

James F. Whelan  
[REDACTED]

**Affidavit of Non Federally Privileged Declaration**

Department of the Treasury  
Internal Revenue Service  
Kansas City MO 65999-0002

April 14, 2014

Dear Sir or Madam,

I am the recipient of a W-2 for the year 2010. I am also the president of the company which issued the W-2, [REDACTED] Inc. [REDACTED]. The purpose of this affidavit is to both answer line 9 & 10 of the enclosed Form 4852, and to declare my status as not being affiliated with any Federal privilege.

Item 9 of Form 4852

Line 7(a) is zero because [REDACTED] Inc. is not involved in any Federally privileged activity including a "trade or business" or the "performance of the functions of a public office" as defined in I.R.C. 7701(a)(26). All of our services were performed within the private sector. In turn, my private sector service with Emgro, Inc. is not Federally privileged. Therefore my work and labor does not constitute "wages" or "compensation" as defined in the I.R.C. Thus the excise tax does not apply.

Item 10 of Form 4852

As being the President of the payer, Emgro, Inc., I issued the W-2 to myself. This was done in error due to my ignorance of the law. This must now be corrected.

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

Respectfully,

[REDACTED]  
James F. Whelan

Enclosures:

2010 Form 1040X

Form 4852 for the correction of 2010 Form W-2

Certified Mail ID# 7013 3020 0001 3797 0861



**Amended U.S. Individual Income Tax Return**

Information about Form 1040X and its separate instructions is at [www.irs.gov/form1040x](http://www.irs.gov/form1040x).

This return is for calendar year ☐ 2013 ☐ 2012 ☐ 2011 ☒ 2010

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial

James F

Last name

Whelan

Your social security number

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Your phone number

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

Foreign country name

Foreign province/state/country

Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status.

**Caution.** In general, you cannot change your filing status from joint to separate returns after the due date.

- ☒ Single ☐ Married filing jointly ☐ Married filing separately  
☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on the back to explain any changes

**Income and Deductions**

		A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	30751	(30751)	0
2	Itemized deductions or standard deduction	7788	0	7788
3	Subtract line 2 from line 1	22963	(22963)	0
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 28	3650	0	3650
5	Taxable income. Subtract line 4 from line 3	19313	(19313)	0

**Tax Liability**

6	Tax. Enter method used to figure tax (see instructions): Other	2480	(2480)	0
7	Credits. If general business credit carryback is included, check here <input type="checkbox"/>	0	0	0
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	0	0	0
9	Other taxes	0	0	0
10	Total tax. Add lines 8 and 9	2480	(2480)	0

**Payments**

11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	416	1591	2007
12	Estimated tax payments, including amount applied from prior year's return	1490	0	1490
13	Earned income credit (EIC)	0	0	0
14	Refundable credits from Schedule(s) <input type="checkbox"/> 8812 or <input checked="" type="checkbox"/> M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 (2010 or 2011) <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	400	0	400
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed			188
16	Total payments. Add lines 11 through 15			4085

**Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)**

17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS	0
18	Subtract line 17 from line 16 (if less than zero, see instructions)	4085
19	Amount you owe. If line 10, column C, is more than line 18, enter the difference	0
20	If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	4085
21	Amount of line 20 you want refunded to you	4085
22	Amount of line 20 you want applied to your (enter year): estimated tax <b>22</b>	

Complete and sign this form on Page 2.



**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.

▶ Information about Form 4852 is available at [www.irs.gov/form4852](http://www.irs.gov/form4852).

<b>1</b> Name(s) shown on return James F Whelan		<b>2</b> Your social security number [REDACTED]	
<b>3</b> Address [REDACTED]			
<b>4</b> Enter year in space provided and check one box. For the tax year ending December 31, <u>2010</u> . 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</b> Employer's or payer's name, address, and ZIP code Emoro, Inc. [REDACTED]		<b>6</b> Employer's or payer's identification number (if known) [REDACTED]	
<b>7</b> Form W-2. Enter wages, tips, other compensation, and taxes withheld.			
<b>a</b> Wages, tips, and other compensation <u>0</u>		<b>g</b> State income tax withheld <u>457.60</u>	
<b>b</b> Social security wages <u>0</u>		<b>(Name of state)</b> <u>NY</u>	
<b>c</b> Medicare wages and tips <u>0</u>		<b>h</b> Local income tax withheld <u>0</u>	
<b>d</b> Advance EIC payment <u>0</u>		<b>(Name of locality)</b> <u></u>	
<b>e</b> Social security tips <u>0</u>		<b>i</b> Social security tax withheld <u>1289.6</u>	
<b>f</b> Federal income tax withheld <u>416</u>		<b>j</b> Medicare tax withheld <u>301.60</u>	
<b>8</b> Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.			
<b>a</b> Gross distribution <u></u>		<b>f</b> Federal income tax withheld <u></u>	
<b>b</b> Taxable amount <u></u>		<b>g</b> State income tax withheld <u></u>	
<b>c</b> Taxable amount not determined <input type="checkbox"/>		<b>h</b> Local income tax withheld <u></u>	
<b>d</b> Total distribution <u></u> <input type="checkbox"/>		<b>i</b> Employee contributions <u></u>	
<b>e</b> Capital gain (included in line 8b) <u></u>		<b>j</b> Distribution codes <u></u>	

**9** How did you determine the amounts on lines 7 and 8 above?

See Affidavit

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

See affidavit

**Sign  
Here**

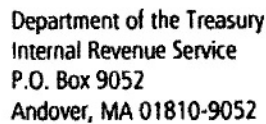
Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ [REDACTED]

Date ▶

4-14-14





077575.306749.109002.5992 1 AT 0.406 373

Notice	CP21B
Tax Year	2010
Notice date	June 23, 2014
Social Security number	[REDACTED]
To contact us	1-800-922-9222
Your Caller ID	208376
Page 1 of 2	89H

**JAMES WHELAN**

077575

## Changes to your 2010 Form 1040

**Refund due: \$4,071.00**

We made the changes you requested to your 2010 Form 1040 to adjust your:

- income from wages, salaries, tips, etc.
- total federal income tax withheld

**As a result, you are due a refund of \$4,071.00.**

## Summary

Decrease in tax	\$-2,480.00
Increase in credit for tax withheld	-1,591.00
<b>Refund due</b>	<b>\$4,071.00</b>

## What you need to do

**If you agree with the changes we made**

- If you haven't already received a refund for \$4,071.00, you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.

Continued on back...



## Contact information

INTERNAL REVENUE SERVICE  
P.O. BOX 9052  
ANDOVER, MA 01810-9052

1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34,35,36,37,38,39,40,41,42,43,44,45,46,47,48,49,50,51,52,53,54,55,56,57,58,59,60,61,62,63,64,65,66,67,68,69,70,71,72,73,74,75,76,77,78,79,80,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,96,97,98,99,100,101,102,103,104,105,106,107,108,109,110,111,112,113,114,115,116,117,118,119,120,121,122,123,124,125,126,127,128,129,130,131,132,133,134,135,136,137,138,139,140,141,142,143,144,145,146,147,148,149,150,151,152,153,154,155,156,157,158,159,160,161,162,163,164,165,166,167,168,169,170,171,172,173,174,175,176,177,178,179,180,181,182,183,184,185,186,187,188,189,190,191,192,193,194,195,196,197,198,199,200,201,202,203,204,205,206,207,208,209,210,211,212,213,214,215,216,217,218,219,220,221,222,223,224,225,226,227,228,229,230,231,232,233,234,235,236,237,238,239,240,241,242,243,244,245,246,247,248,249,250,251,252,253,254,255,256,257,258,259,260,261,262,263,264,265,266,267,268,269,270,271,272,273,274,275,276,277,278,279,280,281,282,283,284,285,286,287,288,289,290,291,292,293,294,295,296,297,298,299,300,301,302,303,304,305,306,307,308,309,310,311,312,313,314,315,316,317,318,319,320,321,322,323,324,325,326,327,328,329,330,331,332,333,334,335,336,337,338,339,340,341,342,343,344,345,346,347,348,349,350,351,352,353,354,355,356,357,358,359,360,361,362,363,364,365,366,367,368,369,370,371,372,373,374,375,376,377,378,379,380,381,382,383,384,385,386,387,388,389,390,391,392,393,394,395,396,397,398,399,400,401,402,403,404,405,406,407,408,409,410,411,412,413,414,415,416,417,418,419,420,421,422,423,424,425,426,427,428,429,430,431,432,433,434,435,436,437,438,439,440,441,442,443,444,445,446,447,448,449,450,451,452,453,454,455,456,457,458,459,460,461,462,463,464,465,466,467,468,469,470,471,472,473,474,475,476,477,478,479,480,481,482,483,484,485,486,487,488,489,490,491,492,493,494,495,496,497,498,499,500,501,502,503,504,505,506,507,508,509,510,511,512,513,514,515,516,517,518,519,520,521,522,523,524,525,526,527,528,529,530,531,532,533,534,535,536,537,538,539,540,541,542,543,544,545,546,547,548,549,550,551,552,553,554,555,556,557,558,559,560,561,562,563,564,565,566,567,568,569,570,571,572,573,574,575,576,577,578,579,580,581,582,583,584,585,586,587,588,589,590,591,592,593,594,595,596,597,598,599,600,601,602,603,604,605,606,607,608,609,610,611,612,613,614,615,616,617,618,619,620,621,622,623,624,625,626,627,628,629,630,631,632,633,634,635,636,637,638,639,640,641,642,643,644,645,646,647,648,649,650,651,652,653,654,655,656,657,658,659,660,661,662,663,664,665,666,667,668,669,670,671,672,673,674,675,676,677,678,679,680,681,682,683,684,685,686,687,688,689,690,691,692,693,694,695,696,697,698,699,700,701,702,703,704,705,706,707,708,709,710,711,712,713,714,715,716,717,718,719,720,721,722,723,724,725,726,727,728,729,730,731,732,733,734,735,736,737,738,739,740,741,742,743,744,745,746,747,748,749,750,751,752,753,754,755,756,757,758,759,760,761,762,763,764,765,766,767,768,769,770,771,772,773,774,775,776,777,778,779,780,781,782,783,784,785,786,787,788,789,790,791,792,793,794,795,796,797,798,799,800,801,802,803,804,805,806,807,808,809,810,811,812,813,814,815,816,817,818,819,820,821,822,823,824,825,826,827,828,829,830,831,832,833,834,835,836,837,838,839,840,841,842,843,844,845,846,847,848,849,850,851,852,853,854,855,856,857,858,859,860,861,862,863,864,865,866,867,868,869,870,871,872,873,874,875,876,877,878,879,880,881,882,883,884,885,886,887,888,889,890,891,892,893,894,895,896,897,898,899,900,901,902,903,904,905,906,907,908,909,910,911,912,913,914,915,916,917,918,919,920,921,922,923,924,925,926,927,928,929,930,931,932,933,934,935,936,937,938,939,940,941,942,943,944,945,946,947,948,949,950,951,952,953,954,955,956,957,958,959,960,961,962,963,964,965,966,967,968,969,970,971,972,973,974,975,976,977,978,979,980,981,982,983,984,985,986,987,988,989,990,991,992,993,994,995,996,997,998,999,1000,1001,1002,1003,1004,1005,1006,1007,1008,1009,1010,1011,1012,1013,1014,1015,1016,1017,1018,1019,1020,1021,1022,1023,1024,1025,1026,1027,1028,1029,1030,1031,1032,1033,1034,1035,1036,1037,1038,1039,1040,1

**JAMES WHELAN**

Notice	CP218
Notice date	June 23, 2014
Social Security number	[REDACTED]

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).

- ☐ Please check here if you've included any correspondence. Write your Social Security number, [REDACTED] the tax year (2010), and the form number (1040) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	
Primary phone	Best time to call	Secondary phone	Best time to call

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