



170104 19999

DR 0104 (06/30/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

(0013)

2017 Colorado Individual Income Tax Return

Full-Year Part-Year or Nonresident (or resident, part-year, non-resident combination) Mark if Abroad on due date – see instructions
*Must attach DR 0104PN

| | | | | |
|---|-------------|-------------------------------------|--|----------------------------------|
| Your Last Name Gilmore | | Your First Name Justin | | Middle Initial R |
| Deceased <input type="checkbox"/> | | Date of Birth (mm/dd/yyyy) | | SSN |
| If checked and claiming a refund, you must submit the DR 0102 with your return. | | [REDACTED] | | [REDACTED] |
| Enter the following information from your current driver license or state identification card. | | State of Issue AK | Last 4 characters of ID number [REDACTED] | Date of Issuance 10/16 |
| If Joint, Spouse's Last Name Osman | | Spouse's First Name Brianna | | Middle Initial C |
| Deceased <input type="checkbox"/> | | Spouse's Date of Birth (mm/dd/yyyy) | | Spouse's SSN |
| If checked and claiming a refund, you must submit the DR 0102 with your return. | | [REDACTED] | | [REDACTED] |
| Enter the following information from your spouse's current driver license or state identification card. | | State of Issue AK | Last 4 characters of ID number [REDACTED] | Date of Issuance 06/15 |
| Mailing Address [REDACTED] | | | Phone Number [REDACTED] | |
| City Aurora | State CO | Zip Code 80013 | Foreign Country (if applicable) | |
| 1. Enter Federal Taxable Income from your federal income tax form: 1040EZ line 5, 1040A line 27, 1040 line 43 | | | | Round To The Next Dollar 0 00 |
| Staple W-2s and 1099s with CO withholding here. ◀ | | | | |
| Additions to Federal Taxable Income | | | | |
| 2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions) | | | | 0 00 |
| 3. Other Additions, explain (see instructions) | | | | 0 00 |

Explain
[REDACTED]



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DR 0104 (06/30/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

| Name | SSN |
|--|-----------------|
| Justin R Gilmore, Brianna C Osnain | [REDACTED] |
| 4. Subtotal, sum of lines 1 through 3 | 4 00 |
| 5. Subtractions from the DR 0104AD Schedule, line 16, you must submit the DR 0104AD schedule with your return. | 5 00 |
| 6. Colorado Taxable Income, subtract line 5 from line 4 | 6 00 |
| Tax, Prepayments and Credits: full-year residents use DR 0104CR and part-year and nonresidents use DR 0104PN | |
| 7. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable. | 7 00 |
| 8. Alternative Minimum Tax from the DR 0104AMT, you must submit the DR 0104AMT with your return. | 8 00 |
| 9. Recapture of prior year credits | 9 00 |
| 10. Subtotal, sum of lines 7 through 9 | 10 00 |
| 11. Nonrefundable Credits from the DR 0104CR line 39, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 0104CR with your return. | 11 00 |
| 12. Total Nonrefundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 67, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 1366 with your return. | 12 00 |
| 13. Net Income Tax, sum of lines 11 and 12. Subtract that sum from line 10. | 13 00 |
| 14. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return. | 14 00 |
| 15. Net Colorado Tax, sum of lines 13 and 14 | 15 00 |
| 16. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return. | 16 1189 9372 00 |
| 17. Prior-year Estimated Tax Carryforward | 17 00 |
| 18. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year | 18 00 |
| 19. Extension Payment remitted with the DR 0158-1 | 19 00 |
| 20. Other Prepayments: <input type="checkbox"/> DR 0104BEP <input type="checkbox"/> DR 0108 <input type="checkbox"/> DR 1079 | 20 00 |
| 21. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return. | 21 00 |
| 22. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return. | 22 00 |
| 23. Refundable Credits from the DR 0104CR line 8, you must submit the DR 0104CR with your return. | 23 00 |
| 24. Subtotal, sum of lines 16 through 23 | 24 1189 9372 00 |
| 25. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37 | 25 4088 00 |
| 26. Overpayment, if line 24 is greater than line 15 then subtract line 15 from line 24 | 26 1189 9372 00 |
| 27. Estimated Tax Credit Carryforward to 2018 first quarter, if any | 27 00 |



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DR 0104 (08/30/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

| | | | |
|---|-----------------------|------------|---------------------|
| Name | | SSN | |
| Justin R Gilmore, Brianna C Osnain | | [REDACTED] | |
| 28. Voluntary Contributions elected on the DR 0104CH schedule line 21, you must submit the DR 0104CH with your return. | • 28 | 0 | 00 |
| 29. Subtotal, add lines 27 and 28 | 29 | 0 | 00 |
| 30. Refund, subtract line 29 from line 26 (see instructions) | • 30 | 1189 | 9372 ^{Ref} |
| Direct Deposit Routing Number _____ Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> CollegeInvest 529 Account Number _____ | | | |
| For questions regarding CollegeInvest direct deposit or to open an account, visit CollegeInvest.org or call 800-448-2424. | | | |
| 31. Net Tax Due, subtract line 24 from line 15, then add line 28 | 31 | | 00 |
| 32. Delinquent Payment Penalty (see instructions) | • 32 | | 00 |
| 33. Delinquent Payment Interest (see instructions) | • 33 | | 00 |
| 34. Estimated Tax Penalty, you must submit the DR 0104 with your return. (see instructions) | • 34 | | 00 |
| 35. Amount You Owe, sum of lines 31 through 34 | • 35 | | 0 |
| The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. | | | |
| Third Party Designee | | | |
| Do you want to allow another person to discuss this return and any other information related to this return with the Colorado Department of Revenue? <input type="checkbox"/> No <input type="checkbox"/> Yes. Complete the following: | | | |
| Designee's Name | Phone Number | | |
| | | | |
| Sign Below Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete. | | | |
| Your Signature | Date (MM/DD/YY) | | |
| [REDACTED] | 4/9/2018 | | |
| Spouse's Signature. If joint return, BOTH must sign. | Date (MM/DD/YY) | | |
| [REDACTED] | 4/9/2018 | | |
| Paid Preparer's Name | Paid Preparer's Phone | | |
| | | | |
| Paid Preparer's Address | City | State | Zip |
| | | | |

If you are filing this return with a check or payment, please mail the return to:
 COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0006

If you are filing this return without a check or payment, please mail the return to:
 COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



170104PN19999

DR 0104PN (06/30/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Form 104PN

Part-Year Resident/Nonresident Tax Calculation Schedule 2017

| | | | |
|---|--|---------------------|----------------|
| Taxpayer's Name | | SSN | |
| Justin R Gilmore, Brianna C Osnain | | [REDACTED] | |
| Use this form if you and/or your spouse were a resident of another state for all or part of 2017. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 6 of the DR 0104. If you filed federal form 1040NR, see the instructions. | | | |
| 1. * Taxpayer is (mark one): | | Beginning (MM/YY) | Ending (MM/YY) |
| <input type="checkbox"/> Full-Year Nonresident <input checked="" type="checkbox"/> Part-Year Resident from | | 10/17 | 12/17 |
| <input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident 305-day rule Military | | | |
| 2. • Spouse is (mark one): | | Beginning (MM/YY) | Ending (MM/YY) |
| <input type="checkbox"/> Full-Year Nonresident <input checked="" type="checkbox"/> Part-Year Resident from | | 10/17 | 12/17 |
| <input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident 305-day rule Military | | | |
| 3. • Mark the federal form you filed: <input checked="" type="checkbox"/> 1040 <input type="checkbox"/> 1040 A <input type="checkbox"/> 1040 EZ <input type="checkbox"/> 1040 NR <input type="checkbox"/> Other | | | |
| | | Federal Information | |
| 4. Enter all income from form 1040 line 7; 1040A line 7; or form 1040EZ line 1. • 4 | | 0.00 | |
| 5. Enter income from line 4 that was earned while working in Colorado and/or earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. • 5 | | 0.00 | |
| 6. Enter all interest/dividend income from form 1040 lines 8a and 9a; form 1040A lines 8a and 9a; or form 1040EZ line 2. • 6 | | 4088.00 | |
| 7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado. • 7 | | 0.00 | |
| 8. Enter all income from form 1040 line 19; form 1040A line 13; or form 1040EZ line 3. • 8 | | 0.00 | |
| 9. Enter income from line 8 that is from State of Colorado unemployment benefits; and/or is from another state's benefits that were received while you were a Colorado resident. • 9 | | 0.00 | |
| If you filed federal form 1040EZ, go to line 24. All others continue with line 10. | | | |
| 10. Enter all income from form 1040 lines 13 and 14; or form 1040A line 10. • 10 | | 0.00 | |



170104PN29999

DR 0104PN (3/25/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

| Name | | SSN |
|--|------|----------------------|
| Justin R Gilmore, Brianna C Osnain | | [REDACTED] |
| Federal Information | | Colorado Information |
| 11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident and/or was earned on property located in Colorado. | • 11 | 0 00 |
| 12. Enter all income from form 1040 lines 15b, 16b, and 20b; or form 1040A lines 11b, 12b, and 14b | • 12 | 0 00 |
| 13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. | • 13 | 0 00 |
| If you filed federal form 1040A, go to line 20. If you filed form 1040, continue with line 14. | | |
| 14. Enter all business and farm income from form 1040 lines 12 and 18. | • 14 | 0 00 |
| 15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident and/or was earned from Colorado sources. | • 15 | 0 00 |
| 16. Enter all Schedule E income from form 1040 line 17. | • 16 | 0 00 |
| 17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. | • 17 | 0 00 |
| 18. Enter all other income from forms 1040 lines 10, 11 and 21. | • 18 | 0 00 |
| List Type | | |
| 19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources. | • 19 | 0 00 |
| List Type | | |
| 20. Total income. Enter amount from form 1040 line 22; or form 1040A line 15. | 20 | 0 00 |
| 21. Total Colorado income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. | 21 | 4088 00 |
| 22. Enter all federal adjustments from form 1040 line 36, or form 1040A line 20. | • 22 | 0 00 |
| List Type | | |
| 23. Enter adjustments from line 22 as follows | • 23 | 0 00 |
| List Type | | |
| <ul style="list-style-type: none"> • Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income. • Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio. • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses if you are moving into Colorado, not if you are moving out. | | |
| For treatment of other adjustments reported on federal form 1040 line 36, see FYI income 6. | | |



170104PN39999

DR 0104PN (05/2017)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

| Name | | SSN | |
|---|------|---------------------|----------------------|
| Justin R Gilmore, Brianna C Osnain | | | |
| | | Federal Information | Colorado Information |
| 24. Adjusted Gross Income. Enter amount from form 1040 line 37; or form 1040A line 21; or form 1040EZ line 4. 24 | 4088 | 00 | |
| 25. Colorado Adjusted Gross Income. If you filed form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN. If you filed form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN. 25 | | | 0 00 |
| 26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments. 26 | | 0 00 | |
| 27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, and/or any lump-sum distribution from a pension or profit-sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions) 27 | | | 0 00 |
| 28. Total of lines 24 and 26 28 | 4088 | 00 | |
| 29. Total of lines 25 and 27 29 | | | 0 00 |
| 30. Subtractions from Adjusted Gross Income. Enter the amount from line 5 of Colorado Form 104 excluding any qualifying charitable contributions. 30 | | 0 00 | |
| 31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: 31 | | | 0 00 |
| <ul style="list-style-type: none"> • The state income tax refund subtraction to the extent included on line 19 above, • The federal interest subtraction to the extent included on line 7 above, • The pension/annuity subtraction and the PERA or DPS retirement subtraction to the extent included on line 13 above, • The Colorado capital gain subtraction to the extent included on line above. <p>For treatment of other subtractions, see FYI Income 6.</p> | | | |
| 32. Modified Adjusted Gross Income. Subtract line 30 from line 28. 32 | 4088 | 00 | |
| 33. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29. 33 | | | 0 00 |
| 34. Divide line 33 by line 32. Round to four significant digits, e.g. xxx.xxxx 34 | | 0 % | |
| 35. Tax from the tax table based on income reported on the DR 0104 line 6 35 | | | 0 00 |
| 36. Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 7. 36 | | 0 00 | |

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

| | | | |
|--|---------|---|---------|
| 1 Name(s) shown on return Brianna C Gilmore | | 2 Your social security number [REDACTED] | |
| 3 Address [REDACTED] Aurora CO 80013 | | | |
| 4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2017</u> I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. (I have noticed 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 | f State income tax withheld | 1181 |
| b Social security wages | 0 | (Name of state) <u>CO</u> | |
| c Medicare wages and tips | 0 | g Local income tax withheld | |
| d Social security tips | 0 | (Name of locality) | |
| e Federal income tax withheld | 6300.01 | h Social security tax withheld | 2237.31 |
| | | i Medicare tax withheld | 523.24 |
| 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? Party identified as "Payer" in box 6 provided a w-2 which erroneously alleged payment of IRC section 3121 and 3401 transactions in line 1(a) is hereby disputed. I deny that said Payer and I had any IRC section 3121 and 3401 transactions in 2017 | | | |
| 10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement. none | | | |

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:

Form **4852**

(Rev. September 2017)

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.**

OMB No. 1545-0074

▶ 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
Justin R Gilmore

2 Your social security number
[REDACTED]

3 Address
[REDACTED] Aurora CO 80018

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 From Form W-2, enter wages, tips, other compensation and taxes withheld

| | | | | | |
|---|-------------------------------------|-------|---|------------------------------|--------|
| a | Wages, tips, and other compensation | 0 | f | State income tax withheld | 8.00 |
| b | Social security wages | 0 | | (Name of state) | CO |
| 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 | 16.73 | h | Social security tax withheld | 239.02 |
| | | | i | Medicare tax withheld | 55.90 |

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?
Party identified as "Payer" in box c provided a w-2 which erroneously alleged payment of IRC section 3121 and 3401 transactions in line 7(a) is hereby disputed. I deny that said Payer and I had any IRC section 3121 and 3401 transactions in 2017

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
none

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: