

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



REV-549T EX AMP (02-05)

BUREAU OF INDIVIDUAL TAXES  
PO BOX 280501  
HARRISBURG PA 17128-0501

ANDREW M LEWIS  
[REDACTED]

TAX YEAR 2006  
DATE MAY 30 2007  
SSN  
DLN

700

DEAR TAXPAYER:

THIS IS IN REFERENCE TO YOUR PENNSYLVANIA INDIVIDUAL INCOME TAX RETURN FOR THE YEAR SHOWN ABOVE.

W-2 STATEMENT(S) WAS/WERE NOT RECEIVED WITH YOUR TAX RETURN TO VERIFY THE AMOUNT OF INCOME REPORTED AND/OR PA TAX WITHHELD. PLEASE SUBMIT ONE OR MORE OF THE FOLLOWING DOCUMENTS:

- \* W-2 FORM FROM EACH EMPLOYER
- \* FORM 1099 - MISCELLANEOUS INCOME
- \* APPROPRIATE SCHEDULES
- \* SIGNED STATEMENTS FROM EACH EMPLOYER
- \* COPIES OF YEAR-END PAY STUBS

IF YOU CANNOT OBTAIN ANY OF THE ABOVE DOCUMENTS YOU MUST SUBMIT A DETAILED EXPLANATION.

PLEASE RETURN THIS LETTER WITH YOUR REPLY IN THE ENVELOPE PROVIDED WITHIN 15 DAYS. IF YOU PREFER, YOU MAY FAX A COPY OF THIS LETTER AND THE REQUESTED INFORMATION TO THE DEPARTMENT AT (717)783-5823. IF YOU HAVE ANY QUESTIONS OR NEED ADDITIONAL INFORMATION, PLEASE CONTACT OUR TAXPAYER SERVICE AND INFORMATION CENTER AT (717)787-8201. IF YOU CALL, PLEASE MAKE SURE YOU HAVE THIS LETTER AND ALL PERTINENT INFORMATION AVAILABLE.

SINCERELY,

BUREAU OF INDIVIDUAL TAXES

11 June 2007

Andrew Lewis

Bureau of Individual Taxes  
PO Box 280501  
Harrisburg, PA 17128-0501

In response to your letter of 30 May 2007, I have included the Form 4852 for each entity that withheld personal property from me in the year 2006, along with the W-2 furnished to me by that entity. The wages section of those W-2 forms have been redacted to conform to the definition of the term as defined within Chapter 24 of the IRC (26 U.S.C.A. §§ 3401—3406). Per Title 61 of the PA Code, § 101.1. Definitions., :

*Employee*--An individual from whose wages an employer is required under the IRC to withhold Federal Income Tax. For the purpose of this definition, the terms "employee," "employer" and "wages" have the same meanings as in Chapter 24 of the IRC (26 U.S.C.A. §§ 3401--3406), relating to collection of Income Tax at source on wages.

*Employer*--An individual, partnership, association, corporation, governmental body or unit or agency, or any other entity who or that is required under the IRC to withhold Federal Income Tax from wages paid to an employee. For the purpose of this definition, the terms "employee," "employer" and "wages" have the same meanings as in Chapter 24 of the IRC.

And § 101.6. Compensation.

(a) Compensation includes items of remuneration received by an employee or casual employee, directly or through an agent, in cash or in property, based on payroll periods or piecework, for services rendered as an employee or casual employee, agent or officer of an individual, partnership, but not guaranteed payments to a partner for services rendered to the partnership, business or nonprofit corporation, or government agency. These items include salaries, wages, commissions, bonuses, stock options, incentive payments, fees, tips, termination or severance payments, rewards, vacation and holiday pay, tax assumed by the employer or casual employer and other remuneration received for services rendered.

From Black's Law Dictionary, 6<sup>th</sup> Edition:

*Inclusio unius est exclusio alterius. The inclusion of one is the exclusion of another. The designation of one person is an absolute exclusion of all others. ... This doctrine decrees that where law expressly describes [a] particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded.*

Under these definitions I received no “wages,” and therefore all monies withheld and paid to the Commonwealth of Pennsylvania are subject to refund.

Sincerely,

Andrew Lewis