

Via Certified Mail 7017 1000 0000 3237 5394

IRS
Austin, TX 73301-0034

Scott B Hannon
3555 Grandview Pkwy, #313
Birmingham, AL 35243

March 27, 2019

Reference: 0625796325

SS#: [REDACTED]

Tax Period: 201812

Dear Roger Bell,

Thank you for your letter LTR 12C dated March 21, 2019. I appreciate that your agency is willing to work with me to make sure that my entries are correct in order for me to get an accurate refund. Is that the purpose of this letter? If responding to that inquiry will delay processing any further you need not respond.

Your letter (copy attached hereto) stated in part "we need more information to process the return accurately." Your letter also stated "To support the amount of wage or withholding entry of \$36,641.00 on line 16, Form 1040, submit: W-2, Wage and Tax Statement...", etc. Please take notice that I have already supplied the required information by signed 1040 with Form(s) 4852 (correcting BAD PAYER DATA) which contains the name, address and ID number of the payer. I have also checked my calculations for accuracy as well. Please note the following supporting or other information required to accurately process the return:

1. A signed 1040 with Form(s) 4852. As per <https://www.irs.gov/forms-pubs/about-form-4852>, "This form serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by taxpayers or their representatives when: ... An employer or payer has issued an incorrect Form W-2 or Form 1099-R."
2. **Payer has issued an incorrect Form W-2 (thus disputed) or 1099-R. The only appropriate form for correction is the Substitute for Form W-2 or 1099-R (Form(s) 4852) attached to a 1040, not the disputed W-2, or 1099-R as your letter appears to suggest.**
3. Item 7(a) on Form 4852 is the **corrected** "Wages, tips, and other compensation" for 2018 payer [REDACTED].
4. Item 8(b) on Form 4852 is the corrected "Taxable amount" for 2018 payer MassMutual.
5. Items 7(e), 7(h) and 7(i) on first Form 4852 and 8(f) on the second Form 4852 **are the correct Federal taxes withheld** for 2018 that were obtained from the original W-2 and 1099-R, and those corresponding entries are correct as stated to the best of my knowledge.
6. Payers reported to your agency *erroneous W-2 "wages" and 1099-R "income" (amounting to BAD PAYER DATA)*.
7. The total amount of **Federal income tax withheld** is equal to the sum of items 7(e), 7(h), 7(i), and 8(f) shown on Forms 4852 which adds up to rounded **\$36,641.00** as stated on line 16 of Form 1040.

You may consider contacting payer(s) if you need original "wage, income, or withholding" information.

Thank you for your prompt attention to this matter. I am expecting a full refund of \$36,641.00 without delay, with interest if applicable.

Under penalties of perjury, I declare that I have examined the facts stated in this letter, including any accompanying documents and other information, and to the best of my knowledge and belief, they are true, correct and complete.

Sincerely,

[REDACTED]
3/27/19

Scott B Hannon