

January 29, 2024

Re: 2023 Federal Tax Return

Sent Certified USPS mail: 7021 1970 0000 2679 7624

Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0052

To whom it may concern:

Please find enclosed my 2023 tax year 1040 return and form 4852.

Form 4852 are being submitted to rebut and correct information on 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 all "Social Security Tax withheld" and "Medicare Tax withheld" are too 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), 7(b), 7(c), and 7(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), 7(h), and 7(i) on Form 4852 are the correct "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), 7(h), and 7(i) Form 4852, an amount withheld from non-taxable payments.

I declare under the 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 2023 corrected return as dictated in IRC 6402(a) and 6401(b) (c).

Respectfully,

Philip Ketchum

By: 

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return**

**2023**

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning

2023, ending

, 20

See separate instructions.

Your first name and middle initial Philip G.	Last name Ketchum	Your social security number [REDACTED]
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. [REDACTED]		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State Missouri
		ZIP code [REDACTED]
Foreign country name	Foreign province/state/country	Foreign postal code

**Presidential Election Campaign**  
 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**

Check only one box.

Single  Married filing jointly (even if only one had income)  Head of household (HOH)  Married filing separately (MFS)  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: Dawn M. Ketchum

**Digital Assets** At any time during 2023, 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, 1959  Are blind Spouse:  Was born before January 2, 1959  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**Income**

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	2b	
3a	Qualified dividends	3a	3b	
4a	IRA distributions	4a	4b	
5a	Pensions and annuities	5a	5b	
6a	Social security benefits	6a	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)			<input type="checkbox"/>
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	<input type="checkbox"/>
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	
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	13850
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	
14	Add lines 12 and 13		14	
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, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

<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>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your total tax	<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>	12752
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	12752
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	<b>32</b>	0
	<b>33</b>	Add lines 25d, 26, and 32. These are your total payments	<b>33</b>	12752

If you have a qualifying child, attach Sch. EIC.

<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 overpaid	<b>34</b>	12752
	<b>35a</b>	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	12752
Direct deposit? See instructions.	<b>b</b>	Routing number [REDACTED] c 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 applied to your 2024 estimated tax	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the amount you owe. 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>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**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 [REDACTED] Phone no. [REDACTED] 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: [Signature] Date: 1/21/24 Your occupation: TECHNICIAN If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]

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.) [REDACTED]

Phone no. Email address

**Paid Preparer Use Only**

Preparer's name: Preparer's signature: Date: PTIN: Check if:  Self-employed

Firm's name: Phone no.: Firm's address: Firm's EIN:

Form **4852**  
(Rev. September 2020)

**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](http://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.

<b>1 Name(s) shown on return</b> Philip G. Ketchum	<b>2 Your social security number</b> [REDACTED]																												
<b>3 Address</b> [REDACTED] Missouri, [REDACTED]																													
<b>4 Enter year in space provided and check one box. For the tax year ending December 31, 2023</b> 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> HONEYWELL FEDERAL MFG & TECH, 14510 BOTTS ROAD, KANSAS CITY, MO 64147-1302	<b>6 Employer's or payer's TIN (if known)</b> 26-3465322																												
<b>7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.</b>																													
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;">a Wages, tips, and other compensation</td> <td style="width:10%; text-align: right;">0</td> <td style="width:40%;">f State income tax withheld</td> <td style="width:10%; text-align: right;">2118</td> </tr> <tr> <td>b Social security wages</td> <td style="text-align: right;">0</td> <td>(Name of state) . MISSOURI</td> <td></td> </tr> <tr> <td>c Medicare wages and tips</td> <td style="text-align: right;">0</td> <td>g Local income tax withheld</td> <td style="text-align: right;">605</td> </tr> <tr> <td>d Social security tips</td> <td style="text-align: right;">0</td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td>e Federal income tax withheld</td> <td style="text-align: right;">7820.55</td> <td>h Social security tax withheld</td> <td style="text-align: right;">3996</td> </tr> <tr> <td></td> <td></td> <td>i Medicare tax withheld</td> <td style="text-align: right;">935</td> </tr> </table>	a Wages, tips, and other compensation	0	f State income tax withheld	2118	b Social security wages	0	(Name of state) . MISSOURI		c Medicare wages and tips	0	g Local income tax withheld	605	d Social security tips	0	(Name of locality)		e Federal income tax withheld	7820.55	h Social security tax withheld	3996			i Medicare tax withheld	935					
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<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 and Line 7 (e), (f), (g), (h) and (i) are correctly reported on the original W-2 sent to me by the "employer" 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> Efforts to obtain corrected form W-2 were not feasible. Nevertheless since I'm the subject of all payments and withholdings, I'm fully capable of determining and reporting the true and corrected amounts of payments and withholdings as in accordance with IRC see 3401 3121 and OTHER																													

**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.