U.S. Certified Mail # _____
Certificate of Mailing

Notice of Refund Due and Payable to David Spiller

3 Febuary 2020
Department of the Treasury
Internal Revenue Service
Austin TX 73301-0034

Re: Re refund due to David Spiller for tax year 2019 ; Testimonial forms 4852
(herein, collectively, also "return")

To Whom it May Concern:

Because it appears that the office of Internal Revenue Service is authorized by statute to collect internal Revenue on behalf of the duly constituted government for the United States of America, and your office, "Department of the Treasury" "Internal Revenue Service" appears to be affiliated with that agency, I

Based upon my receipt of a number of incorrect "tax" statements, which are known to have been submitted by third parties to your agency. I have come to comprehend that my private sector compensation, coincidently received with the federal "tax year" 2019, have been erroneously mischaracterized by those same third parties as payments made to me in the course of a "trade or business". However , none of those payments are connected with the performance of the functions of a public office or federal privdelege, otherwise constitutes gains, profit. or income within the meaning of current relevant law. After a deliberate honest, self-assessment based upon my own first-hand knowledge of all my compensation coincident with the federal "tax year" 2019 I have determined that I have no federal tax liability, and that my status is that of Non-"taxpayer",. I have determined that I am due a refund of the $1,721.00 on line 20 erroneously withheld from my private sector compensation and conveyed to your agency as a result of the incorrect, third-parties "Forms 1099 R" statements conveyed to your agency by them.

As I have a strong interest in correcting the administrative record and obtaining my refund posthaste, I have no desire to delay or impede lawful process. Along with my form 1040-SR , I have attached (3) corrected forms 4852 for the forms "1099 R", conveyed by the third-party agencies to your agency.

All secured Rights, Privileges, Immunities, and Remedies are explicitly reserved to me by my restricted signature, given below Subscribed, and affirmed on this _____ day of the 2nd month of 2020 reckoned according to the Gregorian calendar.

David R. Spiller; Of my own right and without representation, with explicit reservation of all my rights and without prejudice.

Signature _____

Attachments:

1 Form 1040-SR
3 Forms 4852

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
[redacted]	Spiller	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [redacted] FL [redacted]

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

If more than four dependents, see instructions and check here ▶ ☐

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

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

Age/Blindness You: ☒ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Standard Deduction for-
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of Household, $18,350
- If you checked any box under Standard Deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	0
2a	Tax-exempt interest	2a	0	b Taxable interest. Attach Sch. B if required	2b	0
3a	Qualified dividends	3a	0	b Ordinary dividends. Attach Sch. B if required	3b	0
4a	IRA distributions	4a		b Taxable amount	4b	0
c	Pensions and annuities	4c		d Taxable amount	4d	0
5a	Social security benefits	5a	21,884	b Taxable amount	5b	9,301
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	0
7a	Other income from Schedule 1, line 9				7a	0
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶				7b	9,301
8a	Adjustments to income from Schedule 1, line 22				8a	0
b	Subtract line 8a from line 7b. This is your adjusted gross income ▶				8b	9,301
9	Standard deduction or itemized deductions (from Schedule A)			9	13,500	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10	0	
11a	Add lines 9 and 10				11a	13,500
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-				11b	0

	12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	0	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b 0
	13a	Child tax credit or credit for other dependents	13a		
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b 0
	14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 0
	15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 0
	16	Add lines 14 and 15. This is your total tax ▶			16 0
	17	Federal income tax withheld from Forms W-2 and 1099			17 1,721
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC)	18a		
	b	Additional child tax credit. Attach Schedule 8812	18b		
	c	American opportunity credit from Form 8863, line 8	18c		
	d	Schedule 3, line 14	18d	0	
	e	Add lines 18a through 18d. These are your total other payments and refundable credits ▶			18e 0
	19	Add lines 17 and 18e. These are your total payments ▶			19 1,721
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid			20 1,721
	21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here ▶ ☐			21a 1,721
Direct deposit? See instructions.	▶ b	Routing number XXXXXXXXX ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number XXXXXXXXXXXXXXXXX			
	22	Amount of line 20 you want applied to your 2020 estimated tax ▶	22	0	
Amount You Owe	23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23
	24	Estimated tax penalty (see instructions) ▶	24		

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below ☒ No

(Other than paid preparer)

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Retired	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.		Email address	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
				☐ 3rd Party Designee
Firm's name ▶		Phone no.		☐ Self-employed
Firm's address ▶			Firm's EIN ▶	

SCHEDULE 1 (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment Sequence No. 01

Name(s) shown on Form 1040 or 1040-SR

Your social security number
262-72-7718

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	0
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	0
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	0

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	0
12	Health savings account deduction. Attach Form 8889	12	0
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	0
14	Deductible part of self-employment tax. Attach Schedule SE	14	0
15	Self-employed SEP, SIMPLE, and qualified plans	15	0
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	0
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	0
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a	22	0

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040 or 1040-SR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment Sequence No. 03

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	0
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	0
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	6	0
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	0

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	0
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	0
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	13	0
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	0

Form **4852**
(Rev. September 2017)
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.
▶ Go to *www.irs.gov/Form4852* for the latest information.

OMB No. 1545-0074

1 Name(s) shown on return
David Spiller

2 Your social security number

3 Address
1598 SW Curtis St Port St Lucie , Fl 34983-3051

4 **Enter year in space provided and check one box.** For the tax year ending December 31, 2019 ,
I have been unable to obtain (or have received an incorrect) ☐ Form W-2 **OR** ☑ Form 1099-R.
I hereby ~~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
TEFRA Aget Po Box 419287 Kansas City, MO 64141-66287

6 Employer's or payer's identification number (if known)

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) 0	
c Medicare wages and tips	0	g Local income tax withheld	0
d Social security tips	0	(Name of locality) 0	
e Federal income tax withheld	0	h Social security tax withheld	0
		i Medicare tax withheld	0

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

a Gross distribution	0	f Federal income tax withheld	0
b Taxable amount		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	7

9 How did you determine the amounts on lines 7 and 8 above?
Personal records. Payer on line 5 erroneously alleges a payment to the party identified above, on line 1 that was connected with the performance of the functions of a public office, or otherwise constituted gains, profit or income within the meaning of relevant law: No payments were received by the "RECIPIENT" from the "PAYER" which were connected with the performance of functions of a public office.

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. 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:

Form **4852**
(Rev. September 2017)
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.
▶ Go to *www.irs.gov/Form4852* for the latest information.

OMB No. 1545-0074

1 Name(s) shown on return
David R. Spiller

2 Your social security number
2[illegible] 8

3 Address
[illegible] ort St. Lucie , Florida 34983

4 Enter year in space provided and check one box. For the tax year ending December 31, 2019 ,
I have been unable to obtain (or have received an incorrect) ☐ Form W-2 **OR** ☑ Form 1099-R.
hereby
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
FLORIDA RETIREMENT SYSTEM P.O. Box 9000 Tallahassee, Fl 32315

6 Employer's or payer's identification number (if known)

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) 0	
c	Medicare wages and tips	0	g	Local income tax withheld	0
d	Social security tips	0		(Name of locality) 0	
e	Federal income tax withheld	0	h	Social security tax withheld	0
			i	Medicare tax withheld	0

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

a	Gross distribution	0	f	Federal income tax withheld	900.00
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	4

9 How did you determine the amounts on lines 7 and 8 above?
Personal records. Payer on line 5 erroneously alleges a payment to the party identified above, on line 1 that was connected with the performance of the functions of a public office, or otherwise constituted gains, profit or income within the meaning of relevant law: No payments were received by the "RECIPIENT" from the "PAYER" which were connected with the performance of functions of a public office.

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. 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.

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Form **4852**
(Rev. September 2017)
Department of the Treasury
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OMB No. 1545-0074

1 Name(s) shown on return
David R. Spiller

2 Your social security number

3 Address
, Florida 34983

4 **Enter year in space provided and check one box.** For the tax year ending December 31, 2019 ,
I hereby 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
TRANSAMERICA RETIREMENT SOLUTIONS 4333 EDGEWOOD ROAD N.E. CEDAR RAPIDS IA 52499

6 Employer's or payer's identification number (if known)

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) 0	
c Medicare wages and tips	0	g Local income tax withheld	0
d Social security tips	0	(Name of locality) 0	
e Federal income tax withheld	0	h Social security tax withheld	0
		i Medicare tax withheld	0

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

a Gross distribution	0	f Federal income tax withheld	821.22
b Taxable amount		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)		j Distribution codes	7

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