March 17, 2017

RE: 1040

Richard A. [redacted]
[redacted] MI [redacted]

To whom it may concern;

Attached hereto, please find my 1040 form for 2016 and accompanying documentation, which includes Form 4852 offered in correction for erroneous information previously transmitted by the payer identified therein, and Schedule D, 1040.

Please be advised that the information contained herein is true and correct, to the best of my knowledge.

Cordially,

Richard A. [redacted]

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2016** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial RICHARD A.	Last name [redacted]	Your social security number [redacted]
If a joint return, spouse's first name and initial	Last name [redacted]	Spouse's social security number [redacted]
Home address (number and street). If you have a P.O. box, see instructions. [redacted]	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, [redacted] and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [redacted] MI [redacted]		**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
[redacted] Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

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. ▶ [redacted]
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**

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

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 ▶ ☐

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	00
8a	**Taxable** interest. Attach Schedule B if required		8a	53 00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 470 00		
9a	Ordinary dividends. Attach Schedule B if required		9a	33 00
b	Qualified dividends	9b 00		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	00
11	Alimony received		11	00
12	Business income or (loss). Attach Schedule C or C-EZ		12	00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	46 00
14	Other gains or (losses). Attach Form 4797		14	00
15a	IRA distributions 15a 00	b Taxable amount	15b	00
16a	Pensions and annuities 16a 00	b Taxable amount	16b	00
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	00
18	Farm income or (loss). Attach Schedule F		18	00
19	Unemployment compensation		19	00
20a	Social security benefits 20a 8297 00	b Taxable amount	20b	3959 00
21	Other income. List type and amount		21	00
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	4091 00

Adjusted Gross Income

23	Educator expenses	23 0		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 0		
25	Health savings account deduction. Attach Form 8889	25 0		
26	Moving expenses. Attach Form 3903	26 0		
27	Deductible part of self-employment tax. Attach Schedule SE	27 0		
28	Self-employed SEP, SIMPLE, and qualified plans	28 0		
29	Self-employed health insurance deduction	29 0		
30	Penalty on early withdrawal of savings	30 0		
31a	Alimony paid b Recipient's SSN ▶	31a 0		
32	IRA deduction	32 0		
33	Student loan interest deduction	33 0		
34	Tuition and fees. Attach Form 8917	34 0		
35	Domestic production activities deduction. Attach Form 8903	35 0		
36	Add lines 23 through 35		36	0 00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	4091 00

	38	Amount from line 37 (adjusted gross income)				38	4091	00
Tax and Credits	39a	Check if: [✓] **You** were born before January 2, 1952, [ ] Blind. [ ] **Spouse** was born before January 2, 1952, [ ] Blind. **Total boxes checked ▶ 39a**	1					
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** [ ]						
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	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)				40	7200	00
	41	Subtract line 40 from line 38				41	(3109)	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	0	0			
	49	Credit for child and dependent care expenses. Attach Form 2441	49	0	0			
	50	Education credits from Form 8863, line 19	50	0	0			
	51	Retirement savings contributions credit. Attach Form 8880	51	0	0			
	52	Child tax credit. Attach Schedule 8812, if required	52	0	0			
	53	Residential energy credits. Attach Form 5695	53	0	0			
	54	Other credits from Form: **a** [ ] 3800 **b** [ ] 8801 **c** [ ]	54	0	0			
	55	Add lines 48 through 54. These are your **total credits**				55	0	0
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶				56	0	0
Other Taxes	57	Self-employment tax. Attach Schedule SE				57	0	0
	58	Unreported social security and Medicare tax from Form: **a** [ ] 4137 **b** [ ] 8919				58	0	0
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required				59	0	0
	60a	Household employment taxes from Schedule H				60a	0	0
	b	First-time homebuyer credit repayment. Attach Form 5405 if required				60b	0	0
	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	0
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	1832	00			
If you have a qualifying child, attach Schedule EIC.	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	1832	00
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**				75	1832	00
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]				76a	1832	00
Direct deposit? See instructions.	▶ 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		
	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 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	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	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 [ ] if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **4852**
(Rev. September 2014)
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.

▶ **Attach to Form 1040, 1040A, 1040-EZ, or 1040X.**
▶ **Information about Form 4852 is available at *www.irs.gov/form4852*.**

OMB No. 1545-0074

1 Name(s) shown on return
RICHARD A. [redacted]

2 Your social security number
[redacted]

3 Address
[redacted] MI [redacted]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2016 ,
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	0	f	State income tax withheld	644.68
b	Social security wages	0		(Name of state)	MI
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	671.76	h	Social security tax withheld	940.48
			i	Medicare tax withheld	219.95

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

a	Gross distribution	0	f	Federal income tax withheld	0
b	Taxable amount	0	g	State income tax withheld	0
c	Taxable amount not determined	☐	h	Local income tax withheld	0
d	Total distribution	☐	i	Employee contributions	0
e	Capital gain (included in line 8b)	0	j	Distribution codes	0

9 How did you determine the amounts on lines 7 and 8 above?
Payer INCORRECTLY characterized remuneration as "Wages", when no such "Wages" as defined at IRC 3121 and 3401 and Relevant Law were received. The amounts indicated as withheld are from Payer provided W-2 and are presumed to be correct, though no warrant shall be inferred.

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. 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

(Form 1040)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Department of the Treasury
Internal Revenue Service (99)

2016
Attachment Sequence No. **12**

Name(s) shown on return: RICHARD A. [redacted]

Your social security number: [redacted]

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	4835.60	5004.99		(169.39)
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	(169.39)

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	10220.01	10004.38		215.63
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	15	215.63