

April 3, 2017

Kevin Angeles

[REDACTED]  
Martinez, GA [REDACTED]

To:

Department of Treasury  
Internal Revenue Service  
Fresno, CA 93888-0002

Re: 2017 1040 Filing for Tax Return of money withheld

In researching the definition of "Wages", as clearly defined in the IRC Title 26 Sections 3401(a) and 3121(a), it is certain that I did not get paid "Wages." In 2017, I was an unprivileged worker in the private-sector and not an "Employee", as defined in IRC Section 3401(c), as I am not a government official nor have any public office of any kind. I am not involved in a "Trade or Business", as also defined in the Title 26. The private-sector entities I worked for falsely characterized payments as "Wages" and filed an incorrect tax information return in error as a W-2. I rebut their incorrect information return as Bad Payer Data pursuant to Part 4 of the IRM, see form 4852. I have included one per falsely documented W-2 and/or 1099 issued. In total, there are 4. I am rebutting their claims that I was an "Employee" making "Wages", I was a non-federal worker working for a non-federal entity.

The amount is true and correct which I need back to me, \$9,284.01, which is my rightful property and belongs to me. Take note as well, that this amount includes all taxes withheld for Social Security and Medicare taxes, which are "income" based taxes of which was improperly imposed. Please process and send return without any further delay.

I declare under the penalty of perjury, that I have closely examined the law, these statements contained in this letter, and to the best of my knowledge and beliefs they are all true and correct.

Respectfully,

Kevin Angeles

Attached: 1040 for 2017, Four (4) 4852 forms.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning \_\_\_\_\_, 2017, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and initial **Kevin** Last name **Angeles** Your social security number \_\_\_\_\_

If a joint return, spouse's first name and initial **Nilka N** Last name **Angeles** Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Martinez, GA**

Foreign country name \_\_\_\_\_ 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

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 . . . . .

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)
(1) First name	Last name			
_____	_____	_____	Daughter	<input checked="" type="checkbox"/>
_____	_____	_____	Son	<input checked="" type="checkbox"/>
_____	_____	_____		<input type="checkbox"/>
_____	_____	_____		<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b **2**

No. of children on 6c who:  
• lived with you **2**  
• did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

Dependents on 6c not entered above \_\_\_\_\_

Add numbers on lines above ▶ **4**

d Total number of exemptions claimed . . . . .

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0	00
8a	Taxable interest. Attach Schedule B if required	8a		
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required	9a		
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10		
11	Alimony received	11		
12	Business income or (loss). Attach Schedule C or C-EZ	12		
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13		
14	Other gains or (losses). Attach Form 4797	14		
15a	IRA distributions	15a		
b	Taxable amount	15b		
16a	Pensions and annuities	16a		
b	Taxable amount	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18	Farm income or (loss). Attach Schedule F	18		
19	Unemployment compensation	19		
20a	Social security benefits	20a		
b	Taxable amount	20b		
21	Other income. List type and amount	21		
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		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid	31a		
b	Recipient's SSN ▶ _____			
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35	36		
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	0	00

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	<b>0</b>	<b>00</b>
<b>Tax and Credits</b>	<b>39a</b> Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked ▶ <b>39a</b>			
	<b>b</b> If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b>			
<b>Standard Deduction for—</b>	<b>40</b> Itemized deductions (from Schedule A) or your standard deduction (see left margin)	<b>40</b>	<b>12,700</b>	
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	<b>41</b> Subtract line 40 from line 38	<b>41</b>	<b>(12,700)</b>	
• All others: Single or Married filing separately, \$6,350	<b>42</b> Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	<b>42</b>	<b>16,200</b>	
Married filing jointly or Qualifying widow(er), \$12,700	<b>43</b> Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	<b>0</b>	
Head of household, \$9,350	<b>44</b> Tax (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>		
	<b>45</b> Alternative minimum tax (see instructions). Attach Form 6251	<b>45</b>		
	<b>46</b> Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>		
	<b>47</b> Add lines 44, 45, and 46	<b>47</b>		
	<b>48</b> Foreign tax credit. Attach Form 1116 if required	<b>48</b>		
	<b>49</b> Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>		
	<b>50</b> Education credits from Form 8863, line 19	<b>50</b>		
	<b>51</b> Retirement savings contributions credit. Attach Form 8880	<b>51</b>		
	<b>52</b> Child tax credit. Attach Schedule 8812, if required	<b>52</b>		
	<b>53</b> Residential energy credits. Attach Form 5695	<b>53</b>		
	<b>54</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>		
	<b>55</b> Add lines 48 through 54. These are your total credits	<b>55</b>		
	<b>56</b> Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>		
<b>Other Taxes</b>	<b>57</b> Self-employment tax. Attach Schedule SE	<b>57</b>		
	<b>58</b> Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>		
	<b>59</b> Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>		
	<b>60a</b> Household employment taxes from Schedule H	<b>60a</b>		
	<b>b</b> First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>		
	<b>61</b> Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>61</b>		
	<b>62</b> Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>		
	<b>63</b> Add lines 56 through 62. This is your total tax	<b>63</b>		
<b>Payments</b>	<b>64</b> Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	<b>9284</b>	<b>01</b>
	<b>65</b> 2017 estimated tax payments and amount applied from 2016 return	<b>65</b>		
	<b>66a</b> Earned income credit (EIC)	<b>66a</b>		
	<b>b</b> Nontaxable combat pay election <b>66b</b>	<b>66b</b>		
	<b>67</b> Additional child tax credit. Attach Schedule 8812	<b>67</b>		
	<b>68</b> American opportunity credit from Form 8863, line 8	<b>68</b>		
	<b>69</b> Net premium tax credit. Attach Form 8962	<b>69</b>		
	<b>70</b> Amount paid with request for extension to file	<b>70</b>		
	<b>71</b> Excess social security and tier 1 RRTA tax withheld	<b>71</b>		
	<b>72</b> Credit for federal tax on fuels. Attach Form 4136	<b>72</b>		
	<b>73</b> Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>		
	<b>74</b> Add lines 64, 65, 66a, and 67 through 73. These are your total payments	<b>74</b>	<b>9284</b>	<b>01</b>
<b>Refund</b>	<b>75</b> If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	<b>75</b>		
	<b>76a</b> Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	<b>76a</b>	<b>9284</b>	<b>01</b>
Direct deposit? See instructions.	<b>b</b> Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
	<b>d</b> Account number			
	<b>77</b> Amount of line 75 you want applied to your 2018 estimated tax ▶	<b>77</b>		
<b>Amount You Owe</b>	<b>78</b> Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	<b>78</b>		
	<b>79</b> Estimated tax penalty (see instructions)	<b>79</b>		

**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 <b>Private Sector Worker</b>	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation <b>Housewife</b>	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 ▶
Firm's address ▶				Phone no.

**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 **Kevin Angeles** **2** Your social security number [REDACTED]

**3** Address [REDACTED] **Martinez, GA** [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2018,  
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]

<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation . . . . .	<u>0</u> <b>f</b> State income tax withheld . . . . . <u>78.62</u>
<b>b</b> Social security wages . . . . .	<u>0</u> (Name of state) . <u>Georgia</u>
<b>c</b> Medicare wages and tips . . . . .	<u>0</u> <b>g</b> Local income tax withheld . . . . .
<b>d</b> Social security tips . . . . .	<u>0</u> (Name of locality) _____
<b>e</b> Federal income tax withheld . . . . .	<u>113.21</u> <b>h</b> Social security tax withheld . . . . . <u>174.62</u>
	<b>i</b> Medicare tax withheld . . . . . <u>40.84</u>

<b>8 Form 1099-R.</b> 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?

**Last check of employment**

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

**Contacted Employer, and did not get a response**

**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:

**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.  
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**1** Name(s) shown on return **Kevin Angeles** **2** Your social security number [REDACTED]

**3** Address [REDACTED] **Martinez, GA** [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2018,  
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]

<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation	<u>0</u>
<b>b</b> Social security wages	<u>0</u>
<b>c</b> Medicare wages and tips	<u>0</u>
<b>d</b> Social security tips	<u>0</u>
<b>e</b> Federal income tax withheld	<u>1039.07</u>
<b>f</b> State income tax withheld	<u>591.19</u>
	(Name of state) <u>Georgia</u>
<b>g</b> Local income tax withheld	
	(Name of locality)
<b>h</b> Social security tax withheld	<u>914.32</u>
<b>i</b> Medicare tax withheld	<u>213.83</u>

<b>8 Form 1099-R.</b> Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.	
<b>a</b> Gross distribution	<u></u>
<b>b</b> Taxable amount	<u></u>
<b>c</b> Taxable amount not determined	<input type="checkbox"/>
<b>d</b> Total distribution	<input type="checkbox"/>
<b>e</b> Capital gain (included in line 8b)	<u></u>
<b>f</b> Federal income tax withheld	<u></u>
<b>g</b> State income tax withheld	<u></u>
<b>h</b> Local income tax withheld	<u></u>
<b>i</b> Employee contributions	<u></u>
<b>j</b> Distribution codes	<u></u>

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

**Last check of employment**

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

**Contacted Employer, and did not get a respond**

**General Instructions**

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**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.

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or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.  
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**1** Name(s) shown on return **Kevin Angeles** **2** Your social security number [REDACTED]

**3** Address [REDACTED] **Martinez, GA** [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2018,  
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]

<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation . . . . .	<u>0</u> <b>f</b> State income tax withheld . . . . . <u>2474.63</u>
<b>b</b> Social security wages . . . . .	<u>0</u> (Name of state) . <u>Georgia</u>
<b>c</b> Medicare wages and tips . . . . .	<u>0</u> <b>g</b> Local income tax withheld . . . . .
<b>d</b> Social security tips . . . . .	<u>0</u> (Name of locality) _____
<b>e</b> Federal income tax withheld . . . . .	<u>3234.84</u> <b>h</b> Social security tax withheld . . . . . <u>2879.78</u>
	<b>i</b> Medicare tax withheld . . . . . <u>673.50</u>

<b>8 Form 1099-R.</b> 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?

**Last check of employment**  
**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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**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:

**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 **Kevin Angeles** **2** Your social security number [REDACTED]

**3** Address [REDACTED] **Martinez, GA** [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2018,  
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]

<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation . . . . .	<u>0</u> <b>f</b> State income tax withheld . . . . . <u>186.13</u>
<b>b</b> Social security wages . . . . .	<u>0</u> (Name of state) . <u>Georgia</u>
<b>c</b> Medicare wages and tips . . . . .	<u>0</u> <b>g</b> Local income tax withheld . . . . .
<b>d</b> Social security tips . . . . .	<u>0</u> (Name of locality) . . . . .
<b>e</b> Federal income tax withheld . . . . .	<u>620.42</u> <b>h</b> Social security tax withheld . . . . .
	<b>i</b> Medicare tax withheld . . . . .

<b>8 Form 1099-R.</b> Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.	
<b>a</b> Gross distribution . . . . .	<u>                    </u> <b>f</b> Federal income tax withheld . . . . .
<b>b</b> Taxable amount . . . . .	<u>                    </u> <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) . . . . .	<u>                    </u> <b>j</b> Distribution codes . . . . .

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

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

**Contacted Financial Institution, and did not get a response.**

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