

Greetings,

Please find enclosed the filing of a 2020 Form 1040 Income Tax Return. Please note that I have enclosed an attached 4852 Substitute for Form W-2 Wage and Tax Statement, due to the fact that the company submitted the Form W-2 erroneously alleging payments to me of Internal Revenue Code (IRC) Section 3121 and 3401 "wages". That report is hereby disputed.

The Form 4852 is submitted to rebut the characterization of non-taxable payments to me as reportable "wages". The amounts shown as deducted from the payments on this form are correct.

I look forward to receiving a full and complete refund of the overpayment shown on my 2020 Form 1040.

Thank you.

Sincerely,



Jack Supinger,  
04/20/21

Sent via USPS Certified Mail # 701

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dor.sc.gov



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

# 2020 INDIVIDUAL INCOME TAX RETURN

**SC1040**

(Rev. 10/14/20)

3075

Your Social Security Number [REDACTED]	Check if deceased <input type="checkbox"/>
Spouse's Social Security Number [REDACTED]	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2020, or fiscal tax year beginning \_\_\_\_\_, 2020 and ending \_\_\_\_\_, 2021

First name and middle initial <b>JACK D</b>	Last name <b>SUPINGER</b>	Suffix
Spouse's first name, if married filing jointly	Last name	Suffix
Check if new address <input checked="" type="checkbox"/>	Mailing address (number and street, PO Box) _____	County code <b>23</b>
City [REDACTED]	State <b>SC</b>	ZIP [REDACTED]
Daytime phone number with area code [REDACTED]	Check if address is outside US <input type="checkbox"/>	
Foreign country address including postal code		

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD) .....
  - Check this box if you are a part-year or nonresident filing an SC Schedule NR .....
  - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual .....
  - Check this box if you have filed a federal or state extension. ....
  - Check this box if you served in a military combat zone during the filing period .....
- Name of the combat zone: \_\_\_\_\_

<b>CHECK YOUR FEDERAL FILING STATUS</b>	(1) <input checked="" type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying widow(er)

Number of dependents claimed on your 2020 federal return ..... 0

Number of dependents claimed that were under the age of 6 years as of December 31, 2020 ..... 0

Number of taxpayers age 65 or older as of December 31, 2020 ..... 0

### DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)

30751200



COME AND ADJUSTMENTS

Your SSN \_\_\_\_\_

202

1	Enter federal taxable income from your federal form. If zero or less, enter zero here		Dollars	
	Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below	1	0	0

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions)	a	00	
b	Out-of-state losses Type: _____	b	00	
c	Expenses related to National Guard and Military Reserve Income	c	00	
d	Interest income on obligations of states and political subdivisions other than South Carolina	d	00	
e	Other additions to income. (attach explanation - see instructions)	e	00	
2	Total additions (add line a through line e)	2	0	0
3	Add line 1 and line 2 and enter the total here	3	0	0

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	f	00	
g	Total and permanent disability retirement income, if taxed on your federal return	g	00	
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____	h	00	
i	44% of net capital gains held for more than one year	i	00	
j	Volunteer deductions (see instructions) Type: _____	j	00	
k	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	k	00	
l	Active Trade or Business Income deduction (see instructions)	l	00	
m	Interest income from obligations of the US government	m	00	
n	Certain nontaxable National Guard or Reserve pay	n	00	
o	Social Security and/or railroad retirement, if taxed on your federal return	o	00	
p	Retirement Deduction (see instructions)			
	p-1 Taxpayer (date of birth: _____)	p-1	00	
	p-2 Spouse (date of birth: _____)	p-2	00	
	p-3 Surviving spouse (date of birth of deceased spouse: _____)	p-3	00	
	Military Retirement Deduction (see instructions)			
	p-4 Taxpayer (date of birth: _____)	p-4	00	
	p-5 Spouse (date of birth: _____)	p-5	00	
	p-6 Surviving spouse (date of birth of deceased spouse: _____)	p-6	00	
q	Age 65 and older deduction (see instructions)			
	q-1 Taxpayer (date of birth: _____)	q-1	00	
	q-2 Spouse (date of birth: _____)	q-2	00	
r	Negative amount of federal taxable income	r	00	
s	Subsistence allowance (multiply _____ days by \$8)	s	00	
t	Dependents under the age of 6 years on December 31 of the tax year	t	00	
u	Consumer Protection Services	u	00	
v	Other subtractions (see instructions)	v	00	
w	South Carolina Dependent Exemption (see instructions)	w	00	
4	Total subtractions (add line f through line w)	4	<	0 00
5	Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5	0	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	0	00
7	TAX on Lump Sum Distribution (attach SC4972)	7		00
8	TAX on Active Trade or Business Income (attach I-335)	8		00
9	TAX on excess withdrawals from Catastrophe Savings Accounts	9		00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10	0	00

30752208



Your SSN

**N-REFUNDABLE CREDITS**

1 Child and Dependent Care (see instructions)	▶	11		00
12 Two Wage Earner Credit (see instructions)	▶	12		00
13 Other nonrefundable credits. Attach SC1040TC and other state returns	▶	13		00
14 Total nonrefundable credits (add line 11 through line 13)		14	0	00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here		15	0	00

**PAYMENTS AND REFUNDABLE CREDITS**

16 SC income tax withheld (attach W-2 or SC41)	▶	16	1519	00
17 2020 Estimated Tax payments	▶	17		00
18 Amount paid with extension	▶	18		00
19 Nonresident sale of real estate	▶	19		00
20 Other SC withholding (attach 1099)	▶	20		00
21 Tuition tax credit (attach I-319)	▶	21		00
22 Other refundable credits:				
22a Anhydrous Ammonia (attach I-333)	▶	22a		00
22b Milk Credit (attach I-334)	▶	22b		00
22c Classroom Teacher Expenses (attach I-360)	▶	22c		00
22d Parental Refundable Credit (attach I-361)	▶	22d		00
22e Motor Fuel Income Tax Credit (attach I-385)	▶	22e		00
Total refundable credits (add line 22a through line 22e)	▶	22	0	00

**AMENDED RETURN: Use Schedule AMD for line 23 calculation.**

23 Add line 16 through line 22 and enter the total here. These are your TOTAL PAYMENTS	▶	23	1519	00
24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment		24	1519	00
25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due		25		00

**AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.**

26 USE TAX due on online, mail-order, or out-of-state purchases	▶	26		00
Use Tax is based on your county's Sales Tax rate. See instructions for more information.				
If you certify that no Use Tax is due, check here <input type="checkbox"/>				
27 Amount of line 24 to be credited to your 2021 Estimated Tax	▶	27	0	00
28 Total Contributions for Check-offs (attach I-330)	▶	28		00
29 Add line 26 through line 28 and enter the total here		29	0	00
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) This is your REFUND	▶	30	1519	00

**REFUND OPTIONS (subject to program limitations)**

30a Mark one refund choice:  Direct Deposit (30b required)  Debit Card  Paper Check

30b Direct Deposit (for US accounts only) Type:  Checking  Savings


Routing Number (RTN)  Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32

Bank Account Number (BAN)  1-17 digits

31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due		31	0	00
32 Late filing and/or late payment: Penalties _____ Interest _____ Enter total here	▶	32	0	00
33 Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable	▶	33	0	00
34 Add line 31 through line 33 and enter the total here. This is your BALANCE DUE	▶	34	0	00

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature  Date 04/20/2021 Spouse's signature (if married filing jointly, BOTH must sign)

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes  No  Preparer's printed name \_\_\_\_\_

Paid Preparer's Use Only

Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm name (or yours if self-employed), address, ZIP		FEIN	
		Phone	

**MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100**  
**BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105**

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# SUBSTITUTE FOR FORM W2 WAGE AND TAX STATEMENT

File this form with your South Carolina Income Tax Return.  
Complete a separate form for each employer.

Your full name (type or print) <b>JACK SUPINGER</b>		Social Security Number [REDACTED]	
Address [REDACTED]		City [REDACTED]	State <b>SC</b>
Your phone number [REDACTED]		Does this employer have your current address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Period worked for this employer <b>2017 TO PRESENT</b>
Employer's name [REDACTED]			
Employer's address [REDACTED]		City [REDACTED]	State [REDACTED]
Employer's Federal Identification Number (if known) [REDACTED]			
Employer's phone number [REDACTED]		Type of business <b>COMPANY</b>	

Wages paid in: <input type="checkbox"/> cash <input type="checkbox"/> check	Amount of wages <b>0</b>	Estimated South Carolina Income Taxes withheld <b>\$ 1519.00</b>	Tax year <b>2020</b>
Which form you are referencing?		Check applicable box:	
1. W2 <input checked="" type="checkbox"/>	3. W2C <input type="checkbox"/>	1. <input type="checkbox"/> Employer has not given me the forms.	
2. W2P <input type="checkbox"/>	4. 1099 <input type="checkbox"/>	2. <input checked="" type="checkbox"/> Forms given to me by employer are incorrect.	
		3. <input type="checkbox"/> Forms are lost.	
		4. <input type="checkbox"/> Forms given to me by employer are illegible.	

**Attach copies of pay stubs, military leave and earnings statement, or other documentation to support your claim.**

### REQUIRED INFORMATION

Explain how you calculated the amount of wages received and the amount of estimated South Carolina Income Taxes withheld.  
**I did NOT RECEIVE ANY "WAGES" OR "INCOME" AS DEFINED IN IRC SECTION 3401(a) AND 3121(a). AMOUNT WITHHELD FOR SC INCOME TAXES WAS DERIVED FROM A W-2 INFORMATION RETURN**

Explain the efforts you made to get an accurate W2, W2P, W2C, 1099.

**NONE**

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief. To willfully furnish a false or fraudulent statement to the SCDOR is a crime.

[Signature]  
Signature

04/20/2021  
Date

#### Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.