

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99)

2017

OMB No. 1545-0074

Personal information section including name, address, and social security numbers.

Income section table with columns for line number, description, and amount.

Payments, Credits, and Tax section table with columns for line number, description, and amount.

Refund section including routing and account numbers for direct deposit.

Amount You Owe section with line 14.

Third Party Designee section with fields for name, phone, and PIN.

Sign Here section with signature and occupation fields for taxpayer and spouse.

Paid Preparer Use Only section with fields for name, address, and PTIN.

2017 Sworn Statement

By James A. Graham III

The form 4852 submitted with my 2017 1040EZ is to rebut, and correct information on a document known to have been submitted to the IRS by the party on line 5 of Form 4852 referred to above as "PAYER" thereby erroneously alleging that I (RECIPIENT) received payments from them during, or connected to, a trade or business, federal or federally connected employment, investment, or other taxable activities.

The payments made to me by this payer did not result from any federal taxable activity whatsoever and do not constitute any taxable income under relevant Income Tax Law. The amount shown as withheld are correct per information provided to me by the payer and should already be part of the IRS's records as provided to you by the payer.

Please note that any "Social Security Tax withheld" and "Medicare Tax withheld" are included on line 7 of Form 1040EZ as these were withheld from non-taxable payments. All evidence to my knowledge conclude that this payer is not connected with any activity or of a status which would render payments to me subject to federal income excise tax, nor am I. I cannot attest to as the fact as why the payer reports these payments as Income.

Under penalties of perjury, I declare these statements and accompanying documents (Form 4852) and to the best of my knowledge, and belief, that they are true, correct, and complete.

Signed:

Print James A. Graham III

Date: 2/5/2018

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 James A Graham III | 2 Your social security number [REDACTED] |
|--|---|

3 Address
[REDACTED], TX [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] Lubbock, TX 79424 | 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 _____ |
| b Social security wages <u>0</u> | (Name of state) _____ |
| c Medicare wages and tips <u>0</u> | g Local income tax withheld _____ |
| d Social security tips _____ | (Name of locality) _____ |
| e Federal income tax withheld <u>15269.55</u> | h Social security tax withheld <u>5373.75</u> |
| | i Medicare tax withheld <u>1256.76</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?
Line 7 (a), (b), (c) were corrected as I did not receive any "wages" as directed in Section 3401 (a) and Section 3121 (a). Line 7 (e), (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. W-2 was issued before "wages" error was noted.

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