

March 20, 2019

Kevin

To:

N.C. Department of Revenue
PO Box R
Raleigh, NC 27634-0001

Regarding: This One's personal and private 2018 D-400 filing of tax return.

The private sector entities this One worked for falsely characterize payments as "wages" and in error filed an incorrect tax information document as a W-2. This One rebuts their incorrect information.

In researching the definition of:

"employee": I was an un-privileged worker in private and not an "employee" as defined in USC Title 26. IRC Section 3401. I have never been a government official nor held any public office of any kind.

"wages": as clearly defined in the IRC Sections 3401 & 3121 it is certain that this One did not get paid "wages" in 2018.

"trade or business": I was not involved in any "trade or business" as defined in IRC.

"Person": I am not a "person" as defined in IRC.

See form 4852 which I have included to correct a falsely documented W-2 issued.

North Carolina needs to refund back to me the true and correct amount of \$1,799.00 as it is my rightful property and belongs to me. Please process and send my refund without any further delay.

This One declares under the penalty of perjury that I have closely examined the law. These statements contained in this letter represent the facts and, to the best of One's knowledge and beliefs all herein is factual, true and correct.

Respectfully,


Kevin

Enclosed: 2018 D-400 return, form 4852

DOR

Web 9-18

D-400 2018 Individual Income Tax Return

AMENDED RETURN

Fill in circle (See instructions)

IMPORTANT: Do not send a photocopy of this form. Print in Black or Blue Ink Only. No Pencil or Red Ink.

For calendar year 2018, or fiscal year beginning (MM-DD)

18 and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Your Last Name

KEVIN

M

If a Joint Return, Spouse's First Name

M

Spouse's Last Name

Mailing Address

Apartment Number

City

State

Zip Code

Country (if not U.S.)

County (Enter first five letters)

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Fill in circle if you or, if married filing jointly, your spouse were out of the country on April 15 and a U.S. citizen or resident.

Deceased Taxpayer Information

Enter date of death of deceased taxpayer or deceased spouse.

Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

Taxpayer (MM-DD-YY)

Spouse (MM-DD-YY)

Residency Status

Were you a resident of N.C. for the entire year?

Yes No

Was your spouse a resident for the entire year?

Yes No

If No, complete and attach Form D-400 Schedule PN.

Filing Status

(Fill in one circle only)

Veteran Information

Are you a veteran?

Yes No

Is your spouse a veteran?

Yes No

(See instructions)

1. Single

2. Married Filing Jointly

3. Married Filing Separately (Enter your spouse's full name and Social Security Number) Name

4. Head of Household SSN

5. Qualifying Widow(er) (Year spouse died:)

Enter Whole U.S. Dollars Only

6. Federal Adjusted Gross Income

6. 0.00

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 6)

7. 0.00

8. Add Lines 6 and 7

8. 0.00

9. Deductions from Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 14)

9. 0.00

10. Child Deduction (On Line 10a, enter the number of dependent children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.)

10a. 10b. 0.00

11. N.C. Standard Deduction OR N.C. Itemized Deductions (Fill in one circle only. See Form D-400 Schedule S, Part C.)

11. 8750.00

12. Add Lines 9, 10b, and 11. Subtract the total from Line 8.

12. 0.00

13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

13. 0

14. North Carolina Taxable Income

Full-year residents enter the amount from Line 12.

Part-year residents and nonresidents multiply amount on Line 12 by the decimal amount on Line 13.

14. 0.00

15. North Carolina Income Tax

Multiply Line 14 by 5.499% (0.05499). If zero or less, enter a zero.

15. 0.00



Staple All Pages of Your Return Here

Staple W-2s Here

16. Tax Credits (From Form D-400TC, Part 3, Line 19)		16.	0.00
17. Subtract Line 16 from Line 15		17.	0.00
18. Consumer Use Tax (See instructions)	<div style="border: 1px solid black; padding: 2px; display: inline-block;">If you certify that no Consumer Use Tax is due, fill in circle. <input type="radio"/></div>	18.	0.00
19. Add Lines 17 and 18		19.	0.00
20. North Carolina Income Tax Withheld	a. Your tax withheld 1799.00	b. Spouse's tax withheld 0.00	
21. Other Tax Payments	a. 2018 estimated tax 0.00	b. Paid with extension 0.00	
	c. Partnership 0.00	d. S Corporation 0.00	
22. Amended Returns Only - Previous payments (See "Amended Returns" in instructions)		22.	0.00
23. Total Payments - Add Lines 20a through 22		23.	1799.00
24. Amended Returns Only - Previous refunds (See "Amended Returns" in instructions)		24.	0.00
25. Subtract Line 24 from Line 23. (If less than zero, see instructions.)		25.	1799.00
26. a. Tax Due - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28.		26a.	0.00
b. Penalties	c. Interest		
0.00	0.00		
e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.)	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Exception to Underpayment of Estimated Tax <input type="checkbox"/></div>	26e.	0.00
27. Total Due - Add Lines 26a, 26d, and 26e		27. \$	0.00
28. Overpayment - If Line 19 is less than Line 25, subtract Line 19 from Line 25.		28.	1799.00
29. Amount of Line 28 to be applied to 2019 Estimated Income Tax		29.	0.00
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund		30.	0.00
31. Contribution to the N.C. Education Endowment Fund		31.	0.00
32. Contribution to the N.C. Breast and Cervical Cancer Control Program		32.	0.00
33. Add Lines 29 through 32		33.	0.00
34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded		34.	1799.00

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

If amount on Line 25 is negative, fill in circle. Example: ●

(Add Lines 26b and 26c and enter the total on Line 26d.)



I certify that, to the best of my knowledge, this return is accurate and complete

Your Signature: [Signature] Date: 3/14/19

Spouse's Signature (if filing joint return, both must sign): _____ Date: _____

Contact Phone Number (Include area code): _____

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

PAID PREPARER USE ONLY

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge

Preparer's FEIN, SSN, or PTIN: _____

Preparer's Contact Phone Number (Include area code): _____

Paid Preparer's Signature: _____ Date: _____

Form **4852**

(Rev. September 2018)

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 or 1040X.

▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

1 Name(s) shown on return
Kevin

2 Your social security number

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.

hereby
notify

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
Bluewater Consulting
3459 Acworth Due West Rd Acworth, GA 30101

6 Employer's or payer's TIN (if known)
45-3626042

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	_____	f State income tax withheld	<u>1,799. + 6,025.91 = 7,824.</u>
b Social security wages	_____	(Name of state) <u>NC + KY = Total</u>	
c Medicare wages and tips	_____	g Local income tax withheld	_____
d Social security tips	_____	(Name of locality)	_____
e Federal income tax withheld	<u>20,294.46</u>	h Social security tax withheld	<u>7,960.80</u>
		i Medicare tax withheld	<u>2,169.56</u>

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?
Per USC Title 26. IRC definitions

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. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to 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. 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: