refer to the General Instructions for completing Form 4852, which states: "*Purpose of form. Form 4852 serves as a substitute for Forms W-2...and is completed by you or your representatives when, (b) an employer or payer has issued an incorrect Form W-2...attach this form to the back of your income tax return before any supporting forms or schedules.*"

The LTR 12C stated in part "*we need more information to process the return accurately.*" The LTR 12C also stated "*To support the amount of wage or withholding entry of \$9,117.09 on line 25d, Form 1040, submit W-2, Wage & Tax Statement...*", etc. We would be remiss to furnish you with a W-2 that contains erroneous information also known as "*BAD PAYER DATA*" as defined in *IRM 4.2.1.24 (05-29-2019) Identification of Bad Payer Information: "Nontaxable income reported as taxable."* Also stated in LTR 12C, "*Otherwise send us the information in some substitute form.*" Please take notice that we have done exactly that by supplying a signed 1040 with Form 4852, Substitute for Form W-2, attached containing the name, address, and the ID number of Payer, and all other necessary information.

Please note the following supporting or other information required to accurately process the return:

1. As mentioned above, the only appropriate Form for correction of an incorrect W-2 is Form 4852 Substitute for Form W-2 attached to a 1040, and not the disputed W-2 itself as the LTR 12C appears to suggest.
2. Line 7(a), 7(b), and 7(c) on Form 4852 are the corrected "Wages, tips, and other compensation," "Social Security wages," and "Medicare wages and tips", respectively, for 2021. See rebuttal on line 9.
3. Line 7(e), 7(h), and 7(i) on Form 4852 are the correct Federal taxes withheld for 2021 obtained from Payer and those current entries are correct as stated to the best of my knowledge.
4. Payer reported to your agency via a W-3 erroneous W-2 "wages" (*BAD PAYER DATA*). You already have in your possession all the necessary information to verify line 25d and process the 2021 Form 1040 return.
5. The total amount of Federal Income tax withheld is equal to the sum of line items 7(e), 7(h), and 7(i) shown on Form 4852, which totals \$9,117.09 as stated on line 25d of Form 1040.

To further support the \$9,117.09 Federal Income tax withholding amount stated on line 25d of our 2021 Form 1040, attached is the relevant portion of a year-to-date Earnings Statement, proving total withholding amount on line 25d \$9,117.09 (Federal Income Tax: \$4,246.33 + Social Security \$3,947.54 + Medicare: \$923.22). In addition to this Earnings Statement, attached is a relevant portion of a Pay Stub (12/31/2021) that again reflects the amount withheld on Line 25d \$9,117.09 (Federal Income Tax: \$4264.33 + Social Security \$3,947.54 + Medicare: \$923.22).

Regarding the amount on line 25d: please be advised that no monies were received by us from any government agency, whether Federal, State, or Local, in connection with the performance of the functions of a public office or otherwise constituted gains, profits, or income within the meaning of relevant law as no federal privileges were exercised.

Thank you for your attention to this matter. We expect a full refund of all Federal Income tax withheld of \$9,117.09 plus \$3,600 for the Child Tax Credit of which we qualify for as "*no income is necessary to receive the Child Tax Credit*" see QB10. A10. Herein: <https://www.irs.gov/credits-deductions/tax-year-2021-filing-season-2022-child-tax-credit-frequently-asked-questions-topic-b-eligibility-rules-for-claiming-the-2021-child-tax-credit-on-a-2021-tax-return> resulting in a total refund of \$12,717.09 as shown on Line 35a of our 2021 Form 1040.

Respectfully,



Mr. Tyler Quinton O'Donnell -

Pay summary

...on Co.

Year 2021

Taxes

Type	Amount
NC State Income Tax	\$2,834.00
Federal Income Tax	\$4,246.33
Employee Medicare	\$923.22
Social Security Employee Tax	\$3,947.54
Total	\$11,951.09

Pay Statement
 Period Start Date 12/18/2021
 Period End Date 12/31/2021
 Pay Date 12/31/2021
 Document 662042
 Pay \$2,120.23

Pay Details

Tyler Quinton O'Donnell

Taxes

Tax	Current	YTD
Federal Income Tax	\$184.51	\$4,248.33
Employee Medicare	\$38.29	\$923.22
Social Security Employee Tax	\$163.89	\$3,947.54
NC State Income Tax	\$117.00	\$2,834.00

Paid Time Off

Plan	Current	Balance
No records found		

Net Pay Distribution

Account Number	Account Type	Amount
[REDACTED]	Checking	\$2,120.23
Total		\$2,120.23

Pay Summary

	[REDACTED]	[REDACTED]	Taxes	[REDACTED]	Pay
Current	\$2,782.18	\$2,840.27	\$503.49	[REDACTED]	\$2,120.23
YTD	\$68,594.84	\$63,870.08	\$11,951.08	[REDACTED]	\$51,528.69

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

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
FR. Q. O'DONNELL AMTZER, P. DONNELL

2 Your state
NC

3 Your ZIP code
27517

4 Enter year in space provided and check one box. For the tax year ending December 31, 2021,
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.

payer's name, address, and ZIP code
CONSTRUCTION CO.

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>2834</u>
b Social security wages	<u>0</u>	(Name of state)	<u>NORTH CAROLINA</u>
c Medicare wages and tips	<u>0</u>	g Local income tax withheld	<u>0</u>
d Social security tips	<u>0</u>	(Name of locality)	
e Federal income tax withheld	<u>4246.33</u>	h Social security tax withheld	<u>3947.54</u>
		i Medicare tax withheld	<u>923.22</u>

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?
AMOUNTS DETERMINED ON LINE 7 (E)(F)(H)(I) WERE PROVIDED BY PAYER ON LINE 5 IN A W-2. LINE 7 (A)(B)(C) ARE CORRECTED. I DID NOT RECEIVE ANY "WAGES" AS I AM NOT AN "EMPLOYEE" AS DEFINED IN 26 USC 3402(A) + 3402(C).

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.