

July 10, 2017

Matthew [REDACTED]
[REDACTED]
[REDACTED]

To:
Dept. of the Treasury
IRS
Fresno, CA 93888-0002

Certified Mail # 7016-2070- [REDACTED]

Re: 2015 1040 Filing for Tax Return of money withheld

In researching the definition of "Wages", as clearly defined in the IRC Sections 3401(a) and 3121(a), it is certain that I did not get paid "Wages." In 2015, I was an unprivileged worker in the private-sector and not an "Employee", as defined in IRC Section 3401(c). The private-sector entity I worked for falsely characterized payments as "Wages", and filed an incorrect tax information return in error. I am rebutting their claims that I was an "Employee" making "Wages", I was a non-federal worker working for a non-federal entity.

The amount is true and correct which I am requesting back to me, \$2,784.26, which is my rightful property. See attached form 1040 and 4852. Please process and send return without any further delay.

I declare under the penalty of perjury, that I have closely examined the law, these statements contained herewith, and to the best of my knowledge and beliefs they are true and correct.

Respectfully,

Matthew [REDACTED]

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2015** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20

Your first name and initial MATTHEW H Last name [REDACTED] See separate instructions.
Your social security number [REDACTED]

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

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). PORTLAND OR. 97229 **Presidential Election Campaign**
Check here if you, or your spouse if filing jointly, want to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name Foreign province/state/country Foreign postal code

Filing Status

1 ☒ Single 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. ▶

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ ☐

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2—See form 4852 7 -0-

8a Taxable interest. Attach Schedule B if required 8a

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 -0-

Adjusted Gross Income

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ▶ 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income 37 -0-

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b 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

38	Amount from line 37 (adjusted gross income)	38	-0-
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	If: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. checked <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	-0-
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	-0-
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2,784	26
65	2015 estimated tax payments and amount applied from 2014 return	65		
66a	Earned income credit (EIC)	66a		
b	Nontaxable combat pay election	66b		
67	Additional child tax credit. Attach Schedule 8812	67		
68	American opportunity credit from Form 8863, line 8	68		
69	Net premium tax credit. Attach Form 8962	69		
70	Amount paid with request for extension to file	70		
71	Excess social security and tier 1 RRTA tax withheld	71		
72	Credit for federal tax on fuels. Attach Form 4136	72		
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	2,784	26

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	2,784	26
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	2,784	26
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number			
77	Amount of line 75 you want applied to your 2016 estimated tax	77		
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78		

Amount You Owe

Third Party Designee

Sign Here

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

Paid Preparer Use Only

Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
Designee's name	Phone no. Personal identification number (PIN)
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.	
Your signature	Date Your occupation
Spouse's signature. If a joint return, both must sign.	Date Spouse's occupation
Print/Type preparer's name	Preparer's signature
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.

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

OMB No. 1545-0074

1 Name(s) shown on return MATTHEW		2 Your social security number [REDACTED]	
3 Address [REDACTED] PORTLAND OR 97229			
4 Enter year in space provided and check <input checked="" type="checkbox"/> For the tax year ending December 31, 2015 . 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.			
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>		g Local income tax withheld <u>0</u>	
c Medicare wages and tips <u>0</u>		h Social security tax withheld <u>2130.38</u>	
d Social security tips <u>0</u>		i Medicare tax withheld <u>499.35</u>	
e Federal income tax withheld <u>155.03</u>			
8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.			
a Gross distribution <u>0</u>		f Federal income tax withheld <u>0</u>	
b Taxable amount <u>0</u>		g State income tax withheld <u>0</u>	
c Taxable amount not determined <input type="checkbox"/>		h Local income tax withheld <u>0</u>	
d Total distribution <u>0</u>		i Employee contributions <u>0</u>	
e Capital gain (included in line 8b) <u>0</u>		j Distribution codes <u>0</u>	
9 How did you determine the amounts on lines 7 and 8 above? I did not receive "wages" as defined in I.R.C. Sections 3401(a) & 3121(a). Not involved in a "trade or business" as defined in 7701(a). Incorrect Payer data is hereby corrected.			
10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement. None. I respectfully request a full refund of all my property which was erroneously withheld.			

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