

Greetings,

Enclosed is my 1040 Federal income tax return. Please note that I have enclosed an attached Form 4852 Substitute for Form W-2 Wage and Tax Statement and a copy of Form 1099-K that has been corrected.

I am submitting these forms to rebut the characterization of non-taxable payments, made to me, as reportable "wages" and "income" defined under Internal Revenue Code 3121 (a), 3401 (a) and others.

I look forward to a full and complete refund of the overpayment shown on my 2018 Form 1040.

Sincerely,

Piotr [REDACTED]

[REDACTED]

Stephanie [REDACTED]

[REDACTED]

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: **Piotr** Last name: [REDACTED] Your social security number: [REDACTED]

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: **Stephanie** Last name: [REDACTED] Spouse's social security number: [REDACTED]

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED] Apt. no. [REDACTED] Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. [REDACTED] CA [REDACTED] If more than four dependents, see inst. and here

(1) First name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
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"/>

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.

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

Your signature: [REDACTED] Date: **4-15-2019** Your occupation: [REDACTED]

Spouse's signature. If a joint return, both must sign. [REDACTED] Date: **4-15-2019** Spouse's occupation: [REDACTED]

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

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

Paid Preparer Use Only

Preparer's name: [REDACTED] Preparer's signature: [REDACTED] PTIN: [REDACTED] Firm's EIN: [REDACTED] Check if: 3rd Party Designee Self-employed

Firm's name: **Self-Prepared** Phone no.: [REDACTED]

Firm's address: [REDACTED]

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	0 .
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	0 .
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	0 .
8	Standard deduction or itemized deductions (from Schedule A)	8	24,000 .
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0 .
11	a Tax (see inst.) <u>0</u> . (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	0 .
12	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	
13	a Child tax credit/credit for other dependents <u> </u> b Add any amount from Schedule 3 and check here <input type="checkbox"/>	13	0 .
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	0 .
15	Other taxes. Attach Schedule 4	15	0 .
16	Total tax. Add lines 13 and 14	16	0 .
17	Federal income tax withheld from Forms W-2 and 1099	17	756 .
18	Refundable credits: a EIC (see inst.) <u>No</u> b Sch. 8812 <u> </u> c Form 8863 <u> </u>	18	
19	Add any amount from Schedule 5 <u> </u>	19	756 .
20a	Add lines 16 and 17. These are your total payments	20a	756 .
21	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
22	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	22	
23	a Routing number <u>X X X X X X X X X X</u> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	23	
24	c Account number <u>X X X X X X X X X X X X X X X X</u>	24	
25	Amount of line 19 you want applied to your 2019 estimated tax	25	
26	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	26	
27	Estimated tax penalty (see instructions)	27	

**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

▶ Attach to Form 1040 or 1040X.

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

1 Name(s) shown on return Stephanie [REDACTED]	2 Your social security number [REDACTED]
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3 Address
[REDACTED] CA [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2018,
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]	6 Employer's or payer's TIN (if known) [REDACTED]
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0.00	f State income tax withheld	433.80
b Social security wages	0.00	(Name of state)	CA
c Medicare wages and tips	0.00	g Local income tax withheld	0.00
d Social security tips	0.00	(Name of locality)	
e Federal income tax withheld	0.00	h Social security tax withheld	0.00
		i Medicare tax withheld	756.02

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 in line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Line 7 (a), (b), (c), (d), (e), (g) and (h) were corrected as I did not receive any "wages" as defined in IRC Section 3401 (a) and Section 3121 (a) and others. Line 7 (f) and (i) were derived from the erroneous W-2 sent to me by the "payer" on line 5.

10 Explain your efforts to obtain Form W-2, Form 1099-R, 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 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 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 also must 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 also will 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 indicates that the information reported on your original return is incorrect, 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:

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		FILER'S TIN [REDACTED]	OMB No. 1545-2205	Payment Card and Third Party Network Transactions	
		PAYEE'S TIN [REDACTED]	2018		
		1a Gross amount of payment card/third party network transactions \$ 0.00	Form 1099-K		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	1b Card Not Present transactions \$ 0.00	2 Merchant category code	Copy B For Payee This is important tax information and is being furnished to the IRS. 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.
PAYEE'S name— RECIPIENT'S name PIOTR [REDACTED] Street address (including apt. no.) [REDACTED]		3 Number of payment transactions 0	4 Federal income tax withheld \$ 0.00		
City or town, state or province, country, and ZIP or foreign postal code [REDACTED] CA [REDACTED]		5a January \$ 0.00	5b February \$ 0.00		
PSE'S name and telephone number		5c March \$ 0.00	5d April \$ 0.00		
Account number (see instructions)		5e May \$ 0.00	5f June \$ 0.00		
		5g July \$ 0.00	5h August \$ 0.00		
		5i September \$ 0.00	5j October \$ 0.00		
		5k November \$ 0.00	5l December \$ 0.00		
		6 State	7 State identification no.	8 State income tax withheld \$ \$	

Form 1099-K

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-K is submitted to rebut a document known to have been submitted by the party identified above as "FILER" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business".

Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct and complete.

[REDACTED]

4-15-2019
date