

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20

Your first name and initial _____ Last name _____ See separate instructions.
Your social security number _____

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. _____ 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). _____
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

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

Check only one box.

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 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 Add numbers on lines above ▶ |
|----------------|-----------|--|-------------------------------------|--|---|
| (1) First name | Last name | | | | |
| | | | | <input type="checkbox"/> | 2 |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |

d Total number of exemptions claimed 2

Income

| | | | | |
|-----|---|-----|---|----|
| 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 ▶ <input type="checkbox"/> | 13 | 0 | 00 |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | 0 | 00 |
| 15a | IRA distributions | 15a | 0 | 00 |
| b | Taxable amount | 15b | 0 | 00 |
| 16a | Pensions and annuities | 16a | 0 | 00 |
| b | Taxable amount | 16b | 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 |
| b | Taxable amount | 20b | 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 | 31a | 0 | 00 |
| b | Recipient's SSN ▶ | | | |
| 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 |

| | | | | |
|------------|--|--------------------------|---------|----|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 0 | 00 |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> 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 | <input type="checkbox"/> | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 12,600 | 00 |
| 41 | Subtract line 40 from line 38 | 41 | -12,600 | 00 |
| 42 | Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions | 42 | 8,100 | 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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 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 |
| 57 | Self-employment tax. Attach Schedule SE | 57 | 0 | 00 |
| 58 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 <input type="checkbox"/> | 61 | 0 | 00 |
| 62 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 62 | 0 | 00 |
| 63 | Add lines 56 through 62. This is your total tax | 63 | 0 | 00 |
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 15,765 | 26 |
| 65 | 2016 estimated tax payments and amount applied from 2015 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 <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 73 | 0 | 00 |
| 74 | Add lines 64, 65, 66a, and 67 through 73. These are your total payments | 74 | 15,765 | 26 |
| 75 | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid | 75 | 15,765 | 26 |
| 76a | Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> | 76a | 15,765 | 26 |
| b | Routing number | | | |
| d | Account number | | | |
| c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| 77 | Amount of line 75 you want applied to your 2017 estimated tax ▶ 77 | 77 | | |
| 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 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 <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | Firm's EIN ▶ | | Phone no. | |
| Firm's address ▶ | | | | |

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.

1 Name(s) shown on return
[REDACTED]

2 Your social security number
[REDACTED]

3 Address
[REDACTED]

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]

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 | <u>0</u> | f State income tax withheld | <u>1,900.88</u> |
| b Social security wages | <u>0</u> | (Name of state) <u>Utah</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>7,114.21</u> | h Social security tax withheld | <u>5,010.05</u> |
| | | i Medicare tax withheld | <u>1,171.70</u> |

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

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

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

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

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.

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

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, 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

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>0</u> |
| b | Social security wages | <u>0</u> | | (Name of state) <u>Utah</u> | |
| c | Medicare wages and tips | <u>0</u> | g | Local income tax withheld | |
| d | Social security tips | <u>0</u> | | (Name of locality) | |
| e | Federal income tax withheld | <u>0</u> | h | Social security tax withheld | <u>598.17</u> |
| | | | i | Medicare tax withheld | <u>139.90</u> |

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

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

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

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

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.

| | |
|---|---|
| 1 Name(s) shown on return [REDACTED] | 2 Your social security number [REDACTED] |
|---|---|

3 Address
[REDACTED]

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] | 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 | 0 | | | | |
| b Social security wages | 0 | f State income tax withheld | 306.67 | | |
| c Medicare wages and tips | 0 | (Name of state) | Utah | | |
| d Social security tips | 0 | g Local income tax withheld | 0 | | |
| e Federal income tax withheld | 682.03 | (Name of locality) | | | |
| | | h Social security tax withheld | 488.78 | | |
| | | i Medicare tax withheld | 114.31 | | |

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

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

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

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

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

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 _____ **2** Your social security number _____

3 Address _____

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 _____ **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 | 70.43 |
| b Social security wages | 0 | (Name of state) <u>Utah</u> | |
| 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 | 121.09 | h Social security tax withheld | 263.42 |
| | | i Medicare tax withheld | 61.60 |

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?

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