

Form

1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (90)

2016

OMB No. 1545-0074

Personal information section including name, address, and social security numbers.

Income section table with columns for line number, description, and amounts.

Payments, Credits, and Tax section table with columns for line number, description, and amounts.

Refund section including routing and account numbers for direct deposit.

Amount You Owe section with line 14.

Third Party Designee section with fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse.

Paid Preparer Use Only section with fields for preparer name, signature, date, and firm information.

**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.

▶ Information about Form 4852 is available at [www.irs.gov/form4852](http://www.irs.gov/form4852).

1 Name(s) shown on return Jack	2 Your social security number
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3 Address  
Ave. California 9

4 Enter year in space provided and check one box. For the tax year ending December 31, 2016  
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 INC 333 SLIP DRIVE, SUITE MARIETTA, GEORGIA, CALIFORNIA 95	6 Employer's or payer's identification number (if known) 69-0333773
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0	f State income tax withheld	0
b Social security wages	0	(Name of state)	
c Medicare wages and tips	0	g Local income tax withheld	0
d Social security tips	0	(Name of locality)	
e Federal income tax withheld	0	h Social security tax withheld	1535.18
		i Medicare tax withheld	359.04

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/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?  
The amounts listed under "wages" on the W-2 provided by the payer are incorrect. The amounts listed on the W-2 do not qualify as "wages" as defined in IRC Section 3401(a) and Section 3121(a).

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
None. The W-2 was issued prior to the "wages" error being noticed.

**General instructions**

Section references are to the Internal Revenue Code.

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 4852, at [www.irs.gov/form4852](http://www.irs.gov/form4852). Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

**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 does not 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 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 February 14, 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, and 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 also will send you a Form 4852. If you do not 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 a my 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 differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

**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:

- Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
- Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

Greetings,

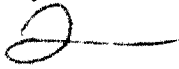
The Form 4852 submitted with the Form 1040ez is to rebut, and correct information on a document W-2 known to have been submitted to the IRS by the party on line 5 of Form 4852 referred to as "payer", erroneously alleging that I received payments connected to taxable activities, as described in the Internal Revenue Code (IRC) Section 3121 and 3401 "wages". That report is hereby disputed.

The payments made to me did not result from any federally taxable activity whatsoever and do not constitute any taxable income under relevant income tax law. I rebut the characterization of non-taxable payments to me as reportable "wages".

Please note that any "Social Security Tax" withheld and "Medicare Tax" withheld were withheld from non-taxable payments and are included on Form 4852 and Form 1040EZ.

Thank you.

Sincerely,



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Jack E. P...,  
05/22/2017

Sent via USPS Certified Mail # 7016 2710 0001 0163 5105