Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2014

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 | See separate instructions.

Your first name and initial W	Last name	Your social security number
If a joint return, spouse's first name and initial A	Last name	Spouse's social security number
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). New York		**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. ☐ You ☐ Spouse
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

Exemptions

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

Boxes checked on 6a and 6b: 2

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)
A		Wife	☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

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

Adjusted Gross Income

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

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	0 00
39a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind. ☐ **Spouse** was born before January 2, 1950, ☐ Blind. **Total boxes checked** ▶ 39a 0				
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	12,400 00
41	Subtract line 40 from line 38			41	-12,400 00
42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions			42	7,900 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** ☐			44	0 00
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	0 00
46	Excess advance premium tax credit repayment. Attach Form 8962			46	0 00
47	Add lines 44, 45, and 46 ▶			47	0 00
48	Foreign tax credit. Attach Form 1116 if required	48	0 00		
49	Credit for child and dependent care expenses. Attach Form 2441	49	0 00		
50	Education credits from Form 8863, line 19	50	0 00		
51	Retirement savings contributions credit. Attach Form 8880	51	0 00		
52	Child tax credit. Attach Schedule 8812, if required	52	0 00		
53	Residential energy credits. Attach Form 5695	53	0 00		
54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54	0 00		
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

Standard Deduction for—
- People who check any box on line 39a or 39b **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

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0 00
58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	58	0 00
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0 00
60a	Household employment taxes from Schedule H	60a	0 00
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0 00
61	Health care: individual responsibility (see instructions) Full-year coverage ☑	61	0 00
62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	62	0 00
63	Add lines 56 through 62. This is your **total tax** ▶	63	0 00

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	9,585 53		
65	2014 estimated tax payments and amount applied from 2013 return	65	0 00		
66a	**Earned income credit (EIC)**	66a	0 00		
b	Nontaxable combat pay election 66b				
67	Additional child tax credit. Attach Schedule 8812	67	0 00		
68	American opportunity credit from Form 8863, line 8	68	0 00		
69	Net premium tax credit. Attach Form 8962	69	0 00		
70	Amount paid with request for extension to file	70	0 00		
71	Excess social security and tier 1 RRTA tax withheld	71	0 00		
72	Credit for federal tax on fuels. Attach Form 4136	72	0 00		
73	Credits from Form: **a** ☐ 2439 **b** Reserved **c** Reserved **d** ☐	73	0 00		
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	9,585 53

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75	9,585 53
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a	9,585 53
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78	0 00
79	Estimated tax penalty (see instructions)	79		

Third Party Designee

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) ▶

Sign Here

Joint return? See instructions. Keep a copy for your records.

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 complete. 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
		Systems Manager	
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.)
		Homemaker	

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.	

Form **4852**
(Rev. September 2014)
Department of the Treasury
Internal Revenue Service

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.

► Attach to Form 1040, 1040A, 1040-EZ, or 1040X.
► Information about Form 4852 is available at *www.irs.gov/form4852*.

OMB No. 1545-0074

1 Name(s) shown on return

2 Your social security number

3 Address

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

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	2,706.04
b	Social security wages	-0-		(Name of state) New York	
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	5,142.32	h	Social security tax withheld	3,601.03
			i	Medicare tax withheld	842.18

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	☐	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?
Amounts were determined from the W-2 issued by payer listed on line 5 herein. Payer erroneously alleged IRC section 3121(a) and IRC section 3401(a) transactions. This claim is hereby rebutted. I am a private sector worker and payer is a private sector company not engaged in a privileged activity. The amounts on line 7(a through i) herein are to the best of my knowledge and belief, true, correct and complete.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
Not Required

General Instructions

Section 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