April 13, 2016
Dept. of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0015

Re: 2015 Tax Return

Dear Sir/Madam:

Enclosed is my 2015 tax return. Please note that I have enclosed an attached 4852(s), corrected W-2 form properly documented, due to the fact that my company provided a W-2 which erroneously alleged payments of Internal Revenue Code, Sections 3401 and 3121 as "wages", that are hereby disputed.

They have listed payments as "wages" as defined in the Internal Revenue Code Sections 3401(a) and 3121(a). I am rebutting their claim, stating that I am a private-sector citizen (non-federal employee), employed by a private-sector company (non-federal entity) as defined in 3401(c)(d). I am not employed in a "trade or business", nor am I an "officer of a corporation". I did not engage in any Federally privileged taxable activity. <u>The amounts listed as withheld an the W-2 are correct, however.</u>

I expect a full and complete refund within 30 days on my 2015 return as dictated in the Internal Revenue Code Sections 6402(a), 26 CFR Section 6402-3(a)(1)(5), and Section 6401(b)(c).

Sincerely,

Erik S. Clark

Form **1040A** | Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2015

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

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
ERIK S.	CLARK	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

[redacted]

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

[redacted]

Foreign country name	Foreign province/state/county	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.

1 ☑ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you: 0
• did not live with you due to divorce or separation (see instructions): 0
Dependents on 6c not entered above: 0

d Total number of exemptions claimed. Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.			7	0
8a	**Taxable** interest. Attach Schedule B if required.			8a	0
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b			
9a	Ordinary dividends. Attach Schedule B if required.			9a	0
b	Qualified dividends (see instructions).	9b			
10	Capital gain distributions (see instructions).			10	0
11a	IRA distributions.	11a	11b Taxable amount (see instructions).	11b	0
12a	Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b	4451 0
13	Unemployment compensation and Alaska Permanent Fund dividends.			13	0
14a	Social security benefits.	14a	14b Taxable amount (see instructions).	14b	0
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶			15	4451 0

Adjusted gross income

16	Educator expenses (see instructions).	16	0		
17	IRA deduction (see instructions).	17	0		
18	Student loan interest deduction (see instructions).	18	0		
19	Tuition and fees. Attach Form 8917.	19	0		
20	Add lines 16 through 19. These are your **total adjustments.**			20	0
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	4451 0

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	4451	0
23a	Check if: ☐ You were born before January 2, 1951, ☐ Blind; ☐ Spouse was born before January 2, 1951, ☐ Blind. Total boxes checked ▶ 23a ☐					
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐					
24	Enter your **standard deduction.**			24	6300	0
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	0	
26	**Exemptions.** Multiply $4,000 by the number on line 6d.			26	4000	0
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	0	
28	**Tax,** including any alternative minimum tax (see instructions).	28	0			
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	0			
30	Add lines 28 and 29.			30	0	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	0			
32	Credit for the elderly or the disabled. Attach Schedule R.	32	0			
33	Education credits from Form 8863, line 19.	33	0			
34	Retirement savings contributions credit. Attach Form 8880.	34	0			
35	Child tax credit. Attach Schedule 8812, if required.	35	0			
36	Add lines 31 through 35. These are your **total credits.**			36	0	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.			37	0	
38	Health care: individual responsibility (see instructions). Full-year coverage ☑			38		
39	Add line 37 and line 38. This is your **total tax.**			39	0	
40	Federal income tax withheld from Forms W-2 and 1099.	40	8160			
41	2015 estimated tax payments and amount applied from 2014 return.	41	0			
42a	**Earned income credit (EIC).**	42a	0			
b	Nontaxable combat pay election. 42b 0					
43	Additional child tax credit. Attach Schedule 8812.	43	0			
44	American opportunity credit from Form 8863, line 8.	44	0			
45	Net premium tax credit. Attach Form 8962.	45	0			
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.** ▶			46	8160	0

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,250

If you have a qualifying child, attach Schedule EIC.

Refund

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**			47	8160	0
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			48a	8160	0
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings					
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐					
49	Amount of line 47 you want **applied to your 2016 estimated tax.**	49	0			

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶			50	0	
51	Estimated tax penalty (see instructions).	51	0			

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **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 accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list 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
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.) ☐☐☐☐☐☐

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **4852** (Rev. September 2014) Department of the Treasury Internal Revenue Service

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.

▶ Information about Form 4852 is available at *www.irs.gov/form4852.*

OMB No. 1545-0074

1 Name(s) shown on return
Erik S. Clark

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, 2015 ,
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	2135
b	Social security wages	0		(Name of state) . Maryland	
c	Medicare wages and tips	0	g	Local income tax withheld	0
d	Social security tips	0		(Name of locality) n/a	
e	Federal income tax withheld	2520	h	Social security tax withheld	3850
			i	Medicare tax withheld	900

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/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	☐	h	Local income tax withheld	
d	Total distribution	☐	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?
Company provided information and statutory language in IRC Sections 3401, 3121, and others

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. Withheld amounts are correct.

General Instructions

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at *www.irs.gov/form4852*. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

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 does not 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 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 February 14, 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, and 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 do not 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 a *my* 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 differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

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:

- Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
- Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

CORRECTED (if checked)

2015

Form 1099-R
Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

This information is being furnished to the Internal Revenue Service

COPY 2

File this copy with your state, city, or local income tax return when required.

PAYER'S name, street address, city, state, and ZIP code

RETIREMENT SERVICES
CENTURYLINK DOLLARS & SENSE 401(K)
733 MARQUETTE AVE, N9306-042
MINNEAPOLIS, MN 55479

PAYER'S federal identification number: 41-6257133

RECIPIENT'S identification number: [redacted]

RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code

ERIK S CLARK
[redacted]

267822

1	Gross distribution	$ 4451.11
2a	Taxable amount	$ 4451.11
2b	Taxable amount not determined	☐
2b	Total distribution	☒
3	Capital gain (included in box 2a)	$
4	Federal income tax withheld	$ 890.22
5	Employee contributions /Designated Roth contributions or insurance premiums	$
6	Net unrealized appreciation in employer's securities	$
7	Distribution code(s)	1
7	IRA/SEP/SIMPLE	
8	Other	$ %
9a	Your percentage of total distribution	%
9b	Total employee contributions	$
10	Amount allocable to IRR within 5 years	$
11	1st year of desig. Roth contrib.	
12	State tax withheld	$ 344.96 / $
13	State/Payer's state no.	MD 04681890
14	State distribution	$ 4451.11 / $
15	Local tax withheld	$ / $
16	Name of locality	
17	Local distribution	$ / $

Account number (see instructions): WF000CTD

Tracking # 65000008516703T1

FORM 1099-R Department of the Treasury - Internal Revenue Service