

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20
 Your first name and initial **DEREK G.** Last name **CUSHMAN**
 If a joint return, spouse's first name and initial Last name
 See separate instructions.
 Your social security number
 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **303**
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
 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) with dependent child

Exemptions
 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.
 b ☐ Spouse
 c Dependents:
 (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)
 If more than four dependents, see instructions and check here ☐
 Boxes checked on 6a and 6b **1**
 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
 Add numbers on lines above ▶ **1**

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 **0 00**
 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 ☐ 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 **870 00**
 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 **870 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 b Recipient's SSN ▶ 31a
 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 **0 00**
 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 **870 00**

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	870 00
39a	Check ☐ You were born before January 2, 1952, ☐ Blind. ☐ Spouse was born before January 2, 1952, ☐ Blind. Total boxes checked ☐ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6300 00
41	Subtract line 40 from line 38	41	-5430 00
42	Exemptions. If line 38 is \$155,650 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 ☐ Form(s) 8814 b ☐ Form 4972 c ☐	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	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required.	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
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

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0 00

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	6118 15
65	2016 estimated tax payments and amount applied from 2015 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election ☐ 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	6118 15

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	6118 15
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ☐	76a	6118 15
b	Routing number		
c	Type: ☐ Checking ☐ Savings		
d	Account number		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0 00

Amount You Owe

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	

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

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

Under penalties of 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 accurate. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation

Spouse's signature Date Spouse's occupation

Both must sign.

Daytime phone number

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

Firm's name Firm's EIN

Firm's address Phone no.

Check ☐ if self-employed



**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.

OMB No. 1545-0074

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, <u>2016</u> , 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.																										
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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 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" during 2016.

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:

**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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OMB No. 1545-0074

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, <u>2016</u> , 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 <u>0.00</u>		f State income tax withheld <u>26.41</u>	
b Social security wages <u>0.00</u>		(Name of state) <u>Ohio</u>	
c Medicare wages and tips <u>0.00</u>		g Local income tax withheld <u>32.31</u>	
d Social security tips <u>0.00</u>		(Name of locality) <u>[REDACTED]</u>	
e Federal income tax withheld <u>180.69</u>		h Social security tax withheld <u>100.15</u>	
		i Medicare tax withheld <u>23.42</u>	
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.			
a Gross distribution <u>0.00</u>		f Federal income tax withheld <u>0.00</u>	
b Taxable amount <u>0.00</u>		g State income tax withheld <u>0.00</u>	
c Taxable amount not determined ☐		h Local income tax withheld <u>0.00</u>	
d Total distribution ☐		i Employee contributions <u>0.00</u>	
e Capital gain (included in line 8b) <u>0.00</u>		j Distribution codes <u> </u>	
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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 name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no. OHIO DEPARTMENT OF JOB & FAMILY SERVICES P.O. BOX 182059 COLUMBUS, OH 43218-2059 1-877-644-6562		1. Unemployment compensation \$870.00	OMB No. 1545-0120 2016 Form 1099-G	Certain Government Payments Copy B - For Recipient: This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S Federal identification number 31-1334373	RECIPIENT'S identification number [REDACTED]	2. State or local income tax refunds, credits, or offsets	3. Box 2 amount is for tax year	
RECIPIENT'S name DEREK CUSHMAN Street address (including apt no.) [REDACTED] City or town, province or state, country, and ZIP or foreign postal code [REDACTED]		5. RTAA payments \$0.00	6. Taxable grants	
		7. Agriculture payments	8. If checked, box 2 is trade or business income ☐	
		9. Market gain		
Account number (see instructions)		10a. State	10b. State identification no.	11. State income tax withheld \$ \$

Form 1099-G

(keep for your records)

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's Identification Number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the total unemployment compensation paid to you this year. Combine the box 1 amounts from all Forms 1099-G and report the total as income on the unemployment compensation line of your tax return. Except as explained below, this is your taxable amount. If you are married filing jointly, each spouse must figure his or her taxable amount separately. If you expect to receive these benefits in the future, you can ask the payer to withhold federal income tax from each payment. Or, you can make estimated tax payments. For details, see Form 1040-ES. If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and received a payment from that program, the payer must issue a separate Form 1099-G to report this amount to you. If you itemize deductions, you may deduct your contributions on Schedule A (Form 1040) as taxes paid. If you do not itemize, you only need to include in income the amount that is in excess of your contributions.

Box 2. Shows refunds, credits, or offsets of state or local income tax you received. It may be taxable to you if you deducted the state or local income tax paid on Schedule A (Form 1040). Even if you did not receive the amount shown, for example, because: (a) it was credited to your state or local estimated tax, (b) it was offset against federal or state debts, (c) it was offset against other offsets, or (d) you made a charitable contribution from your refund, it is still taxable if it was deducted. If you received interest on this amount, you should receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box next to Box 9 on Form 1099-G. Regardless of whether the interest is reported to you, report it as interest income on your tax return. See your tax return instructions.

Box 3. Identifies the tax year for which the box 2 refunds, credits, or offsets shown were made. If there is no entry in this box, the refund is for 2015 taxes.

Box 4. Shows backup withholding or withholding you requested on unemployment compensation. Commodity Credit Corporation (CCC) loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows reemployment trade adjustment assistance (RTAA) payments you received. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

Box 6. Shows taxable grants you received from a federal, state, or local government.

Box 7. Shows your taxable Department of Agriculture payments. If the payer shown is anyone other than the Department of Agriculture, it means the payer has received a payment, as a nominee, that is taxable to you. This may represent the entire agricultural subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See Pub. 225 and the instructions for Schedule F (Form 1040) for information about where to report this income. Partnerships, see Form 8825 for how to report.

Box 8. If this box is checked, the amount in box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. If taxable, report the amount in box 2 on Schedule C or F (Form 1040), as appropriate.

Box 9. Shows market gain on CCC loans whether repaid using cash or CCC certificates. See the instructions for Schedule F (Form 1040).

Boxes 10a-11. State income tax withheld reporting boxes.
Future developments. For the latest information about developments related to Form 1099-G and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099g.

Si usted no puede leer esto, llame por favor a 1-877-644-6562 para una traducción.



Department of Taxation

tax.ohio.gov



10211411

IT 1099-G
Rev. 10/16

**1099-G
2016**



47816 345166 56296 155 1 *****AUTO**5-DIGIT 45648

Derek G Cushman



056296

IMPORTANT TAX DOCUMENT **- INFORMATION ONLY -**

Below is a statement from the Ohio Department of Taxation that shows the amount of your overpayment during 2016.

Note: Box #2 shows the total overpayment calculated on your return before any reductions for donations or for payment of use tax. For example, if your refund check was for \$400 and your return shows that you donated \$20 to Ohio's wildlife fund and paid \$35 of use tax, the amount shown in box #2 would be \$455, which is your overpayment before any deductions.

THIS IS NOT A BILL OR A NOTICE OF REFUND.

☐ CORRECTED (if checked)			
PAYER'S name, address, ZIP code and federal identifying number: State of Ohio Department of Taxation P.O. Box 2476 Columbus, Ohio 43216-2476 FEDERAL ID #31-6402047	OMB No. 1545-0120 2016 Statement for Recipients of	Certain Government Payments	COPY B - FOR RECIPIENT This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name, address, ZIP code and federal identifying number Derek G Cushman [REDACTED]			
THIS IS AN INFORMATION ONLY STATEMENT. THIS IS NOT A BILL OR NOTICE OF REFUND.			
RECIPIENT'S identifying number [REDACTED]	#1 - Refund is for tax year: 2013	#2 - State or local income tax refunds: \$263.00	Total Reported to IRS \$263.00
SPOUSE'S identifying number	#3 - Refund is for tax year: 2013	#4 - School district income tax refunds: \$0.00	
Instructions to Recipient Boxes #1 and #3 - Identifies the tax year for which the refunds shown in boxes #2 and #4 were made. If there is no entry in these boxes, the refunds are for 2015 taxes refunded in 2016. Boxes #2 and #4 - Shows refunds, credits or offsets of state or local income tax and/or school district income tax you received. If there is an entry in the boxes, it may be taxable to you if you deducted the taxes paid as itemized deductions on your federal income tax return. See the instructions for form 1040 or 1040A for more information. Form 1099-G			

HAVE MORE QUESTIONS ABOUT THIS DOCUMENT?

- Please see reverse side for additional information -

THIS IS NOT A TAXABLE REFUND, NOR ^{TAXABLE} INCOME.
THIS IS AN OVERPAYMENT REFUND OF NON-TAXABLE RECEIPTS,
AND IT WAS NOT TAKEN AS AN ITEMIZED DEDUCTION
ON MY 2013 INFORMATION RETURN.



004947

United States Treasury

15-51
000

B 041,966,491



Pay to
the order of

02 09 18 20098900 KANSAS CITY, MO

[REDACTED] I

DEREK G CUSHMAN

[REDACTED]

Check No.



\$****6118*15

VOID AFTER ONE YEAR

FEDERAL DISBURSING OFFICER

007

[Signature]

CUSH FRESNO 12/2016 TAX REFUND 30

⑈4038⑈

⑈0000000518⑈ 242513447⑈

[REDACTED]