

Your first name and initial <b>Robert A</b>	Last name <b>Woolard</b>	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.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Battle Creek, Iowa 51006**

Foreign country name Foreign province/state/county Foreign postal code

**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

<b>Income</b> Attach Form(s) W-2 here.	<b>1</b> Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	<b>1</b>	<b>0</b>	<b>00</b>
	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	<b>2</b>	<b>0</b>	<b>00</b>
	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	<b>3</b>	<b>0</b>	<b>00</b>
	<b>4</b> Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>4</b>	<b>0</b>	<b>00</b>
	<b>5</b> If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if <b>single</b> ; \$20,700 if <b>married filing jointly</b> . See back for explanation.	<b>5</b>	<b>10350</b>	<b>00</b>

<b>Payments, Credits, and Tax</b>	<b>6</b> Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>6</b>	<b>0</b>	<b>00</b>
	<b>7</b> Federal income tax withheld from Form(s) W-2 and 1099.	<b>7</b>	<b>1471</b>	<b>31</b>
	<b>8a</b> Earned income credit (EIC) (see instructions)	<b>8a</b>	<b>0</b>	<b>00</b>
	<b>b</b> Nontaxable combat pay election. <b>8b</b>			
	<b>9</b> Add lines 7 and 8a. These are your <b>total payments and credits</b> .	<b>9</b>	<b>1471</b>	<b>31</b>

<b>Refund</b> Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.	<b>10</b> Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	<b>10</b>	<b>0</b>	<b>00</b>
	<b>11</b> Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>11</b>		
	<b>12</b> Add lines 10 and 11. This is your <b>total tax</b> .	<b>12</b>	<b>0</b>	<b>00</b>

<b>Amount You Owe</b>	<b>13a</b> If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>13a</b>	<b>1471</b>	<b>31</b>
	<b>14</b> If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	<b>14</b>		

**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) [REDACTED]

**Sign Here** Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists 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.

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.) [REDACTED]

**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.**

OMB No. 1545-0074

▶ 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 <b>Robert Woolard</b>	2 Your social security number [REDACTED]
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3 Address  
[REDACTED] **Battle Creek, Iowa 51006**

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 [REDACTED], IA 51106-4703	6 Employer's or payer's identification number (if known) [REDACTED]
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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>0</u>
b Social security wages . . . . . <u>0</u>	(Name of state) . <u>Iowa</u>
c Medicare wages and tips . . . . . <u>0</u>	g Local income tax withheld . . . . . <u>0</u>
d Social security tips . . . . . <u>0</u>	(Name of locality) _____
e Federal income tax withheld . . . . . <u>597.04</u>	h Social security tax withheld . . . . . <u>708.56</u>
	i Medicare tax withheld . . . . . <u>165.71</u>

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?

**Company provided W-2 which erroneously alleged payments of IRC sections 3401(a) and 3121(a) "wages".**

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

**None. Company issued W-2 before "wage" errors were noted. The amounts they identified as withheld are correct. however.**

**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