

To Whom It May Concern,

Please find enclosed the filing of a 2021 Form D-400 Individual Income Tax Return. Please note that I have enclosed an attached Form 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, under Title 26 - INTERNAL REVENUE CODE (IRC), Section 3401 - Definitions, Chapter 24 - COLLECTION OF INCOME TAX AT SOURCE ON WAGES, Subtitle C - Employment Taxes, as "wages." That report is hereby disputed.

The Form 4852 is submitted to rebut the characterization of non-taxable payments to me as reportable "wages." Payments made to me are not "wages" as defined in 26 U.S.C. 3401(a) being that I am not an "employee" as defined in 26 U.S.C. 3401(c). The amounts shown as deducted from the payments on the attached Form 4852 are correct.

I look forward to receiving a full and complete refund of the overpayment shown on my 2021 Form D-400 Individual Income Tax return.

Thank you.

Respectfully,

~

~

01/22/22

TYLER Q O'DONNELL

**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, 1040-SR, or 1040-X.

▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) 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 will also 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 to file with your return.

1 Name(s) shown on return

TYLER Q O'DONNELL AMIZERO P O'DONNELL

2 Address

3 Enter year in space provided and check  January 1 through February 28, 2021  February 29, 2021

4 Enter date of payment or distribution (month and year) February 31, 2021

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

*M*

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

a Wages, tips, and other compensation	<u>0</u>	f State income tax withheld	<u>283.34</u>
b Social security wages	<u>0</u>	(Name of state)	<u>NORTH CAROLINA</u>
c Medicare wages and tips	<u>0</u>	g Local income tax withheld	<u>0</u>
d Social security tips	<u>0</u>	(Name of locality)	
e Federal income tax withheld	<u>4246.33</u>	h Social security tax withheld	<u>3947.54</u>
		i Medicare tax withheld	<u>923.22</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 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?

AMOUNTS DETERMINED ON LINE 7 (e)(f)(h)(i) WERE PROVIDED BY PAYER ON LINE 5 IN A W-2. LINE 7 (a)(b)(c) ARE CORRECTED; I DID NOT RECEIVE ANY "WAGES" AS I AM NOT AN "EMPLOYEE" AS DEFINED IN 26 U.S.C. 3401(a) + 3401(c)

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), 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](http://www.irs.gov/Form4852).

**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) 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 (original or corrected) 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 will also 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.

**D-400**  
**2021 Individual**  
**Income Tax Return**

DOR Use Only

**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 **2021**, or fiscal year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **21** and ending (MM-DD-YY) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Yc

Spouse's Social Security Number \_\_\_\_\_

← You **must** enter your social security number(s) →

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) M.I. Your Last Name  
TYLER Q ODONNELL

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name  
ANIZERO P ODONNELL

Address \_\_\_\_\_ Apartment Number \_\_\_\_\_

State E 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.)

**Out of Country**  Fill in circle if you, or if married filing jointly, your spouse were out of the country on April 15, 2022, 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 *If No, complete and attach Form D-400 Schedule PN.*  
Was your spouse a resident for the entire year?  Yes  No

**Veteran Information** Are you a veteran?  Yes  No Is your spouse a veteran?  Yes  No

**Federal Extension** Were you granted an automatic extension to file your 2021 federal income tax return, e.g., Form 1040?  Yes  No

Filing Status (Fill in one circle only)

1.  Single
2.  **Married Filing Jointly**
3.  **Married Filing Separately** → (Enter your spouse's full name and Social Security Number) Name \_\_\_\_\_ SSN \_\_\_\_\_
4.  Head of Household
5.  **Qualifying Widow(er)** (Year spouse died: \_\_\_\_\_) Enter Whole U.S. Dollars Only

6. **Federal Adjusted Gross Income** ▶ 6.  \_\_\_\_\_ .00

7. **Additions to Federal Adjusted Gross Income** (From Form D-400 Schedule S, Part A, Line 15) ▶ 7. \_\_\_\_\_ .00

8. **Add Lines 6 and 7** ▶ 8.  \_\_\_\_\_ .00

9. **Deductions From Federal Adjusted Gross Income** (From Form D-400 Schedule S, Part B, Line 38) ▶ 9. \_\_\_\_\_ .00

10. **Child Deduction** (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.) ▶ 10a. 1 ▶ 10b. 7,500 .00

11.  **N.C. Standard Deduction** OR  **N.C. Itemized Deductions** (Fill in one circle only. See Form D-400 Schedule A.) ▶ 11. 2,150.00 .00

12. a. **Add Lines 9, 10b, and 11.** 2,300.00 .00 12b. **Subtract the amount on Line 12a from Line 8.**  2,300.00 .00

13. **Part-year Residents and Nonresidents Taxable Percentage** (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.) ▶ 13. 0.0000

14. **North Carolina Taxable Income** Full-year residents enter the amount from Line 12b. Part-year residents and nonresidents multiply amount on Line 12b by the decimal amount on Line 13. ▶ 14.  \_\_\_\_\_ .00

15. **North Carolina Income Tax** Multiply Line 14 by 5.25% (0.0525). If zero or less, enter a zero. ▶ 15. \_\_\_\_\_ .00



7020106023

Staple All Pages of Your Return Here →

Staple W-2s Here

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<p><b>16. Tax Credits</b> (From Form D-400TC, Part 3, Line 20) ▶</p> <p><b>17. Subtract</b> Line 16 from Line 15 ▶</p> <p><b>18. Consumer Use Tax</b> (See instructions) ▶</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 5px auto;">             If you certify that no Consumer Use Tax is due, fill in circle. <input checked="" type="radio"/> </div> <p><b>19. Add</b> Lines 17 and 18 ▶</p> <p><b>20. North Carolina Income Tax Withheld</b> ▶</p> <p style="margin-left: 20px;">a. Your tax withheld <u>2834.00</u></p> <p style="margin-left: 20px;">b. Spouse's tax withheld <u>0.00</u></p> <p><b>21. Other Tax Payments</b> ▶</p> <p style="margin-left: 20px;">a. 2021 estimated tax <u>0.00</u></p> <p style="margin-left: 20px;">b. Paid with extension <u>0.00</u></p> <p style="margin-left: 20px;">c. Partnership <u>0.00</u></p> <p style="margin-left: 20px;">d. S Corporation <u>0.00</u></p> <p><b>22. Amended Returns Only</b> - Previous payments (See "Amended Returns" in instructions) ▶</p> <p><b>23. Total Payments</b> - Add Lines 20a through 22 ▶</p> <p><b>24. Amended Returns Only</b> - Previous refunds (See "Amended Returns" in instructions) ▶</p> <p><b>25. Subtract</b> Line 24 from Line 23. (If less than zero, see instructions.) ▶</p> <p><b>26. a. Tax Due</b> - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28. ▶</p> <p style="margin-left: 20px;">b. Penalties <u>0.00</u> ▶ c. Interest <u>0.00</u> (Add Lines 26b and 26c and enter the total on Line 26d.)</p> <p style="margin-left: 20px;">e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) ▶</p> <p><b>27. Total Due</b> - Add Lines 26a, 26d, and 26e. Pay in U.S. Currency from a Domestic Bank - You can pay online at <a href="http://www.ncdor.gov">www.ncdor.gov</a>. ▶</p> <p><b>28. Overpayment</b> - If Line 19 is less than Line 25, subtract Line 19 from Line 25. ▶</p> <p style="margin-left: 20px;">When filing an amended return, see instructions.</p> <p><b>29. Amount of Line 28 to be applied to 2022 Estimated Income Tax</b> ▶</p> <p><b>30. Contribution to the N.C. Nongame and Endangered Wildlife Fund</b> ▶</p> <p><b>31. Contribution to the N.C. Education Endowment Fund</b> ▶</p> <p><b>32. Contribution to the N.C. Breast and Cervical Cancer Control Program</b> ▶</p> <p><b>33. Add</b> Lines 29 through 32 ▶</p> <p><b>34. Subtract</b> Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically ▶</p>	<p>16. <u>0.00</u></p> <p>17. <u>0.00</u></p> <p>18. <u>0.00</u></p> <p>19. <u>0.00</u></p> <p>20. <u>2834.00</u></p> <p>21. <u>0.00</u></p> <p>22. <u>0.00</u></p> <p>23. <u>2834.00</u></p> <p>24. <u>0.00</u></p> <p>25. <u>2834.00</u></p> <p>26a. <u>0.00</u></p> <p>26d. <u>0.00</u></p> <p>26e. <u>0.00</u></p> <p>27. \$ <u>0.00</u></p> <p>28. <u>2834.00</u></p> <p>29. <u>0.00</u></p> <p>30. <u>0.00</u></p> <p>31. <u>0.00</u></p> <p>32. <u>0.00</u></p> <p>33. <u>0.00</u></p> <p>34. <u>2834.00</u></p>
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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:

Exception to Underpayment of Estimated Tax



I declare and certify that I have prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature: [Signature] Date: 01/22/22

Contact Phone Number (Include area code) ▶

Preparer's Signature: [Signature] Date: 01/22/22

Preparer's FEIN, SSN, or PTIN: \_\_\_\_\_

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

**PAID PREPARER USE ONLY**

If prepared by a person other than the taxpayer, the preparer must provide the following information of which the preparer has any knowledge.

Paid Preparer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001  
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

# D-400 Schedule PN 2021 Part-Year Resident and Nonresident Schedule

DOR  
Use  
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

OWENELL

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

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

**Important: Refer to the instructions before completing this form.**

## Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

Full-Year Resident  Nonresident  Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_/\_\_\_\_/\_\_\_\_  
(MM-DD-YY)

\_\_\_\_/\_\_\_\_/\_\_\_\_  
(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident  Nonresident  Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_/\_\_\_\_/\_\_\_\_  
(MM-DD-YY)

\_\_\_\_/\_\_\_\_/\_\_\_\_  
(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

## Part B. Allocation of Income for Part-Year Residents and Nonresidents

### Total Income

If an amount on  
Line 1 through 21 is  
negative,  
place amount in  
brackets.  
Example:  
(999,999)

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security Benefit and Railroad Retirement Benefits
15. Other Income
16. Total Income (Add Lines 1 through 15)



### COLUMN A

Total Income from all sources

### COLUMN B

Amount of Column A subject to N.C. tax

	COLUMN A	COLUMN B
	Total Income from all sources	Amount of Column A subject to N.C. tax
1.	0.00	0.00
2.	0.00	0.00
3.	0.00	0.00
4.	0.00	0.00
5.	0.00	0.00
6.	0.00	0.00
7.	0.00	0.00
8.	0.00	0.00
9.	0.00	0.00
10.	0.00	0.00
11.	0.00	0.00
12.	0.00	0.00
13.	0.00	0.00
14.	0.00	0.00
15.	0.00	0.00
16.	0.00	0.00

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**2021**

**Part B. Allocation of Income for Part-Year Residents and Nonresidents** (continued)

**North Carolina Adjustments**

**17. Additions:**

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 11.)

	COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
17a.	0 .00	0 .00
17b.	0 .00	0 .00
17c.	0 .00	0 .00
17d.	0 .00	0 .00
17e.	0 .00	0 .00
18. Total Additions (Add Lines 17a through 17e)	0 .00	0 .00

**19. Deductions:**

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Bailey Retirement Benefits
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 27.)



19a.	0 .00	0 .00
19b.	0 .00	0 .00
19c.	0 .00	0 .00
19d.	0 .00	0 .00
19e.	0 .00	0 .00
19f.	0 .00	0 .00
19g.	0 .00	0 .00
19h.	0 .00	0 .00
20. Total Deductions (Add Lines 19a through 19h)	0 .00	0 .00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	0 .00	0 .00

**Part C. Part-Year Residents and Nonresidents Taxable Percentage**

22. Enter the Amount From Column B, Line 21

23. Enter the Amount From Column A, Line 21

24. Part-Year Residents and Nonresidents

**Taxable Percentage** (Divide Line 22 by Line 23)

Enter the result as a decimal amount here and on Form D-400, Line 13.

If amount on Line 22 or 23 is negative, fill in circle.

Example: ●

▶ 22. ○ \_\_\_\_\_ 0 .00

▶ 23. ○ \_\_\_\_\_ 0 .00

24. 0.0000