

Your first name and initial Roger	Last name B	OMB No. 1545-0074 Your social security number [REDACTED]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct. 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED] MA [REDACTED]		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing status Check only one box.

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
 4 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) with dependent child (see instructions)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	Boxes checked on 6a and 6b
(1) First name	Last name				No. of children on 6c who:
[REDACTED]	[REDACTED]	[REDACTED]	daughter	<input checked="" type="checkbox"/>	1
[REDACTED]	[REDACTED]	[REDACTED]	son	<input checked="" type="checkbox"/>	2
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. **3**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	0	00
8a Taxable interest. Attach Schedule B if required.	8a	141	20
b Tax-exempt interest. Do not include on line 8a.	8b		
9a Ordinary dividends. Attach Schedule B if required.	9a		
b Qualified dividends (see instructions).	9b		
10 Capital gain distributions (see instructions).	10		
11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b
			0 00
12a Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b
			0 00
13 Unemployment compensation and Alaska Permanent Fund dividends.	13		0 00
14a Social security benefits.	14a	14b Taxable amount (see instructions).	14b
15 Add lines 7 through 14b (far right column). This is your total income. ▶	15	-141	-20

Adjusted gross income

16 Educator expenses (see instructions).	16		
17 IRA deduction (see instructions).	17		
18 Student loan interest deduction (see instructions).	18	282	19
19 Tuition and fees. Attach Form 8917.	19		
20 Add lines 16 through 19. These are your total adjustments.	20	282	19
21 Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	-140	99

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income): **22** -140 99

23a Check You were born before January 2, 1950, Blind } Total boxes checked **23a**
 if: Spouse was born before January 2, 1950, Blind }

b If you are married filing separately and your spouse itemizes deductions, check here **23b**

Standard Deduction for—

- People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
- All others:
 - Single or Married filing separately, \$6,200
 - Married filing jointly or Qualifying widow(er), \$12,400
 - Head of household, \$9,100

24 Enter your standard deduction. **24** 12400 00

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25** 0 00

26 Exemptions. Multiply \$3,950 by the number on line 6d. **26** 11850 00

27 Subtract line 26 from line 25. If line 26 is more than line 25; enter -0-. This is your taxable income. **27** 550 00

28 Tax, including any alternative minimum tax (see instructions). **28**

29 Excess advance premium tax credit repayment. Attach Form 8962. **29**

30 Add lines 28 and 29. **30** 0 00

31 Credit for child and dependent care expenses. Attach Form 2441. **31**

32 Credit for the elderly or the disabled. Attach Schedule R. **32**

33 Education credits from Form 8863, line 19. **33**

34 Retirement savings contributions credit. Attach Form 8880. **34**

35 Child tax credit. Attach Schedule 8812, if required. **35**

36 Add lines 31 through 35. These are your total credits. **36** .0 00

37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. **37** 0 00

38 Health care: Individual responsibility (see instructions). Full-year coverage **38**

39 Add line 37 and line 38. This is your total tax. **39** 0 00

40 Federal income tax withheld from Forms W-2 and 1099. **40** 25651

If you have a qualifying child, attach Schedule E.C.

41 2014 estimated tax payments and amount applied from 2013 return. **41**

42a Earned income credit (EIC). **42a**

b Nontaxable combat pay election. **42b**

43 Additional child tax credit. Attach Schedule 8812. **43**

44 American opportunity credit from Form 8863, line 8. **44**

45 Net premium tax credit. Attach Form 8962. **45**

46 Add lines 40, 41, 42a, 43, 44, and 45: These are your total payments. **46** 25651 37

Refund

Direct deposit?

Instructions and fill in Form 48c, line 43d or Form 8888.

47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. **47** 25651 37

48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here **48a** 25651 37

b Routing number **c** Type: Checking Savings

d Account number

49 Amount of line 47 you want applied to your 2015 estimated tax. **49**

Amount you owe

50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. **50**

51 Estimated tax penalty (see instructions). **51**

Third party designee

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

Signature

Instructions. Copy records.

Your signature <input type="text"/>	Date 3/13	Your occupation worker	Daytime phone number <input type="text"/>
Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

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.

OMB No. 1545-0074

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

▶ Information about Form 4852 is available at www.irs.gov/form4852.

1 Name(s) shown on return [Redacted]	2 Your social security number [Redacted]
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3 Address
[Redacted] MA [Redacted]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2014
 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] MA [Redacted]	6 Employer's or payer's identification number (if known)
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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	4706.95
b Social security wages	0	(Name of state) .	MA
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	17798.89	h Social security tax withheld	6364.10
		i Medicare tax withheld	1488.38

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?
 Line 7 (a), (b), and (c) were corrected as I did not receive 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.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None. W2 was issued before "wages" error was noted.

General Instructions

Action references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at 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. 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