

Form

1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99)

2017

OMB No. 1545-0074

Your first name and initial Stephen		Last name	Your social security number
If a joint return, spouse's first name and initial Isabelle		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			Presidential Election Campaign
Foreign country name TX	Foreign province/state/country	Foreign postal code	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. <input type="checkbox"/> You <input type="checkbox"/> Spouse

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	0	00
	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	0	00
	3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	0	00
	4	Add lines 1, 2, and 3. This is your adjusted gross income .	4	0	00
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,400 if single; \$20,800 if married filing jointly . See back for explanation.	5	20,800	00
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	0	00

Payments, Credits, and Tax	7	Federal income tax withheld from Form(s) W-2 and 1099.	7	96290	46
	8a	Earned income credit (EIC) (see instructions)	8a	0	00
	b	Nontaxable combat pay election.	8b		
	9	Add lines 7 and 8a. These are your total payments and credits .	9	96290	46
	10	Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	0	00
11	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	11	0	00	
12	Add lines 10 and 11. This is your total tax .	12	0	00	

Refund Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.	13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	96290	46
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number			

Amount You Owe	14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	0	00
-----------------------	----	--	----	---	----

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> 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, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	3/18/2018	Geologist		
Spouse's signature, If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
3/18/2018	Geologist			

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

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.

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

1 Name(s) shown on return
Stephen

2 Your social security number
[REDACTED]

3 Address
[REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2017,
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 identification number (if known)
[REDACTED]

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

a Wages, tips, and other compensation	0	f State income tax withheld	0
b Social security wages	0	(Name of state)	
c Medicare wages and tips	0	g Local income tax withheld	0
d Social security tips	0	(Name of locality)	
e Federal income tax withheld	42134.78	h Social security tax withheld	7886.4
		i Medicare tax withheld	2601.69

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"/>	h Local income tax withheld	
d Total distribution	<input type="checkbox"/>	i Employee contributions	
e Capital gain (included in line 8b)		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Lines 7 (a), (b), and (c), are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a). Lines 7 (e), (h), and (i) were derived from the W-2 sent to me.

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. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at 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 do not receive the missing or corrected form from your employer or payer by the end of February, 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. 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.

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 differs from the information reported on your return, 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:

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

1 Name(s) shown on return Isabelle I **2** Your social security number [REDACTED]

3 Address [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2017
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 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>0</u>
b Social security wages	<u>0</u>	(Name of state)	<u> </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)	<u> </u>
e Federal income tax withheld	<u>33609.63</u>	h Social security tax withheld	<u>7886.4</u>
		i Medicare tax withheld	<u>2171.56</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or 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	<input type="checkbox"/>	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?
Lines 7 (a), (b), and (c), are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a). Lines 7 (e), (h), and (i) were derived from the W-2 sent to me.

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. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at 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 do not receive the missing or corrected form from your employer or payer by the end of February, 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. 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.

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 differs from the information reported on your return, 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:

Statement to Correct Incorrectly Reported 1099-B Information Return

This document is presented to dispute and correct an erroneous Form 1099-B known to have been submitted to the IRS by the party identified below as "PAYER". No proceeds were received by the party identified hereon as "RECIPIENT" from "the PAYER" which were connected with "trade or business", a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

The 1099-B should not have been issued for this amount as NO such taxable transaction occurred.

SSN: [REDACTED] FORM 1099-B

Tax Year: December 31, 2017

Payer: [REDACTED]

Recipient: Stephen

Form: 1099-B

Acct: [REDACTED]

Consolidated "Payer" amount reported to IRS: \$16,146.52

Corrected amount for IRS records: \$0.00

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

[REDACTED]
Stephen

3/18/2018

Date

Note: These are proceeds from the sale of stock in companies organized under Union states and not engaged in "trade or business".

Statement to Correct Incorrectly Reported 1099-DIV Information Return

This document is presented to dispute and correct an erroneous Form 1099-DIV known to have been submitted to the IRS by the party identified below as "PAYER". No dividends were received by the party identified hereon as "RECIPIENT" from "the PAYER" which were connected with any "trade or business" or otherwise constituted gains, profits, or income within the meaning of relevant law.

A 1099-DIV should not have been issued for this amount as NO such taxable transaction occurred.

SSN: [REDACTED] FORM 1099-DIV
Tax Year: December 31, 2017
Payer: [REDACTED]
Payer's Federal Identification Number: [REDACTED]
Recipient: Isabelle
Form: 1099-DIV
Acct: [REDACTED]

Amount reported to IRS: \$816.75
Amount included on original return: \$816.75

Corrected amount for IRS records: \$0.00

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

Isabelle

03/18/2018

Date

Note: This is a dividend from an international company
and not engaged in any "trade or business".

AUSTIN TX 73301-0034

In reply refer to:
Apr. 17, 2018 LTR 12C 0 R
[REDACTED] 201712 30
00005273
BODC: WI

STEPHEN [REDACTED] & ISABELLE [REDACTED]

TX

013981

Social security number: [REDACTED]
BATCH 17090,13

Dear Taxpayer:

We received your Dec. 31, 2017, Form 1040EZ federal individual income tax return, but we need more information to process the return accurately. Unless required otherwise, send us your reply within 20 days from the date of this letter.

Enclose only the information requested and any forms, schedules or other information required to support your entries and a copy of this letter. Don't send a copy of your return unless we ask you to do so. Don't respond with a Form 1040X, Amended U.S. Individual Income Tax Return. We'll issue any refund due to you in about 6 to 8 weeks from the time we receive your response. If we don't receive a response from you, we may have to increase the tax you owe or reduce your refund.

To obtain the forms, schedules, or publications to respond to this letter, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).

To support the amount of wage or withholding entry of \$96,290.00 on line 7, Form 1040EZ, submit:

- Form W-2, Wage and Tax Statement
- Form W-2G, Certain Gambling Winnings
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.
- Other forms reporting wage or withholding

If you don't have the form you need, contact the issuer of the income statement for a copy and send it with this letter. Otherwise, send us the information in some substitute form. For example, you can send an earnings statement from your employer which shows year-to-date totals.

If you have questions about this letter, call the appropriate telephone number listed below:

- 800-829-0922 (Individual-Wage Earners)
- 800-829-8374 (Individual-Self Employed/Business Owners)
- 800-829-4059 (Telecommunication Device for the Deaf, TDD)
- +1-267-941-1000 (Outside of the United States), not toll-free

Roger Bell
IRS
Austin, TX 73301-0034

Reference: C
SS#: [REDACTED]
LTR 12C
April 24, 2018

Thank you for your letter, LTR 12C, dated April 17, 2018. A copy is included with this letter. We too appreciate and strive for truthful and accurate information. My concern is that in your letter you are requesting information already provided on Form 4852, Substitute for Form W-2, Wage and Tax Statement, which was included with our signed 1040EZ. Your letter states "To support the amount of wage or withholding entry of \$96,290.00 on line 7, Form 1040EZ, submit: W-2, Wage and Tax Statement...", etc. I'm assuming the number is rounded to the nearest whole number because the 1040EZ I filed actually has the total as \$96,290.46 on line 7. This total amount is derived by combining lines 7e, h, and i from both of our submitted Forms 4852.

Our Forms 4852 included with our signed 1040EZ already contain the information you seek and we would be remiss to now send and incorporate the disputed erroneous 3rd party W-2's into our 2017 filing record. In case you don't have our Forms 4852 I've included copies of both with this letter. Please note the instructions from the IRS website regarding Form 4852:

1. As per <https://www.irs.gov/forms-pubs/about-form-4852>, "Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by taxpayers or their representatives when:
 - a. Their employer or payer does not give them 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."

The "payer" had issued incorrect W-2's, thus disputed. The only appropriate form for corrections is the substitute for Form W-2, Form 4852. I believe that the "payer" also sends the IRS a Form W-2. If not and you need originals I may suggest contacting them using the information on lines 5 and 6 of Form 4852.

Thank you for your prompt attention to this matter. We have endeavored to provide a complete and correct return in order to facilitate the expeditious processing of such as we have no desire to delay or impede lawful process. I did not provide a telephone number as I prefer to keep a written record of our correspondence.

Sincerely,

Stephen

Isabelle

4/24/2018

04.24.2018

United States Treasury

15-51
000

B 076,732,636

Check No.



07 09 18 20091800 KANSAS CITY, MO
000449280486 4038 46569216 I

4038 46569216
20181791810000

Pay to
the order of

STEPHEN & ISABELLE

TX

***97271*45

VOID AFTER ONE YEAR

REGIONAL DISBURSING OFFICER



AUSTIN 12/2017 TAX REFUND 30
INT \$ 980.99

4038

000000518 465692161 040718