

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning

, 2017, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

DEREK G.

CUSHMAN

[Redacted]

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

[Redacted home address]

Make sure the SSN(s) above and on line 6c are correct.

Foreign country name

If you have a foreign address, also complete spaces below (see instructions).

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

Filing Status

- 1 Single (checked)
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). (See instructions).

Check only one box.

Exemptions

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

Boxes checked on 6a and 6b: 1

Table with 4 columns: (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). Rows are empty.

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.

If more than four dependents, see instructions and check here.

d Total number of exemptions claimed: 1

Income

Table with 22 rows of income categories (7-22) and columns for taxable amounts. Total income is 216.88.

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.

Adjusted Gross Income

Table with 11 rows of adjustments (23-37) and columns for amounts. Adjusted gross income is 216.88.

38. Amount from line 37 (adjusted gross income)		38	216 88
39a. Check <input type="checkbox"/> You were born before January 2, 1953 <input type="checkbox"/> Blind. Total boxes <input type="checkbox"/>			
If <input type="checkbox"/> Spouse was born before January 2, 1953 <input type="checkbox"/> Blind, checked <input type="checkbox"/> 39a			
b. If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b			
40. Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	6350 00
41. Subtract line 40 from line 38		41	-6133 12
42. Exemptions. If line 38 is \$156,000 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions.		42	4050 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) 9814 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 credit. 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 checked="" 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	5502 54
65. 2017 estimated tax payments and amount applied from 2016 return		65	0 00
66a. Earned income credit (EIC)		66a	0 00
b. Nontaxable combat pay election <input type="checkbox"/> 66b 0 00		66b	0 00
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	5502 54
75. If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid		75	5502 54
76a. Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		76a	5502 54
b. Routing number: <input type="checkbox"/> c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d. Account number: <input type="checkbox"/>			
77. Amount of line 75 you want applied to your 2018 estimated tax		77	0 00
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	0 00

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No.

Designee's name: [Redacted] Phone: [Redacted] Personal identification number (PIN): [Redacted]

Sign Here

Under penalties perjury, I declare that I prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all income received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: [Redacted] Date: 3/30/18 Your occupation: [Redacted] Dwelling phone number: [Redacted]

Spouse's signature: [Redacted] Date: [Redacted] Spouse's occupation: [Redacted]

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

Preparer Information

Print/type preparer's name: [Redacted] Preparer's signature: [Redacted] Date: [Redacted]

Check if self-employed PTIN: [Redacted]

Firm's name: [Redacted] Firm's EIN: [Redacted]

Firm's address: [Redacted] Phone no.: [Redacted]

**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.
▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return
Derek G. Cushman

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, 2017.

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	0.00	f State income tax withheld	1980.52
b Social security wages	0.00	(Name of state)	[REDACTED]
c Medicare wages and tips	0.00	g Local income tax withheld	1419.47
d Social security tips	0.00	(Name of locality)	[REDACTED]
e Federal income tax withheld	30.00	h Social security tax withheld	4400.10
		i Medicare tax withheld	1029.06

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or 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?
Based on records provided to me by Payer listed on Line 5, as well as research of relevant tax law and the Internal Revenue Code. The amounts on Lines 7e, 7f, 7g, 7h, 7i are correct as to the amounts, but are OVERPAYMENTS that were mistakenly remitted to the IRS by Payer.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
I notified Payer they had reported BAD PAYER DATA on Form W-2. Payer did not respond. Based on my direct personal knowledge that I was NOT engaged in a taxable activity or taxable event with Payer, I dispute that I was paid "wages" as Payer's "employee" in 2017.

General Instructions

Section references are to the Internal Revenue Code.

Future developments. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at www.irs.gov/Form4852.

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 doesn't 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 your 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 the end of February, 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. You must also provide 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 will also send you a Form 4852. If you don't 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 your 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 you receive differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

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:

PAYER'S Federal identification number [REDACTED]		RECIPIENT'S identification number [REDACTED]		1 Gross distribution \$216.88	OMB No. 1545-0119 2017	Pensions, Annuities Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS CO., 100 MAGELLAN WAY KWIC COVINGTON, KY 41015-1987 09427		2a Taxable amount \$216.88		Form 1099-R		
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code PRAX2E2018010905.15.520402878 042898 FIEW5Y02 000000 AT 01 DEREK CUSHMAN		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		Copy E Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
3 Capital gain (included in box 2a) \$0.00		4 Federal income tax withheld \$43.38		5 Employee contrib/deg Roth contrib or insurance premiums \$0.00		
6 Net unrealized appreciation in employer's securities \$0.00		7 Distribution code(s) 1		8 Other \$0.00		This information is being furnished to the Internal Revenue Service.
9a Your percentage of total distribution %		9b Total employee contributions \$		9c Amount allocable to IRA within 5 years \$0.00		
12 State tax withheld \$1.21		13 State/Payer's state no. [REDACTED]		14 State distribution \$		
Account number (see instructions) [REDACTED]		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		

Form 1099-R Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S Federal identification number [REDACTED]		RECIPIENT'S identification number [REDACTED]		1 Gross distribution \$216.88	OMB No. 1545-0119 2017	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS CO., 100 MAGELLAN WAY KWIC COVINGTON, KY 41015-1987 09427		2a Taxable amount \$216.88		Form 1099-R		
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code DEREK CUSHMAN		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		Copy C For Recipient's Records. This information is being furnished to the Internal Revenue Service.
3 Capital gain (included in box 2a) \$0.00		4 Federal income tax withheld \$43.38		5 Employee contrib/deg Roth contrib or insurance premiums \$0.00		
6 Net unrealized appreciation in employer's securities \$0.00		7 Distribution code(s) 1		8 Other \$0.00		This information is being furnished to the Internal Revenue Service.
9a Your percentage of total distribution %		9b Total employee contributions \$		9c Amount allocable to IRA within 5 years \$0.00		
12 State tax withheld \$1.21		13 State/Payer's state no. [REDACTED]		14 State distribution \$		
Account number (see instructions) [REDACTED]		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		

Form 1099-R (keep for your records) Department of Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S Federal identification number [REDACTED]		RECIPIENT'S identification number [REDACTED]		1 Gross distribution \$216.88	OMB No. 1545-0119 2017	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS CO., 100 MAGELLAN WAY KWIC COVINGTON, KY 41015-1987 09427		2a Taxable amount \$216.88		Form 1099-R		
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code DEREK CUSHMAN		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		Copy 2 File this copy with your state, city, or local income tax return, when required.
3 Capital gain (included in box 2a) \$0.00		4 Federal income tax withheld \$43.38		5 Employee contrib/deg Roth contrib or insurance premiums \$0.00		
6 Net unrealized appreciation in employer's securities \$0.00		7 Distribution code(s) 1		8 Other \$0.00		This information is being furnished to the Internal Revenue Service.
9a Your percentage of total distribution %		9b Total employee contributions \$		9c Amount allocable to IRA within 5 years \$0.00		
12 State tax withheld \$1.21		13 State/Payer's state no. [REDACTED]		14 State distribution \$		
Account number (see instructions) [REDACTED]		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		

Form 1099-R Department of Treasury - Internal Revenue Service