2024-Aug-07

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

Subject: 2016 return and clarification

To whom it may concern:

Please find enclosed my 2016 Form(s) 104X (qty 1), 4852 (qty 1), 1099-MISC rebuttal (qty 1), and 1065 Schedule K-1 amended (qty 1).

Forms 4852, 1099-MISC, and 1065 Schedule-K1 were submitted to rebut and correct information from previous information filings.

I did not receive any wages, payments or remunerations for any privileged or other taxable activities as specifically relates to IRC Title 26 USC § 3401(a) and 3121(a). Nor did receive any payments connected with the performance of the functions of a public office, connected to a trade or business, federal or federally connected employment, investment, or any privileged or other taxable activities within the meaning of relevant law.

I declare under the penalty of perjury that I have closely examined the law, the statements contained in this letter, and to the best of my knowledge and beliefs they are all true and correct.

Julius Tavernaro

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Place any required federal and AZ schedules or other documents after Form 140X.

Arizona Form 140X — **Individual Amended Income Tax Return** — **FOR CALENDAR YEAR 2016**

OR FISCAL YEAR BEGINNING ____ 2016 AND ENDING ____ 66

1 Your First Name and Middle Initial: Julius A	Last Name: Tavernaro	Enter your SSN(s): Your Social Security Number [redacted]
Spouse's First Name and Middle Initial (if box 4 or 6 checked)	Last Name	Spouse's Social Security No.
2 Current Home Address - number and street, rural route [redacted]	Apt. No. [redacted]	Daytime Phone (with area code) 94 [redacted]
3 City, Town or Post Office: Port Richey	State: FL	ZIP Code: 34668
		Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS — *Check a box to indicate both filing and residency status:*

4 ☐ Married filing joint return
5 ☐ Head of household: Enter name of qualifying child or dependent on next line:
6 ☐ Married filing separate return: Enter spouse's name and Social Security Number above.
7 ☒ Single

RESIDENCY

8 ☒ Resident
9a ☐ Nonresident 9b ☐ Composite
10 ☐ Nonresident active military
11 ☐ Part-year resident
12 ☐ Part-year resident active military

EXEMPTIONS — *Enter the number claimed. Do not check* ↓

13 Age 65 or over
14 Blind
15 Dependents
16 Qualifying parents or grandparents ..

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88

81 PM | 80 RCVD

17	**Federal adjusted gross income (from your federal return)**	17	0 00
18	Nonresidents and part-year residents only: Enter Arizona gross income here	18	00
18a	**Arizona income ratio:** If you checked box 9a, 10, 11 or 12, divide line 18 by line 17 and enter the result (not over 1.000)	18a	
19	Additions to Income. See instructions	19	0 00
20	**Subtotal:** Residents: Add line 17 and line 19. Nonresidents and part-year residents: Add lines 18 and 19	20	0 00
21	Subtractions from Income. See instructions	21	00
22	Total net capital gain or (loss): See instructions	22	00
23	Total net short-term capital gain or (loss): See instructions	23	00
24	Total net long-term capital gain or (loss): Enter the amount from your worksheet, line 14, col. (a)	24	00
25	Net long-term capital gain from assets acquired *after* December 31, 2011. See instructions	25	00
26	Multiply line 25 by 25% (.25) and enter the result	26	00
27	Net capital gain derived from investment in qualified small business	27	00
28	Reserved	28	
29	Contributions to 529 College Savings Plans	29	00
30	**Arizona adjusted gross income:** Subtract line 21 and lines 26 through 29 from line 20, and enter the difference	30	0 00
31	**Deductions:** ***Check box and enter amount.*** See instructions 31I ☐ ITEMIZED 31S ☒ STANDARD	31	0 00
32	Personal exemptions: See instructions	32	00
33	Arizona taxable income: Subtract lines 31 and 32 from line 30. If less than zero, enter zero	33	0 00
34	Tax from tax table: ☐ Table X or Y (140, 140NR or 140PY) ☐ Optional Table (140, 140A or 140EZ)	34	0 00
35	Tax from recapture of credits from Arizona Form 301, Part 2, line 40	35	00
36	Subtotal of tax: Add lines 34 and 35	36	0 00
37	Family income tax credit (Arizona residents only)	37	00
38	Credits from Arizona Form 301, Part 2, line 76	38	00
39	**Balance of tax:** Subtract lines 37 and 38 from line 36. If the sum of lines 37 and 38 is more than line 36, enter zero	39	0 00
40	Withholding, Estimated, and Extension Payments 40a 00 Claim of Right 40b 00	40c	1,433 00
41	Increased Excise Tax Credit (Arizona residents only)	41	00
42	Property Tax Credit (Arizona residents only)	42	00
43	Other refundable credits: Check the box(es) and enter the total amount 431 ☐ 308-I 432 ☐ 342 433 ☐ 349	43	00
44	Payment with original return plus all payments after it was filed	44	00
45	**Total payments and refundable credits:** Add lines 40 through 44	45	1,433 00
46	Overpayment from original return or as later adjusted. See instructions	46	0 00
47	Balance of credits: Subtract line 46 from line 45	47	1,433 00
48	**OVERPAYMENT:** If line 39 is less than line 47, subtract line 39 from line 47 and enter amount of overpayment	48	1,433 00
49	Amount of line 48 to be applied to 2017 estimated tax. If zero, enter "0"	49	0 00
50	**REFUND:** Subtract line 49 from line 48. If less than zero, enter amount owed on line 51	50	1,433 00
	Direct Deposit of Refund: ***Check box 50A*** if your deposit will be ultimately placed in a **foreign account**; see instructions. 50A ☐		
	98 C ☐ Checking or S ☐ Savings ROUTING NUMBER [redacted] ACCOUNT NUMBER [redacted]		
51	**AMOUNT OWED:** If line 39 is more than line 47, subtract line 47 from line 39, and enter the amount owed	51	00
52	Check box 52 if this amended return is the result of a net operating loss, **and** enter the year the loss was incurred	52 ☐ 20	

Your Name (as shown on page 1)	Your Social Security Number
Julius A Tavernaro	[redacted]

You must complete Part 1, *Dependent Exemptions*, for each person included in the number entered on page 1, in box(es) 15 or 16. If you do not complete Part 1, the exemption(s) may be denied. Do not count or list yourself or your spouse as dependents.

PART 1: Dependent Exemptions

(Box 15): Dependent Information: Children and other dependents. **For more space, (check) ☐ and complete page 3.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
15a					☐	☐
15b					☐	☐
15c					☐	☐

(Box 16): Qualifying parents and grandparents. See instructions. **For more space, (check) ☐ and complete page 3.**

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(e) ✓ if age 65 or over	(f) ✓ if died in 2016
16a					☐	☐
16b					☐	☐

PART 2 (A)

INCOME, DEDUCTIONS, CREDITS: In column (a), list the items you are changing. In column (b), enter the amount claimed on your original return or most recent amended return. In column (c), enter the amount of the change. In column (d), enter the corrected amount for the item you are changing.

	(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
53a	Federal (from federal return) and AZ adjusted gross income	$ 100,698.00	$ -100,698.00	$ 0.00
53b	deductions	$ 7,199.00	$ -7,199.00	$ 0.00
53c	AZ taxable income	$ 93,499.00	$ -93,499.00	$ 0.00

PART 2 (B)

NET CAPITAL GAIN OR (LOSS): *If you are changing any amount on lines 54a through 54e, complete columns (b), (c), and (d).*

	(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
54a	**Total net capital gain or (loss)** reported on Form 140, line 18; Form 140NR, line 32; Form 140PY, line 32	$	$	$
54b	**Total net short-term capital gain or (loss)** reported on Form 140, line 19; Form 140NR, line 33; Form 140PY, line 33	$	$	$
54c	**Total net long-term capital gain or (loss)** reported on Form 140, line 20; Form 140NR, line 34; Form 140PY, line 34	$	$	$
54d	**Net long-term capital gains from assets acquired after December 31, 2011** reported on Form 140, line 21; Form 140NR, line 35; Form 140PY, line 35	$	$	$
54e	**Amount of allowable subtraction** reported on Form 140, line 22; Form 140NR, line 36; Form 140PY, line 36	$	$	$

PART 3

55 REASON FOR THE CHANGE: Give the reason for each change listed in Part 2:

To rebut and correct information previously submitted. I did not receive any payments, distributions or remunerations which were connected with the performance of the functions of a public office, connected to a trade or business, federal or federally connected employment, investment or any privileged or other taxable activities within the meaning of relevant law.

PART 4

If your address is the same on this amended return as it was on your original return, write "same" on the line below.

56a Name	56b Number and Street, R.R.	Apt. No.
Julius A Tavernaro	[redacted]	[redacted]

56c City, Town or Post Office	State	ZIP Code
Port Richey	FL	34668

PLEASE SIGN HERE

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE	DATE	OCCUPATION
		private sector worker

SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S STREET ADDRESS			PAID PREPARER'S TIN

PAID PREPARER'S CITY	STATE	ZIP CODE	PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140X. Make check payable to Arizona Department of Revenue; write your SSN on payment.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.

Your Name (as shown on page 1)	Your Social Security Number
Julius A Tavernaro	[redacted]

Dependent Information - Continuation Sheet from Page 2, Part 1, Dependents

Complete this form *only* if you need additional space from page 2, Part 1 to list dependents or qualifying parents or grandparents.

Children and other dependents, continued from page 2, Part 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(e) ✓ if this person did not qualify as a dependent on your federal return	(f) ✓ if you did not claim this person on your federal return due to educational credits
15d						☐	☐
15e						☐	☐
15f						☐	☐
15g						☐	☐
15h						☐	☐
15i						☐	☐
15j						☐	☐
15k						☐	☐
15l						☐	☐
15m						☐	☐
15n						☐	☐
15o						☐	☐
15p						☐	☐
15q						☐	☐
15r						☐	☐
15s						☐	☐
15t						☐	☐
15u						☐	☐

Qualifying parents and grandparents, continued from page 2, Part 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)		(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2016	(e) ✓ if age 65 or over	(f) ✓ if died in 2016
16c						☐	☐
16d						☐	☐
16e						☐	☐
16f						☐	☐
16g						☐	☐
16h						☐	☐
16i						☐	☐
16j						☐	☐

Form **4852** (Rev. September 2020)

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, 1040-SR, or 1040-X.

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

OMB No. 1545-0074

Attachment Sequence No. **04**

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
Julius Tavernaro

2 Your social security number
[redacted]

3 Address
[redacted], PORT RICHEY FL 34668

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
PROTINGENT INC
3650 131ST AVE SE 500, BELLEVUE WA 98006

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	f	State income tax withheld	1,432
b	Social security wages	0		(Name of state) AZ	
c	Medicare wages and tips	0	g	Local income tax withheld	0
d	Social security tips	0		(Name of locality)	
e	Federal income tax withheld	10,324	h	Social security tax withheld	3,290
			i	Medicare tax withheld	769

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	☐		(Name of state)	
d	Total distribution	☐	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?
records provided by the payer listed on line 5, and statutory language from IRC Title 26 USC § 3401(a) and 3121(a).

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*.

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.

PLUS CONSULTING, LLC
505 WASHINGTON AVENUE
CARNEGIE, PA 15106

063538

PR0616 T190 B1 P4 1 OF 1 **AUTO**3-DIGIT 850
JULIUS TAVERNARO

PHOENIX, AZ 85014-4908

☒ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.	1 Rents $	2 Royalties $	OMB No. 1545-0115
PLUS CONSULTING, LLC 505 WASHINGTON AVENUE CARNEGIE, PA 15106 (412) 206-0160	3 Other income $	4 Federal income tax withheld $	**2016**
	5 Fishing boat proceeds $	6 Medical & health care payments $	Form **1099-MISC**
PAYER'S federal identification number / RECIPIENT'S identification number	7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	**Miscellaneous Income**
RECIPIENT'S name JULIUS TAVERNARO PHOENIX, AZ 85014-4908	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ☐	10 Crop insurance proceeds $	**Copy B - For Recipient** This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
	11	12	
	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
	15a Section 409A deferrals $	15b Section 409A income $	
Account number (see instructions) / FATCA filing requirement ☐	16 State tax withheld $	17 State/Payer's state no.	18 State income $

Form 1099-MISC (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

This statement is submitted to rebut a document known to have been submitted by the party identified above as "PAYER" which erroneously alleges a payment to the party identified above as "RECIPIENT" of " gains, profit, or income" made in the course of conducting a "trade or business". No payments were received by the "RECIPIENT" from the "PAYER" which were connected with the performance of the functions of a public office, or otherwise constituted gains, profit, or income within the meaning of relevant law.

Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, complete, and correct.

Respectfully,

Julius Tavernaro

651113

☐ Final K-1 ☒ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury Internal Revenue Service

2016

For calendar year 2016, or tax year beginning _____, 2016 ending _____, _____

Partner's Share of Income, Deductions, Credits, etc.

► See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

MESA, AZ 85210

C IRS Center where partnership filed return
E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
******

F Partner's name, address, city, state, and ZIP code

JULIUS ALBERTO TAVERNARO

PHOENIX, AZ 85014

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H ☒ Domestic partner ☐ Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	50 %	50 %
Loss	50 %	50 %
Capital	50 %	50 %

K Partner's share of liabilities at year end:

Nonrecourse	$
Qualified nonrecourse financing	$ 27,500.
Recourse	$

L Partner's capital account analysis:

Beginning capital account	$ 23,856.
Capital contributed during the year	$
Current year increase (decrease)	$ -145.
Withdrawals & distributions	$
Ending capital account	$ 23,711.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book ☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?
☐ Yes ☒ No
If 'Yes', attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2 *	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)	C	
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

FOR IRS USE ONLY

There were no earnings that were connected with the performance of the functions related to a public office, connected to a trade or business, federal or federally connected employment, investment, or any privileged or other taxable activities as noted in IRC Title 26 USC § 3401(a) and 3121(a).

Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, complete, and correct.

Respectfully,

Julius Tavernaro