



Commonwealth of Virginia
Department of Taxation

REQUEST FOR COPY OF AMENDED FEDERAL RETURN

August 3, 2020

TIMOTHY J. BELL
[REDACTED]
VIRGINIA BEACH, VA [REDACTED]



Virginia Tax Account Number [REDACTED]
Tax Type: Individual Income

Dear Customer:

We have received your amended Virginia individual income tax return for 2016.

In order to process the return, we need copies of your amended federal return (Form 1040X) and the statement you received from the Internal Revenue Service (IRS) showing they accepted the return. Please forward the above referenced information, along with this letter, to the address shown below.

We will process your amended Virginia return as soon as we receive the requested documents. You may wish to keep a copy of this letter for your records.

If you have any questions or need assistance, please call us at (804) 367-3125, or write to TAVONDRA LEMONS, Error Resolver, Office of Customer Services, Error Resolution, Individual, P.O. Box 1255, Richmond, VA 23218-1255.

Correspondence ID: 61680516

USPS CERTIFIED MAIL- RETURN RECEIPT- #7019 [REDACTED]

TAVONDRA LEMONS, Error Resolver
Office of Customer Services
Error Resolution, Individual
P.O. Box 1255
Richmond, VA 23218-1255

Timothy J. Bell

[REDACTED]
Virginia Beach, VA [REDACTED]

July 3, 2021

Virginia Tax Account Number: [REDACTED]
Tax Type: Individual Income
Tax Year/Period: 2016

Dear Tavondra Lemons,

In August 2020, I received your REQUEST FOR COPY OF AMENDED FEDERAL RETURN, dated August 3, 2020, Correspondence ID: 61680516 (Attachment 1). I appreciate that your agency is willing to work with me to ensure that my entries are correct in order for me to have an accurate refund.

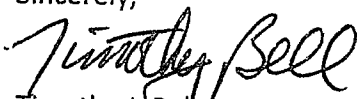
I attach a copy of my *original* 2016 Form 1040 Federal tax return (Attachment 2). This 2016 original Federal tax return was filed in April 2020. On July 1, 2021 I received IRS Notice CP16, dated June 28, 2021, that acknowledges IRS acceptance of my return and determined that I earned no taxable income in 2016 and thereby was refunded all federal income tax withheld from me in 2016 (Attachment 3). I received the tax refund shown in Attachment 4.

As the IRS acknowledges my Adjust Gross Income is \$0.00 for 2016 and this is reported on my amended 2016 VA Form 760 tax return, I am due a refund of the \$2,617 state income taxes withheld from me in 2016, with applicable interest.

Thank you for your prompt attention to this matter. I am expecting a full refund of \$2,617 without delay, with interest.

Under penalties of perjury, I declare that I have examined the facts stated in this letter, including any accompanying documents and other information, and to the best of my knowledge and belief, they are true, correct and complete.

Sincerely,



Timothy J. Bell

July 3, 2021



Commonwealth of Virginia
Department of Taxation

REQUEST FOR COPY OF AMENDED FEDERAL RETURN

August 3, 2020

TIMOTHY J. BELL

[REDACTED]
VIRGINIA BEACH, VA [REDACTED]



Virginia Tax Account Number [REDACTED]
Tax Type: Individual Income

Dear Customer:

We have received your amended Virginia individual income tax return for 2016.

In order to process the return, we need copies of your amended federal return (Form 1040X) and the statement you received from the Internal Revenue Service (IRS) showing they accepted the return. Please forward the above referenced information, along with this letter, to the address shown below.

We will process your amended Virginia return as soon as we receive the requested documents. You may wish to keep a copy of this letter for your records.

If you have any questions or need assistance, please call us at (804) 367-3125, or write to TAVONDRA LEMONS, Error Resolver, Office of Customer Services, Error Resolution, Individual, P.O. Box 1255, Richmond, VA 23218-1255.

Correspondence ID: 61680516

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning

, 2016, ending , 20

See separate instructions.

Your first name and initial

Last name

Timothy J

Bell

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

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

Virginia Beach VA

Foreign country name

Foreign province/state/country

Foreign postal code

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign

Check here if you or your spouse filing jointly want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

- 1 Single (checked)
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
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
c Dependents: (1) First name, (2) Last name, (3) Dependent's social security number, (4) Dependent's relationship to you, (5) If child under age 17, qualifying for child tax credit (see instructions).

Boxes checked on 6a and 6b

No. of children on 6c who did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

Table with 1 column and 4 rows showing exemption counts: 1, 0, 0, 1

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.

Table with 22 rows of income categories (7-22) and columns for amounts and taxable amounts.

Adjusted Gross Income

Table with 17 rows of adjustments (23-37) and columns for amounts and taxable amounts.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits

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

Form 1040 Tax and Credits section (lines 38-56). Includes fields for itemized deductions, exemptions, taxable income, and various tax credits.

Other Taxes

Form 1040 Other Taxes section (lines 57-63). Includes fields for self-employment tax, unreported social security tax, and household employment taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Form 1040 Payments section (lines 64-73). Includes fields for federal income tax withheld, 2016 estimated tax payments, and various non-refundable credits.

Refund

Direct deposit? See instructions.

Form 1040 Refund section (lines 74-77). Includes fields for amount overpaid, routing number, and account number for direct deposit.

Amount You Owe

Form 1040 Amount You Owe section (lines 78-79). Includes fields for amount you owe and estimated tax penalty.

Third Party Designee

Form 1040 Third Party Designee section (line 80). Includes fields for designee name, phone number, and personal identification number.

Sign Here

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

Form 1040 Sign Here section (lines 81-83). Includes signature lines for preparer and taxpayer, date, and occupation.

Paid Preparer Use Only

Form 1040 Paid Preparer Use Only section (lines 84-86). Includes fields for preparer name, signature, date, firm name, address, and phone number.

Attachment 2 2 of 3

**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, 1040-SR, or 1040-X.
▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return
Timothy J Bell

2 Your social security number
[REDACTED]

3 Address
[REDACTED] Virginia Beach VA [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.
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
[REDACTED] Virginia Beach VA [REDACTED]

6 Employer's or payer's TIN (if known)
[REDACTED]

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

a Wages, tips, and other compensation	0.00	f State income tax withheld	2617.84
b Social security wages	0.00	(Name of state)	Virginia
c Medicare wages and tips	0.00	g Local income tax withheld	
d Social security tips		(Name of locality)	
e Federal income tax withheld	2844.54	h Social security tax withheld	3562.09
		i Medicare tax withheld	833.07

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 on line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Lines 7(a), 7(b), and 7(c) are corrected as I did not receive any "wages" as directed in IRC Sections 3401(a) and 3121(a).
Lines 7(e), 7(h), and 7(i) were derived from the W-2 sent to me from the "payer" and are correct.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. W-2 was issued before "wages" error was noted.

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 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 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 1040-X, 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:



Attachment 2 3 of 3

Changes to your 2016 tax return — continued

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, line 37	\$0.00	\$0.00
Taxable income, line 43	0.00	0.00
Total tax, line 63	\$0.00	\$0.00

Your payments and credits

Description	IRS calculations
Income tax withheld, line 64	\$2,844.54
Estimated tax payments, line 65	0.00
Other credits, lines 66a, 67-73	0.00
Other payments	0.00
Total payments and credits	\$2,844.54

Next steps

Report the \$6.55 in interest as taxable income on your tax return for this year.

Additional information

- Visit www.irs.gov/cp16
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Did you e-file your tax return? Electronically filed returns are less likely to have math errors resulting in notices such as this one. It's free to file your taxes electronically. Go to www.irs.gov/efile for information and instructions.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your Social Security number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Commonwealth of Virginia
Department of Taxation

DENIED REFUND REQUEST

July 20, 2021

TIMOTHY J. BELL

XXXXXXXXXX

VIRGINIA BEACH, VA XXXXXXXX



Virginia Tax Account Number XXXXXXXXXXXX

Tax Type: Individual Income

Tax Year/Period: 2016

Correspondence ID: 65463950

Dear Taxpayer:

Why you are receiving this letter...

We are unable to process your refund request because your return was not filed within the required timeframe.

Important information...

Under Virginia law, you must file a claim for refund within **3 years** from the original due date of the return in order to receive a refund of any tax overpayment.

If you file an *amended* return requesting a refund because you previously overpaid your Virginia tax liability, you must file the amended return by the **later of**:

- (a) **3 years** from the due date of the original return;
- (b) **1 year** after the final determination notice sent by the Internal Revenue Service after an audit or review regarding any changes to the federal taxes upon which your state tax return is based;
- (c) **2 years** following the filing of a *previously* filed amended return showing additional taxes due;
- (d) **2 years** following the payment of a tax assessment for the year in question; or
- (e) **1 year** following the final determination to your income tax liability issued by another state for the tax year in question.

Visit tax.virginia.gov for more information. If you have any questions or need assistance, please call us at (804) 367-8031, or write to: Office of Customer Relations, Customer Service Section, Contact Center, P.O. Box 1115, Richmond, VA 23218-1115

USPS CERTIFIED MAIL- RETURN RECEIPT- #7019 [REDACTED]

TAVONDRA LEMONS, Error Resolver
Office of Customer Services
Error Resolution, Individual
P.O. Box 1255
Richmond, VA 23218-1255

Timothy J. Bell
[REDACTED]
Virginia Beach, VA [REDACTED]

July 25, 2021

Virginia Tax Account Number: [REDACTED]
Tax Type: Individual Income
Tax Year/Period: 2016

Dear Tavondra Lemons,

On July 24, 2021, I received the DENIED REFUND REQUEST, dated July 20, 2021, Correspondence ID: 65463950 (Attachment 1). The ERRONEOUS claimed reason for the denial was that my 2016 [amended] return was not filed within the required timeframe.

The Virginia law follows the Federal law that a claim for a refund must be filed within 3 years from the original due date of the return. The original due date for 2016 state tax returns was May 1, 2017. Three years from this date is May 1, 2020. My 2016 amended return was postmarked on April 6, 2020, a full 25 days BEFORE the May 1, 2020 deadline (Attachment 2). The return was received and signed for by Virginia Department of Taxation on April 8, 2020, 23 days before the deadline (Attachment 3).

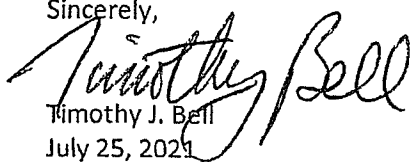
The deadline date for the 2016 Federal return was April 15, 2020. They received and signed for it on April 13, 2020- two days before the deadline. The IRS considered it ON TIME and accepted my return and refunded me as I sent you copies of in an earlier letter to you this month. So, using the SAME 3-year criteria and that my 2016 amended state return was received by Virginia Taxation before the IRS received my 2016 Federal tax return, how does it follow that my 2016 amended state tax return was late when the IRS considered my 2016 Federal tax return was filed ON-TIME?

I realize that mistakes can happen. So I request that the denial for refund be reversed and my refund be processed promptly. As the IRS acknowledges my Adjust Gross Income is \$0.00 for 2016 and this is reported on my amended 2016 VA Form 760 tax return, I am due a refund of the \$2,617 state income taxes withheld from me in 2016, with applicable interest.

Thank you for your prompt attention to this matter. I am expecting a full refund of \$2,617 without delay, with interest.

Under penalties of perjury, I declare that I have examined the facts stated in this letter, including any accompanying documents and other information, and to the best of my knowledge and belief, they are true, correct and complete.

Sincerely,


Timothy J. Bell
July 25, 2021

c: Office of Customer Relations
Customer Service Section, Contact Ctr.
P.O. Box 1115
Richmond VA 23218-1115
CMRR: 7019 [REDACTED]



Commonwealth of Virginia
Department of Taxation

DENIED REFUND REQUEST

July 20, 2021

TIMOTHY J. BELL

XXXXXXXXXX

VIRGINIA BEACH, VA XXXXXXXX

Virginia Tax Account Number [REDACTED]
Tax Type: Individual Income
Tax Year/Period: 2016
Correspondence ID: 65463950

Dear Taxpayer:

Why you are receiving this letter...

We are unable to process your refund request because your return was not filed within the required timeframe.

Important information...

Under Virginia law, you must file a claim for refund within **3 years** from the original due date of the return in order to receive a refund of any tax overpayment.

If you file an *amended* return requesting a refund because you previously overpaid your Virginia tax liability, you must file the amended return by the **later of**:

- (a) **3 years** from the due date of the original return;
- (b) **1 year** after the final determination notice sent by the Internal Revenue Service after an audit or review regarding any changes to the federal taxes upon which your state tax return is based;
- (c) **2 years** following the filing of a *previously* filed amended return showing additional taxes due;
- (d) **2 years** following the payment of a tax assessment for the year in question; or
- (e) **1 year** following the final determination to your income tax liability issued by another state for the tax year in question.

Visit tax.virginia.gov for more information. If you have any questions or need assistance, please call us at (804) 367-8031, or write to: Office of Customer Relations, Customer Service Section, Contact Center, P.O. Box 1115, Richmond, VA 23218-1115

ARRE032A Statute of Limitations-Part/All Denied

Save Time, Go Online - Visit www.tax.virginia.gov

Attachment 1

CMRR-7019

WEB 2016 Virginia Resident Form 760 Individual Income Tax Return File by May 1, 2017 - PLEASE USE BLACK INK

2601031 Rev. 08/16

Your first name M.I. Last name including suffix TIMOTHY J BELL Spouse's first name (joint returns only) M.I. Last name including suffix

Number and Street - If this is a change, you must fill in oval

City, town or post office and state VIRGINIA BEACH VA ZIP Code

Fill in all ovals that apply:

- Name or Filing Status changed
Virginia return not filed last year
Dependent on another's return
Qualifying farmer, fisherman or merchant seaman
Overseas on due date
Federal Schedule C filed
Earned Income Credit on federal return
Amount claimed:

Amended Return - Result of NOL?

Filing Status Enter in box (1 = Single, 2 = Joint, and 3 = Married Filing Separately)

Code Federal head of household?

U.S. Postal Service CERTIFIED MAIL RECEIPT Domestic Mail Only. Includes fields for Certified Mail Fee, Extra Services & Fees, Postage, and Sent To (VA DEPT OF TAXATION).

- 9. Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3. Enter the result on this line. Note: If less than \$11,950 for Filing Status 1 or 3; or \$23,900 for Filing Status 2, your tax is \$0.00
10. Itemized Deductions from federal return
11. State and Local Income Taxes claimed on federal Schedule A
12. Subtract Line 11 from Line 10 if claiming itemized deductions. Otherwise, enter standard deduction: Filing Status: 1 = \$3,000; 2 = \$6,000; 3 = \$3,000
13. Exemptions. Sum of total from Exemption Section A plus Exemption Section B
14. Deductions from Schedule ADJ, Line 9
15. Add Lines 12, 13 and 14
16. Virginia Taxable Income - Subtract Line 15 from Line 9



Social Security Number First 4 letters of last name BELL
You
Spouse
Birth Date (mm-dd-yyyy) Deceased Locality Code
You
Spouse 811

VA Driver's License Information Customer ID Issue Date

You
Spouse

Exemptions Add Sections A and B. Enter the sum on Line 13.

Table with columns: You, Spouse if Filing Status 2, Dependents, Total Sect, You 65 or over, Spouse 65 or over, You Blind, Spouse Blind, Total Sect. Includes handwritten calculations: 1 X \$930 = \$930, X \$800 =

Handwritten calculations: 3000, 930, 3930, 3930

Attachment 2

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>	<p>A. Signature <i>x. [Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee B. Received by (Printed Name) _____ C. Date of Delivery _____</p>
<p>1. Article Addressed to: VA DEPT OF TAXATION P.O. BOX 1498 RICHMOND VA 23218-1498</p> <p>XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX</p>	<p>D. Is delivery address different from 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below _____</p> <p>APR 08 2020</p>
<p>2. Article Number / Transfer from Service Label 7019 XXXXXXXXXXXXXXXXXXXX</p>	<p>3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Mail Restricted Delivery (JM)</p> <p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

Attachment 3



Commonwealth of Virginia
Department of Taxation

INFORMATION ON YOUR ACCOUNT

August 19, 2021

MR. TIMOTHY J. BELL

XXXXXXXXXXXXXXXXXXXX

VIRGINIA BEACH, VA XXXXXXXXXXXX



Virginia Tax Account Number XXXXXXXXXXXXXXX

Tax Type: Individual Income

Correspondence ID: 65685496

Dear Taxpayer:

Thank you for correspondence received July 29, 2021. Your documents have been submitted for review.

If you have any questions, or need assistance, please call us at (804) 367-8031, or write to GALE JORDAN, Financial Services Specialist, Office of Customer Services, Contact Center, Inbound Calls, P.O. Box 1115, Richmond, VA 23218-1115.