

IRS
Stop 6120
Kansas City, MO 64999

W
xxx xxxxx Street
xxxxx, NY 12345

April 13, 2016

Reference: xxxxxxxxxxxx

SS#: xx-xx-xxxx

Tax Period: 201412

Dear Sherry Mueller,

Thank you for your letter LTR 12C dated April 7, 2016. I appreciate that your agency is willing to work with me to make sure that my entries are correct in order for me to get an accurate refund. Is that the purpose of this letter? If responding to that inquiry will delay processing any further you need not respond.

Your letter (copy attached hereto) stated in part "we need more information to process the return accurately." Your letter also stated "To support the amount of wage or withholding entry of \$9,585.53 on line 74, Form 1040, submit: 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 as well. Please note the following supporting or other information required to accurately process the return:

1. A signed 1040 with Form 4852. As per <https://www.irs.gov/uac/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 your letter appears to suggest.*
3. Item 7(a) on Form 4852 **is the corrected** "Wages, tips, and other compensation" for 2014. See rebuttal on line 9.
4. Items 7(e), 7(h) and 7(i) on Form 4852 **are the correct Federal taxes withheld** for 2014 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 **\$9,585.53** as stated on line 74 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 am expecting a full refund of \$9,585.53 without delay, with interest if applicable.

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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