

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

TIMOTHY J. BELL

February 22, 2021

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

Re: 2019 Virginia State tax return

To Virginia Tax Commissioner or Representative,

Please notice enclosed 2019 Virginia State tax return consisting of exactly the following completed documents:

Page(s)	Description
1	This enclosure letter
2	Sworn Statement- Timothy J Bell
3-4	Virginia Resident Form 760 - Year 2019
5	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 22nd day of February 2021

1 of 5

# Sworn Statement

By Timothy J Bell

February 22, 2021

Dear Virginia Tax Commissioner or Representative,

Please find enclosed the original filing of my 2019 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".

I, Timothy J Bell, am 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.

02/22/2021

SS#:



2075





**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.**

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, 2019,  
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.

<b>a</b> Wages, tips, and other compensation	0.00	<b>f</b> State income tax withheld	3,831.95
<b>b</b> Social security wages	0.00	(Name of state)	_____
<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	11,890.56	<b>h</b> Social security tax withheld	4,887.67
		<b>i</b> Medicare tax withheld	1,143.08

**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: