

Form 1040EZ

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

2017

OMB No. 1545-0074

Personal information section including name (JAMES G WRIGHT), social security numbers, address, and foreign information.

Income section with lines 1-6 detailing wages, interest, unemployment, and adjusted gross income.

Payments, Credits, and Tax section with lines 7-12 detailing federal income tax withheld, EIC, and total tax.

Refund section with line 13a and routing/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 lines for taxpayer and spouse, and occupation/date fields.

Paid Preparer Use Only section with fields for preparer name, signature, date, firm name, and EIN.

**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](http://www.irs.gov/Form4852) for the latest information.

**1** Name(s) shown on return  
JAMES G WRIGHT

**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  
FEDEX FREIGHT, INC. 30 FEDEX PARKWAY, 2ND FLOOR HORIZONTAL, COLLIERVERVILLE, TN 38017

**6** Employer's or payer's identification number (if known)  
71-0562003

**7 Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

<b>a</b> Wages, tips, and other compensation	0	<b>f</b> State income tax withheld	0
<b>b</b> Social security wages	0	(Name of state)	
<b>c</b> Medicare wages and tips	0	<b>g</b> Local income tax withheld	0
<b>d</b> Social security tips	0	(Name of locality)	
<b>e</b> Federal income tax withheld	14.00	<b>h</b> Social security tax withheld	1018.96
		<b>i</b> Medicare tax withheld	238.31

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

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

**9** How did you determine the amounts on lines 7 and 8 above?  
In my careful self-assessment and having studied the non-positive 26 USC, I have determined that my place of work is wrongly reporting my private compensation for labor as "wages"; nor am I an "Employee" as defined in 3121(a) and 3401(a).

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
I have notified my place of work, but they refuse to change their reporting, I assume out of fear of retaliation from the IRS.

**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](http://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](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 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: