

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

Your first name and initial **Daniel J** Last name **Moore** Your social security number [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. **▲** 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). _____, **Virginia** Presidential Election Campaign

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____ 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. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person), (See instructions.)
 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**
 3 Married filing separately. Enter spouse's SSN above and full name here. **▶** 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. . . . } Boxes checked on 6a and 6b **2**
 b Spouse } No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions) _____
 c Dependents: (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) _____
 If more than four dependents, see instructions and check here Dependents on 6c not entered above _____
 d Total number of exemptions claimed _____ Add numbers on lines above **2**

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22		
7 Wages, salaries, tips, etc. Attach Form(s) W-2																						0 00	
8a Taxable interest. Attach Schedule B if required																							
b Tax-exempt interest. Do not include on line 8a																							
9a Ordinary dividends. Attach Schedule B if required																							
b Qualified dividends																							
10 Taxable refunds, credits, or offsets of state and local income taxes																							
11 Alimony received																							
12 Business income or (loss). Attach Schedule C or C-EZ																							
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>																							
14 Other gains or (losses). Attach Form 4797																							
15a IRA distributions	15a																						
b Taxable amount																							
16a Pensions and annuities	16a		73,663	07																			0 00
b Taxable amount																							
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																							
18 Farm income or (loss). Attach Schedule F																							
19 Unemployment compensation																							
20a Social security benefits	20a		21,156	00																			0 00
b Taxable amount																							
21 Other income. List type and amount																							
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶																							0 00

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
23 Educator expenses															
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ															
25 Health savings account deduction. Attach Form 8889															
26 Moving expenses. Attach Form 3903															
27 Deductible part of self-employment tax. Attach Schedule SE															
28 Self-employed SEP, SIMPLE, and qualified plans															
29 Self-employed health insurance deduction															
30 Penalty on early withdrawal of savings															
31a Alimony paid b Recipient's SSN ▶															
32 IRA deduction															
33 Student loan interest deduction															
34 Tuition and fees. Attach Form 8917															
35 Domestic production activities deduction. Attach Form 8903															
36 Add lines 23 through 35															0 00
37 Subtract line 36 from line 22. This is your adjusted gross income ▶															0 00

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 0 00

39a Check You were born before January 2, 1953, Blind. Total boxes if: Spouse was born before January 2, 1953, Blind. 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 <12,700 00>

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 8100 00

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0 00

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

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 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

55 Add lines 48 through 54. These are your total credits 55 0 00

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 0 00

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 0 00

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 34,267 17

65 2017 estimated tax payments and amount applied from 2016 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 2439 b Reserved c 8885 d 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 34,267 17

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 34,267 17

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here 76a 34,267 17

b Routing number ▶ c Type: Checking Savings

d Account number

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

Amount You Owe

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

79 Estimated tax penalty (see instructions) 79

Sign Here

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) ▶

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	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

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.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return
2 Your social security number

Daniel J & Jane A Moore

3 Address

VA,

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

6 Employer's or payer's identification number (if known)

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>2441.32</u>
b Social security wages		(Name of state) , <u>Virginia</u>	
c Medicare wages and tips		g Local income tax withheld	
d Social security tips		(Name of locality)	
e Federal income tax withheld	<u>5426.01</u>	h Social security tax withheld	<u>3151.08</u>
		i Medicare tax withheld	<u>736.95</u>

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

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

9 How did you determine the amounts on lines 7 and 8 above?

From Payer supplied W-2 which incorrectly reported "wages" on line 7. My earnings were not federally privileged thus not reportable nor taxable as "wages" defined in IRC sec.3401(a) and 3121 and others. All other amounts are correct and should be returned accordingly.

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

None for fear of retaliation in the workplace by subjecting my private sector employer to scrutiny by the I.R.S.

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.

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. 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

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1 Name(s) shown on return
Daniel J & Jane A Moore

2 Your social security number
[REDACTED]

3 Address
[REDACTED], VA [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]

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	_____	f State income tax withheld	_____
b Social security wages	_____	(Name of state)	_____
c Medicare wages and tips	_____	g Local income tax withheld	_____
d Social security tips	_____	(Name of locality)	_____
e Federal income tax withheld	_____	h Social security tax withheld	_____
		i Medicare tax withheld	_____

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

a Gross distribution	_____	f Federal income tax withheld	_____
b Taxable amount	<u>73,663.07</u>	g State income tax withheld	_____
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	_____
d Total distribution	<u>0.00</u>	i Employee contributions	_____
e Capital gain (included in line 8b)	<input checked="" type="checkbox"/>	j Distribution codes	<u>2</u>

9 How did you determine the amounts on lines 7 and 8 above?

Payer provided 1099-R. Line 8a is from earnings in private sector work that does not constitute "wages" as defined in IRC sections 3401 (a), 3121 and others. The amount on line 8a is hereby disputed as being taxable under IRC 6047(d) and IRC 3405(e) and is not Federally privileged.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None as I would not expect their cooperation in this matter.

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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. Or, you may contact your local SSA office to verify wages reported by your employer.
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5 Employer's or payer's name, address, and ZIP code **6** Employer's or payer's identification number (if known)

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.
a Wages, tips, and other compensation 0 f State income tax withheld
b Social security wages (Name of state)
c Medicare wages and tips g Local income tax withheld
d Social security tips (Name of locality)
e Federal income tax withheld h Social security tax withheld **31.62**
i Medicare tax withheld **7.39**

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.
a Gross distribution f Federal income tax withheld
b Taxable amount g State income tax withheld
c Taxable amount not determined . h Local income tax withheld
d Total distribution i Employee contributions
e Capital gain (included in line 8b) j Distribution codes

9 How did you determine the amounts on lines 7 and 8 above?
From form W-2 provided by Unim. Line 7a was reported incorrectly. I had no "wages" as defined in IRC sec.3401 & 3121 and as having had no federal privilege associated with these payments, they are not taxable. Lines 7h & 7i are correct and should be returned accordingly.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None.

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