

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

TIMOTHY J. BELL

April 6, 2020

Virginia Department of Taxation  
P.O. Box 1498.  
Richmond, VA 23218-1498

Re: 2016 Virginia State tax return

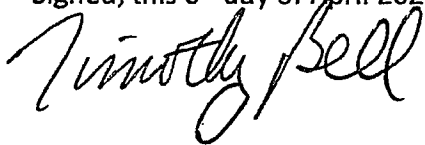
To Virginia Tax Commissioner or Representative,

Please notice enclosed 2016 Virginia State tax return consisting of exactly the following completed documents:

Page(s)	Description
1	This enclosure letter
2	Notarial Certificate
3	Sworn Statement- Timothy J Bell
4-5	Virginia Resident Form 760 (Amended)- Year 2016
6	IRS Form 4852 to rebut/correct an erroneous Form W-2 previously transmitted

I affirm the above statements, notices, and instruments to be true, correct and complete to the best of my knowledge and belief.

Signed, this 6<sup>th</sup> day of April 2020



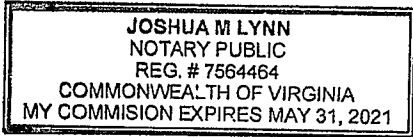
VIRGINIA NOTARY ACKNOWLEDGEMENT  
(INDIVIDUAL)

Commonwealth of Virginia

County/City of Virginia Beach

The foregoing instrument was acknowledged before me on April 6, 2020 by Timothy J. Bell.

Seal



[Signature]  
[Signature of Person Taking Acknowledgement]

Notary Public  
[Title or Rank]

7564464  
[Serial Number, if any]

Notary's Registration Number: 7564464

Document Description

This certificate is attached to page 2 of a 2016 Virginia State Tax Return package, dated April 6, 2020, consisting of 6 pages.

# Sworn Statement

By Timothy J Bell

April 6<sup>th</sup>, 2020

Dear Virginia Tax Commissioner or Representative,

Please find enclosed the amended filing of my 2016 Tax Year Virginia State Form 760 Tax Return. I've also enclosed one (1) IRS Form 4852.

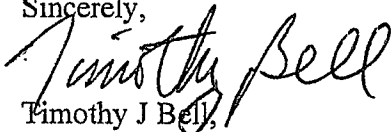
The Form 4852 is being submitted to rebut and correct information on the W-2 document that is known to have been submitted to the IRS by the "payer" on line 5 of the 4852 form. The W-2 document erroneously allege that I, Timothy J Bell, "recipient", received payments from the "payer" during or connected to a "trade or business", federal or federally connected employment, investment, or other taxable activities.

The payments made to me, Timothy J Bell, by the "employer" or "payer" on the document, did not result from any federally taxable activity whatsoever and do not constitute any taxable income under relevant Income Tax Law, specifically Section 3401(a) and Section 3121(a) of IRC Title 26. The amounts shown as "federal income tax withheld" and "state income tax withheld" are correct according to information provided to me, Timothy J Bell, by the "payer" and should already be part of IRS records as provided to them by the "payer" and to you from my original 2016 Form 760 filing.

I, Timothy J Bell, is not of any status or connected with any activity that would render payments by the "payer" to me subject to federal income excise tax and hence Virginia state income tax. I cannot explain the reasons for which the "payer" reported these payments as income.

Under penalties of perjury, I declare that these statements and accompanying documents to the best of my knowledge and belief, are true, correct, and complete.

Sincerely,

  
Timothy J Bell

of my own right and without representation, with explicit reservation of all my rights and without prejudice.

04/06/2020

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

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 ZIP Code
VIRGINIA BEACH VA [REDACTED]

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
Amended Return - Result of NOL?
Overseas on due date
Federal Schedule C filed
Earned Income Credit on federal return
Amount claimed:

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

Code Federal head of household?
If Filing Status 3, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name

--- Do you need to file? See Line 9 and Instructions ---

- 1. Adjusted Gross Income from federal return - Not federal taxable income ..... 1
2. Additions from enclosed Schedule ADJ, Line 3..... 2
3. Add Lines 1 and 2..... 3
4. Age Deduction. See Instructions. Be sure to provide date of birth above. .... 4
5. Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return ..... 5
6. State Income Tax refund or overpayment credit (reported as income on federal return) ..... 6
7. Subtractions from enclosed Schedule ADJ, Line 7 ..... 7
8. Add Lines 4, 5, 6 and 7..... 8
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 .... 9
10. Itemized Deductions from federal return ..... 10
11. State and Local Income Taxes claimed on federal Schedule A..... 11
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 ..... 12
13. Exemptions. Sum of total from Exemption Section A plus Exemption Section B..... 13
14. Deductions from Schedule ADJ, Line 9..... 14
15. Add Lines 12, 13 and 14..... 15
16. Virginia Taxable Income - Subtract Line 15 from Line 9 ..... 16



Social Security Number First 4 letters of last name
You [REDACTED] BELL
Spouse [REDACTED]
Birth Date (mm-dd-yyyy) Deceased Locality Code
You [REDACTED] 810
Spouse [REDACTED]

VA Driver's License Information
Customer ID Issue Date

You [REDACTED]
Spouse [REDACTED]

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

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

Handwritten calculations on the right side of the form: 3000, 930, 3930, 3930

DTD LTD



- 17. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) ..... 17
- 18. Spouse Tax Adjustment (STA). Filing Status 2 only. Enter Spouse's VAGI in box here and STA amount on Line 18. → ..... 18
- 19. Net Amount of Tax - Subtract Line 18 from Line 17 ..... 19
- 20. Virginia income tax withheld for 2016. Enclose copies of Forms W-2, W-2G, 1099 and/or VK-1.
  - 20a. Your Virginia withholding ..... 20a
  - 20b. Spouse's Virginia withholding (Filing Status 2 only) ..... 20b
- 21. Estimated tax payments for taxable year 2016 (from Form 760ES)..... 21
- 22. Amount of 2015 overpayment applied toward 2016 estimated tax..... 22
- 23. Extension Payments (from Form 760IP) ..... 23
- 24. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17 ..... 24
- 25. Credit for Tax Paid to Another State from Schedule OSC, Line 21. You must enclose Schedule OSC and a copy of all other state returns. .... 25
- 26. Credit for Political Contributions ..... 26
- 27. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A ..... 27
- 28. Add Lines 20a through 27..... 28
- 29. If Line 28 is less than Line 19, subtract Line 28 from Line 19. This is the Tax You Owe ..... 29
- 30. If Line 19 is less than Line 28, subtract Line 19 from Line 28. This is Your Tax Overpayment..... 30
- 31. Amount of overpayment you want credited to next year's estimated tax ..... 31
- 32. Virginia College Savings Plan Contributions from Schedule VAC, Section I, Line 6 ..... 32
- 33. Other Voluntary Contributions from Schedule VAC, Section II, Line 14 ..... 33
- 34. Addition to Tax, Penalty and Interest from enclosed Schedule ADJ, Line 21..... 34
- 35. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. Do not leave blank. If you owe no sales and use tax, enter 00. .... 35
- 36. Add Lines 31 through 35..... 36
- 37. If you owe tax on Line 29, add Lines 29 and 36. OR If Line 30 is less than Line 36, subtract Line 30 from Line 36. Enclose payment or pay at [www.tax.virginia.gov](http://www.tax.virginia.gov). AMOUNT YOU OWE ..... 37  
FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS
- 38. If Line 30 is greater than Line 36, subtract Line 36 from Line 30. YOUR REFUND ..... 38  
If the Direct Deposit section below is not completed, your refund will be issued by check.

0

0

2617

2617

2617

0

2617

**DIRECT BANK DEPOSIT**  
Domestic Accounts Only.  
No International Deposits.

Bank Routing Transit Number      Bank Account Number      Checking      Savings

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer.      I agree to obtain my Form 1099-G at [www.tax.virginia.gov](http://www.tax.virginia.gov).  
I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature      Date      Spouse's Signature      Date

Your Phone      Spouse's Phone      Office Use

Preparer's Name      Firm Name      Phone Number      Filing Election      Preparer's PTIN

5076



Form **4852**  
(Rev. September 2019)

**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](http://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.  
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]

**6** Employer's or payer's TIN (if known)

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

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

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

<b>a</b> Gross distribution		<b>f</b> Federal income tax withheld	
<b>b</b> Taxable amount		<b>g</b> State income tax withheld	
<b>c</b> Taxable amount not determined	<input type="checkbox"/>	(Name of state)	
<b>d</b> Total distribution	<input type="checkbox"/>	<b>h</b> Local income tax withheld	
<b>e</b> Capital gain (included on line 8b)		(Name of locality)	
		<b>i</b> Employee contributions	
		<b>j</b> 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](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 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](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 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:

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