

YELENA [REDACTED]  
ROMAN [REDACTED]  
[REDACTED] MINNESOTA

Initial letter to IRS sent  
with 2017 initial  
filing (2017 Return)

DEPARTMENT OF TREASURY  
INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0002

RE: 2017 TAX RETURN

MARCH 20, 2018

Dear Sir or Madam;

Please find enclosed the original filing of our joint 2017 TAX YEAR 1040 Return. Additionally, enclosed are two forms of 4852 Substitute for Forms W-2, which documents and makes corrections to the inaccurate W-2 information returns two Payers ("PAYER 1" and "PAYER 2") submitted to you for [REDACTED] tax payer name. Provided for you are 4852 forms to correct the WRONG PAYER DATA (as defined by IRC 3401 (a) and 3121 (a)). Earnings made from these Payers were not privileged, from holding a public office, or otherwise as defined by 3401(c) (d)). These two payers are non-federal entities, and [REDACTED] tax payer name was not in a "trade or business" nor was she an "officer of a corporation" for either of these payers, as defined by the law. The payers listed on form 4852 forms therefore wrongfully withheld tax from earning not subject to tax.

Payer known as [REDACTED] was the only payer that accurately reported "wages" to you on their W-2 submission (as defined by IRC section 3401 (a) and 3121 (a)). Therefore, this payer's W-2 is included with this return.

Below is a summary table of the withholdings from all the aforementioned parties.

NON-TAXABLE EARNINGS	WITHHOLDINGS			TOTAL
	FEDERAL TAX	SOCIAL SECURITY TAX	MEDICARE TAX	
Payer 1 → [REDACTED]	0	86.16	20.15	106.31
Payer 2 → [REDACTED]	1739.25	1547.45	361.9	3648.6
	TOTAL WRONGFULLY WITHHELD			3754.91

TAXABLE "INCOME"	WITHHOLDINGS		
	FEDERAL TAX	SOCIAL SECURITY TAX	MEDICARE TAX
Payer 3 → [REDACTED] (Govt)	4,280.03	3519.79	823.18

TOTAL WRONGFULLY WITHHELD	3754.91
ADDITIONAL FEDERAL INCOME TAX WITHHELD	4280.03
TOTAL TAX PAID	8034.94

We included a nice table for IRS agents convinience so si he can make a quick glance and know we won't be duped!

one of our employers IS the Federal government, so we knew we paid tax on that "income" correctly

We expect a full and complete refund within 30 days on the 2017 enclosed Return as dictated in IRC Sec. 66402(a), Sec 301.6402-3(a)(1)(5), & Sec. 6401 (b)(c).

Thank you for your service to our great nation.

*I declare under the penalty of perjury, these statements and accompanying documents, and to the best of my knowledge, belief, that they are true, correct, and complete.*

 ← signature here

Yelena  LAST NAME

TAXPAYER ID:  SS #

*I declare under the penalty of perjury, these statements and accompanying documents, and to the best of my knowledge, belief, that they are true, correct, and complete.*



Roman 

TAXPAYER ID: 

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning 2017, ending 20

Your first name and initial YELENA Last name [redacted] See separate instructions. Your social security number [redacted] If a joint return, spouse's first name and initial ROMAN Last name [redacted] Spouse's social security number [redacted] Home address (number and street), if you have a P.O. box, see instructions. [redacted] 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] MN [redacted] 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. Foreign country name Foreign province/state/country Foreign postal code

Filing Status 1 [ ] Single 2 [x] Married filing jointly (even if only one had income) 3 [ ] Married filing separately. Enter spouse's SSN above and full name here. 4 [x] 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) (see instructions)

Exemptions 6a [x] Yourself. If someone can claim you as a dependent, do not check box 6a. 6b [x] Spouse. Boxes checked on 6a and 6b 2 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 2

Table with 4 columns: (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)

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 56,770 84 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 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 11 Alimony received 11 0 12 Business income or (loss). Attach Schedule C or C-EZ 12 0 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [ ] 13 0 14 Other gains or (losses). Attach Form 4797 [ ] 14 0 15a IRA distributions 15a b Taxable amount 15b 0 16a Pensions and annuities 16a b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 18 Farm income or (loss). Attach Schedule F 18 0 19 Unemployment compensation 19 0 20a Social security benefits 20a b Taxable amount 20b 0 21 Other income. List type and amount 21 0 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 56,770 84

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 4,000 00 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 4,000 00 37 Subtract line 36 from line 22. This is your adjusted gross income 37 52,770 84

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 52,770 84

39a Check  You were born before January 2, 1953,  Blind.  Spouse was born before January 2, 1953,  Blind. Total boxes checked  39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here  39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 12,700 00

41 Subtract line 40 from line 38 41 40,070 84

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 8,100 00

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 31,970 84

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  44 3,864 00

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 3,864 00

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  3800 b  8801 c  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 3,864 00

**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, \$6,350
  - Married filing jointly or Qualifying widow(er), \$12,700
  - Head of household, \$9,350

Other Taxes

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a  4137 b  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  61

62 Taxes from: a  Form 8959 b  Form 8960 c  Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63 3,864 00

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 8,034 94

65 2017 estimated tax payments and amount applied from 2016 return 65

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election  66b 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  2439 b  Reserved c  8885 d  73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 8,034 94

If you have a qualifying child, attach Schedule EIC.

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 4,170 94

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  76a 4,170 94

b Routing number 76b

d Account number 76d

c Type:  Checking  Savings

77 Amount of line 75 you want applied to your 2018 estimated tax 77 0

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78 0

79 Estimated tax penalty (see instructions) 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  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 taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date 3/20/2018 Your occupation  Daytime phone number

Spouse's signature, if a joint return, both must sign.  Date 3/20/2018 Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name  Preparer's signature  Date

Firm's name  Firm's EIN

Firm's address  Phone no.

Check  if self-employed PTIN

**Tuition and Fees Deduction**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040A.  
▶ Go to [www.irs.gov/Form8917](http://www.irs.gov/Form8917) for the latest information.

**2017**  
Attachment  
Sequence No. **60**

Name(s) shown on return

YELENA

Your social security number



You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

**Before you begin:** ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2017 Form 1040 instructions for line 36.

1 (a) Student's name (as shown on page 1 of your tax return)		(b) Student's social security number (as shown on page 1 of your tax return)		(c) Adjusted qualified expenses (see instructions)	
First name	Last name				
YELENA				10,546	00
2 Add the amounts on line 1, column (c), and enter the total . . . . .				2	10,546 00
3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3	56,770 84		
4 Enter the total from either:					
• Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or					
• Form 1040A, lines 16 through 18. . . . .		4	0 00		
5 Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop; you cannot take the deduction for tuition and fees . . . . .				5	56,770 84
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.					
6 <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?				6	4,000 00
<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000.					
<input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.					

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

*This was included w/Return because 1 employer (this one) is a federal agency*

Employee's Social Security Number [REDACTED]		OMB No. 1545-0008				
Employer's Identification Number (EIN) [REDACTED]		d. Control Number [REDACTED]				
c. Employer's Name, Address, and ZIP Code [REDACTED] <b>Federal Agency Payer 3</b>		1 Wages, Tips, and other compensation 56770.84	2 Federal Income Tax withheld 4280.03			
		3 Social Security Wages 56770.84	4 Social Security Tax withheld 3519.79			
		5 Medicare Wages and Tips 56770.84	6 Medicare Tax withheld 823.18			
		7 Social Security tips	8 Allocated Tips			
		9 [REDACTED]	10 Dependent Care Benefits			
e/f. Employee's Name, Address, and ZIP Code YELENA [REDACTED]		12 See instructions for box 12 DD 273.94	14 See instructions for box 14 K 94.52 V 68.48 Y 2600.00			
		13 <input type="checkbox"/> Statutory Employee <input checked="" type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay				
15 State	Employer's State ID Number [REDACTED]	16 State Wages, Tips, etc 56770.84	17 State Income Tax 1778.22	18 Local wages, tips, etc	19 Local Income Tax	20 Locality name
15 State	Employer's State ID Number [REDACTED]	16 State Wages, Tips, etc	17 State Income Tax	18 Local wages, tips, etc	19 Local Income Tax	20 Locality name

Form **W-2** Wage and Tax Statement **2017**

Department of the Treasury - Internal Revenue Service  
Copy 2 To be Filed With Employee's State, City, or Local Income Tax Return

**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](http://www.irs.gov/Form4852) for the latest information.

<b>1</b> Name(s) shown on return YELENA [REDACTED]	<b>2</b> Your social security number [REDACTED]																																								
<b>3</b> Address [REDACTED], MN [REDACTED]																																									
<b>4</b> Enter year in space provided and check one box. For the tax year ending December 31, <u>2017</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 [REDACTED] <b>Payer 2</b>	<b>6</b> Employer's or payer's identification number (if known) [REDACTED]																																								
<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.																																									
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**9** How did you determine the amounts on lines 7 and 8 above?

**LINE 7 (a) WERE CORRECTED AS I DID NOT RECIEVE ANY "WAGES" AS DEFINED IN SECTION 3401(a) AND SECTION 3121(a). LINE 7 (e), (f), (h), and (i) WERE DERIVED FROM THE W-2 SENT TO ME BY "PAYER."**

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

**NONE. PAYER ISSUED W-2 BEFORE "WAGES" ERROR WAS NOTED.**

**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](http://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](http://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.**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.  
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OMB No. 1545-0074

**1** Name(s) shown on return  
YELENA [REDACTED]

**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] **Payer 1**

**6** Employer's or payer's identification number (if known)  
[REDACTED]

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

<b>a</b> Wages, tips, and other compensation	0.00	<b>f</b> State income tax withheld	0.00
<b>b</b> Social security wages		(Name of state)	
<b>c</b> Medicare wages and tips		<b>g</b> Local income tax withheld	
<b>d</b> Social security tips		(Name of locality)	
<b>e</b> Federal income tax withheld	0.00	<b>h</b> Social security tax withheld	86.16
<i>No federal was withheld on W-2</i>		<b>i</b> Medicare tax withheld	20.15

**8 Form 1099-R.** Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

<b>a</b> Gross distribution		<b>f</b> Federal income tax withheld	
<b>b</b> Taxable amount		<b>g</b> State income tax withheld	
<b>c</b> Taxable amount not determined	<input type="checkbox"/>	<b>h</b> Local income tax withheld	
<b>d</b> Total distribution	<input type="checkbox"/>	<b>i</b> Employee contributions	
<b>e</b> Capital gain (included in line 8b)		<b>j</b> Distribution codes	

*I made so little from Emplo they didn't withhold Federal taxes. do indicate on W-2. But did withhold FICA! I wanted this back!*

**9** How did you determine the amounts on lines 7 and 8 above?  
LINE 7 WERE CORRECTED AS I DID NOT RECEIVE ANY "WAGES" AS DEFINED BY USC SECTION 3401 AND SECTION 3121. LINE 7(e), (f), (h), and (i) WERE DERIVED FROM THE W-2 SENT TO ME BY "PAYER"

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
NONE. PAYER ISSUED W-2 BEFORE SOCIAL SECURITY AND MEDICARE TAX WITHHOLDING ERROR ERROR WAS NOTED.

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**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](http://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](http://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:





United States Treasury

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VOID AFTER ONE YEAR

REGIONAL DISBURSING OFFICER



FRESNO 12/2017 TAX REFUND 30

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\$ 4,170.94  
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Refund due

Refund recieved

We owed for last year (2016)