

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: **Richard L** Last name: **Callaham** Your social security number: \_\_\_\_\_

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: **Jane L** Last name: **Callaham** Spouse's social security number: \_\_\_\_\_

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<b>Retired</b>			
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.)
		<b>Retired</b>	

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
				<input type="checkbox"/> 3rd Party Designee
Firm's name <b>Self-Prepared</b>	Phone no.			<input type="checkbox"/> Self-employed
Firm's address <b>&gt;</b>				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018) Page **2**

Form 1040 (2018)	Line	Description	Amount
	1	Wages, salaries, tips, etc. Attach Form(s) W-2	0.
	2a	Tax-exempt interest	
	2b	Taxable interest	
	3a	Qualified dividends	
	3b	Ordinary dividends	
	4a	IRAs, pensions, and annuities	29,089.
	4b	Taxable amount	16,126.
	5a	Social security benefits	26,110.
	5b	Taxable amount	0.
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	16,126.
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	16,126.
	8	Standard deduction or itemized deductions (from Schedule A)	24,000.
	9	Qualified business income deduction (see instructions)	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	0.
	11	a Tax (see inst.) 0. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> )	
	11	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	0.
	12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	
	13	Subtract line 12 from line 11. If zero or less, enter -0-	0.
	14	Other taxes. Attach Schedule 4	0.
	15	Total tax. Add lines 13 and 14	0.
	16	Federal income tax withheld from Forms W-2 and 1099	4,299.
	17	Refundable credits: a EIC (see inst.) <input checked="" type="checkbox"/> No b Sch. 8812 c Form 8863	
	17	Add any amount from Schedule 5	
	18	Add lines 16 and 17. These are your total payments	4,299.
	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	4,299.
	20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	4,299.
	b	Routing number	
	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number	
	21	Amount of line 19 you want applied to your 2019 estimated tax	21
	22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	
	23	Estimated tax penalty (see instructions)	

**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 or 1040X.

▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

1 Name(s) shown on return Richard & Jane Callaham	2 Your social security number
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3 Address \_\_\_\_\_

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	6 Employer's or payer's TIN (if known)
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation _____ 0	f State income tax withheld _____ 0
b Social security wages _____ 0	(Name of state) . WA
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 _____ 287.94	h Social security tax withheld _____ 1583.76
	i Medicare tax withheld _____ 370.40

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"/>	(Name of state) . _____
d Total distribution _____ <input type="checkbox"/>	h Local income tax withheld _____
e Capital gain (included in line 8b) _____	(Name of locality)
	i Employee contributions _____
	j Distribution codes _____

9 How did you determine the amounts on lines 7 and 8 above?  
This job is my source of capital. This capital does not qualify as "wages" as defined in 26 USC, and IRC 3401(a), and 3121(a), and the withholding payments made by this employer were erroneously withheld from money that is capital, not income. The W-2 from this employer was issued in error. Line 16 on the 1040 includes Federal, Social Security and Medicare taxes withheld.

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

**General Instructions**

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to [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 don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must 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 also will 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 indicates that the information reported on your original return is incorrect, 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.**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or 1040X.

▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

<b>1</b> Name(s) shown on return Richard & Jane Callaham		<b>2</b> Your social security number	
<b>3</b> Address WA			
<b>4</b> Enter year in space provided and check one box. For the tax year ending December 31, <u>2018</u> I have been unable to obtain (or have received an incorrect) <input type="checkbox"/> Form W-2 OR <input checked="" type="checkbox"/> 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.			
<b>5</b> Employer's or payer's name, address, and ZIP code		<b>6</b> Employer's or payer's TIN (if known)	
<b>7</b> Form W-2. Enter wages, tips, other compensation, and taxes withheld.			
a Wages, tips, and other compensation _____	f State income tax withheld . . . . . _____		
b Social security wages . . . . . _____	(Name of state) . _____		
c Medicare wages and tips . . . . . _____	g Local income tax withheld . . . . . _____		
d Social security tips . . . . . _____	(Name of locality) _____		
e Federal income tax withheld . . . . . _____	h Social security tax withheld . . . . . _____		
	i Medicare tax withheld . . . . . _____		
<b>8</b> Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.			
a Gross distribution . . . . . <u>10282.95</u>	f Federal income tax withheld . . . . . <u>2056.59</u>		
b Taxable amount . . . . . <u>0</u>	g State income tax withheld . . . . . <u>0</u>		
c Taxable amount not determined . <input type="checkbox"/>	(Name of state) . <u>WA</u>		
d Total distribution . . . . . <input type="checkbox"/>	h Local income tax withheld . . . . . <u>0</u>		
e Capital gain (included in line 8b) . _____	(Name of locality) _____		
	i Employee contributions . . . . . <u>0</u>		
	j Distribution codes . . . . . <u>7</u>		
<b>9</b> How did you determine the amounts on lines 7 and 8 above? This distribution is my source of capital. This capital does not qualify as "wages" as defined in 26 USC, and IRC 3401(a), and 3121(a), and the withholding payments made by this institution were erroneously withheld from money that is capital, not income. The 1099-R from this institution was issued in error.			
<b>10</b> Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.			

**General Instructions**

Section references are to the Internal Revenue Code.

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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 don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must 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 also will 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 indicates that the information reported on your original return is incorrect, 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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OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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<b>1 Name(s) shown on return</b> Richard & Jane Callaham	<b>2 Your social security number</b> _____
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▶ Address \_\_\_\_\_

**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.

<b>5 Employer's or payer's name, address, and ZIP code</b> _____	<b>6 Employer's or payer's TIN (if known)</b> _____
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**7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.**

<b>a</b> Wages, tips, and other compensation _____ <b>b</b> Social security wages . . . . . _____ <b>c</b> Medicare wages and tips . . . . . _____ <b>d</b> Social security tips . . . . . _____ <b>e</b> Federal income tax withheld . . . . . _____	<b>f</b> State income tax withheld . . . . . _____ (Name of state) . . . . . _____ <b>g</b> Local income tax withheld . . . . . _____ (Name of locality) . . . . . _____ <b>h</b> Social security tax withheld . . . . . _____ <b>i</b> Medicare tax withheld . . . . . _____
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**8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.**

<b>a</b> Gross distribution . . . . . <u>2679.84</u> <b>b</b> Taxable amount . . . . . <u>0</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) . . . . . _____	<b>f</b> Federal income tax withheld . . . . . <u>0</u> <b>g</b> State income tax withheld . . . . . <u>0</u> (Name of state) . . . . . <u>WA</u> <b>h</b> Local income tax withheld . . . . . <u>0</u> (Name of locality) . . . . . _____ <b>i</b> Employee contributions . . . . . <u>0</u> <b>j</b> Distribution codes . . . . . <u>7</u>
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**9 How did you determine the amounts on lines 7 and 8 above?**  
 This distribution is my source of capital. This capital does not qualify as "wages" as defined in 26 USC, and IRC 3401 (a), and 3121(a), and the payments made by this institution were from money that is capital, not income. The 1099-R from this institution was issued in error.

**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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