

June 5<sup>th</sup>, 2019

Sherry Mueller  
Operations Manager, Input Corrections  
Internal Revenue Service  
Stop 6120  
Kansas City, Missouri 64999

S██████████ and K██████████ S██████████  
██████████  
██████████ South Carolina ██████████

Reference: **0927890705**  
Tax Period: **2018**

Dear Sherry Mueller,

Thank you for your letter LTR 12C dated May 30, 2019. We appreciate that you and your agency are willing to work with us to make sure that our entries are correct, in order for us to get an accurate and prompt refund.

Your letter (copy attached) 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 \$58,743.77 on line 16, Form Form 1040, submit: W2, Wage and Tax Statement...", etc.

Please take notice that we have already supplied the required information by signed 1040 with Form(s) 4852 (correcting BAD PAYER DATA), which contains the name, address and ID number of the Payer. We have re-checked our 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/forms-pubs/about-form-4852>, "This form serves as a substitute for Forms W2, W2c, and 1099R and is completed by taxpayers or their representatives when: An employer or payer has issued an incorrect Form W2 or Form 1099R."
2. **Payer has issued an incorrect Form W2.** The only appropriate form for correction is the Substitute for Form W2 (Form 4852) attached to a 1040, not the rebutted W2 as your letter suggests.
3. Item 7(a) on Form 4852 is the **corrected** "Wages, tips, and other compensation" for 2018. See rebuttal on line 9 of our Form(s) 4852.
4. Items 7(e), 7(h) and 7(i) on Form(s) 4852 are the **correct Federal taxes withheld** for 2018 that were obtained from the original W2 and those corresponding entries are correct as stated to the best of our knowledge.
5. Payer reported to your agency via W3, *erroneous* W2 "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(s) 4852 previously submitted, which adds up to **\$58,743.77** as stated on line 20a of Form 1040.

