

April 2, 2018

SSN:

IRS  
5045 E. Butler Avenue  
Fresno CA 93888-0034

Regarding LTR 12C, dated March 27, 2018, copy attached.

To whom it concerns,

My return for the tax year ending December 31, 2017 was accompanied by a Form 4852, Substitute for Form W-2, Wage and Tax Statement, dated 02/10/2018, along with a sworn declaration (Exhibit B) dated 02/10/2018. Refer to the General Instructions for completing Form 4852 which state the form is used to correct erroneous information furnished on a Form W-2.

The LTR 12C stated in part "we need more information to process the return accurately." The LTR 12C also stated "To support the amount of wage or withholding entry of \$4,409.96 on line 64, Form 1040, submit: Form W-2, Wage and Tax Statement..." etc. Please take notice that I have already supplied the required information by signed 1040 with Form 4852 (correcting BAD PAYER DATA) which contains the name, address and ID number of the payer. I have also checked my calculations for accuracy. Please note the following supporting or other information required to accurately process the return:

1. A signed 1040 with Form 4852 was provided as part of my return. As per <https://www.irs.gov/forms-pubs/about-form-4852>, "This form serves as a substitute for Forms W-2... 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). *The only appropriate form for correction is the Substitute for Form W-2 (Form 4852) attached to a 1040, not the disputed W-2 as the LTR 12C appears to suggest.*
3. Item 7(a), 7(b), and 7(c) on Form 4852 are the corrected "Wages, tips, and other compensation", "Social security wages", and "Medicare wages and tips", respectively, for 2017. See rebuttal on line 9 and corresponding sworn declaration (Exhibit B).
4. Items 7(e), 7(h) and 7(i) on Form 4852 are the correct Federal taxes withheld for 2017 that were obtained from the original W-2 and those corresponding entries are correct as stated to the best of my knowledge.
5. Payer reported to your agency via W-3 erroneous W-2 "wages" (amounting to BAD PAYER DATA).
6. The total amount of Federal income tax withheld is equal to the sum of items 7(e), 7(h) and 7(i) shown on Form 4852 which adds up to \$4,409.96 as stated on line 64 of Form 1040.

You may consider contacting payer if you need original "wage or withholding" information.

Thank you for your prompt attention to this matter. I expect a full refund of \$4,409.96 without delay.

Please be advised that no monies were ever received by me from any government agency, whether Federal, State or Local, in connection with the performance of the functions of a public office or otherwise constituted gains, profits, or income within the meaning of relevant law.

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,

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