

Joseph H. and Joslyn F. [REDACTED]
[REDACTED]

February 7, 2014

West Virginia State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

Re: 2013 Personal Income Tax Return

Dear Sir/Madam,

Please find enclosed as part of this communication filings of our IT-140 personal income tax return for calendar year 2013. With the enclosed return, please find attached forms IT-102-1 with information properly documented. These forms are being presented to you as our notification, based on personal knowledge that we are rebutting the erroneous information known to have been submitted to you alleging payments of "wages" as defined in IRC section 3401(a) or 3121(a) and payments connected with a "trade or business" as defined in 26 U.S.C. 7701(a)(26) of the IRC.

This is our sworn statement that we are private sector persons [non-Federal workers] and during the above referenced calendar year, we were in the service of private sector persons and private sector companies [non-Federal entities]. We were not an "Employee" or "Employer" as defined in IRC Section 3401(c)(d). We were not engaged in a "trade or business" nor in "the performance of the functions of a public office" as defined in IRC section 7701(a)(26). Neither were we an "officer of a corporation".

Under penalty of perjury, we declare that we have examined the above statement and that it is true and correct to the best of our knowledge and belief.

[REDACTED]
Joseph H. [REDACTED]

[REDACTED]
Joslyn F. [REDACTED]

Enclosures: 2013 WV/IT-140 Tax Return with corrected information returns

IT-140

REV 5-13

F West Virginia Personal Income Tax Return

2013

Extended
Due Date

MM

DD

YYYY

Check box ONLY if you
are a fiscal year filer ☐ Year End

MM

DD

YYYY

SOCIAL
SECURITY
NUMBER☐ Deceased
Prime

Date of Death

SPOUSE'S SOCIAL
SECURITY NUMBER☐ Deceased
Spouse

Date of Death

Last Name

Suffix

Your First Name

MI

Spouse's Last Name - Only if different from Last Name above

Suffix

Spouse's First Name

MI

First Line of Address

Second Line of Address

City

State

Zip Code

Telephone Number:

☐ Amended
return☐ Check before 4/15/14 if you wish to stop the
original debit (amended return only)☐ Net Operating
Loss☐ Filing as a nonresident/part-year resident
(See instructions on Page 15)☐ Form WV-8379 filed as
an injured spouseFiling Status
(Check One)

- 1 ☐ Single
- 2 ☐ Head of Household
- 3 ☒ Married, Filing Joint
- 4 ☐ Married, Filing Separate *Enter spouse's SS# and name in the
boxes above
- 5 ☐ Widow(er) with dependent child

Exemptions

- 1 ☐ 2 Exemptions claimed on your federal return (see
instructions if you marked Filing Status 4)
- 2 ☐ 0 Additional exemption if surviving spouse (see
page 20)
Enter decedent's SSN:

Year Spouse Died:

- 3 ☐ 2 Total Exemptions (add lines 1 & 2). Enter here and
on line 6 below. If line 3 is zero, enter \$500 on line
6 below.

1. Federal Adjusted Gross Income or income to claim senior citizen tax credit from Schedule SCTC-1.....
2. Additions to income (line 38 of Schedule M).....
3. Subtractions from income (line 54 of Schedule M).....
4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3).....
5. Low-Income Earned Income Exclusion (see worksheet on page 24).....
6. Total Exemptions as shown above on Exemption Line 3 ☐ 2 x \$2,000
7. West Virginia Taxable Income (line 4, minus lines 5 & 6) IF LESS THAN ZERO, ENTER ZERO.....
8. Income Tax Due (Check One) Also, please enter a value from the tax table which begins on page 20.
☒ Tax Table ☐ Rate Schedule ☐ Nonresident/Part-Year Resident Calculation Schedule
9. Family Tax Credit if applicable (see required worksheet on page 44).....
10. Total Taxes Due (line 8 minus line 9).....

1		0
2		0
3		0
4		0
5		0
6		4000
7		0
8		0
9		0
10		0

TAX DEPT USE ONLY

PAYMENT
PLAN☐

CORR

☐

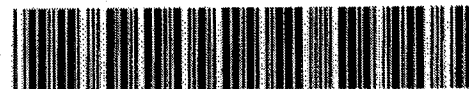
SCTC

☐

NRSP

☐

HEPTC

☐

P 4 0 2 0 1 3 0 1 F

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

10. Total Taxes Due (from previous page)

11. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, Form IT-140W. MUST BE FILED EVEN IF YOU ARE NOT CLAIMING TAX WITHHELD) ☐ CHECK HERE IF WITHHOLDING IS FROM NRSR (NON RESIDENT SALE OF REAL ESTATE)

12. Estimated Tax Payments and Payments with Schedule L

13. Senior Citizen Tax Credit for property tax paid from Schedule SCTC-1

14. Homestead Excess Property Tax Credit for property tax paid from Schedule HEPTC-1

15. Credits from Tax Credit Recap Schedule (see schedule on page 10)

16. Amount paid with original return (amended return only)

17. Payments and Credits (add lines 11 through 16)

18. Overpayment previously refunded or credited (amended return only)

19. Total payments and credits (line 17 minus line 18)

20. Penalty Due from Form IT-210 ☐ CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED If you owe penalty, enter here

21. Subtract line 20 from line 19 and enter total. (If line 20 is larger, subtract 19 from 20 add to line 10 and enter on line 22)

22. Balance of Income Tax Due (line 10 minus line 21). If line 21 is greater than line 10, skip to line 23

23. If line 21 is greater than line 10, subtract line 10 from line 21. This is your income tax overpayment.

24. West Virginia Use Tax Due on out-of-state purchases (see Schedule UT on page 13). If this amount is greater than line 23, go on to line 26. If this amount is less than line 23, skip to line 26

25. Subtract line 23 from line 24 and add line 22, this is the total balance of tax due

26. Subtract line 24 from line 23, this is your total overpayment

27. Amount of overpayment to be credited to your 2014 estimated tax

28. West Virginia Children's Trust Fund to help prevent child abuse and neglect.

Enter the amount of your contribution ☐ \$5 ☐ \$25 ☐ \$100 ☐ Other \$

29. Deductions from your overpayment (Add lines 27 and 28)

30. Refund due you (subtract line 29 from line 26)

31. Total amount due the State (line 25 plus line 28) **PAY THIS AMOUNT**

Direct
Deposit
of Refund

☒ CHECKING ☐ SAVINGS

ROUTING NUMBER

ACCOUNT NUMBER

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. ☐ YES ☐ NO

Your Signature

Date

Spouse's Signature

Date

Telephone Number

Signature of preparer other than above

Date

Address

Telephone Number

Preparer's EIN

☐ Preparer: Check here if client is requesting that form NOT be e-filed

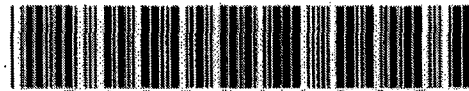
REFUND
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

MAIL TO: BALANCE DUE
WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694

Payment Options

Returns filed with a balance of tax due may use any of the following payment options:

- Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.
- Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 15, 2014.
- Payment by credit card - Payments may be made using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Visit www.wvtax.gov.



P 4 0 2 0 1 3 0 2 F

IT-140W

REV. 3-13

F West Virginia Withholding Tax Schedule 2013

Do NOT send W-2's, 1099's, K-1's and/or WV/NRW-2's with your return

Enter WV withholding information below.

THIS FORM MUST BE FILED EVEN IF YOU HAVE NO INCOME OR WITHHOLDING

PRIMARY LAST NAME SHOWN ON FORM IT-140 [REDACTED]		SOCIAL SECURITY NUMBER [REDACTED]
1 A – Employer or Payer Information [REDACTED] Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 DTZ Government Services, Inc. Employer or Payer Name 275 Grove St., Suite 3-200 Address Auburndale, MA 02466-2239 City, State, ZIP	B – Employee or Taxpayer Information Joseph H. [REDACTED] Name [REDACTED] Social Security Number Income Subject to WV WITHHOLDING 0.00	C – WV Tax Withheld 2824 .00 WV WITHHOLDING Check the appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 WV Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099) Enter WV withholding Only
2 A – Employer or Payer Information [REDACTED] Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 URS Corporation Employer or Payer Name PO Box 201088 Address Austin, TX 78720-1088 City, State, ZIP	B – Employee or Taxpayer Information Joseph H. Niklas Name [REDACTED] Social Security Number Income Subject to WV WITHHOLDING 0.00	C – WV Tax Withheld 1431 .00 WV WITHHOLDING Check the appropriate box <input checked="" type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 WV Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099) Enter WV withholding Only
3 A – Employer or Payer Information [REDACTED] Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Fidelity Investments, Institutional Operations Co. Employer or Payer Name 100 Magellan Way KWIC Address Covington, KY 41015 City, State, ZIP	B – Employee or Taxpayer Information Joseph H. [REDACTED] Name [REDACTED] Social Security Number Income Subject to WV WITHHOLDING 0.00	C – WV Tax Withheld 0 .00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> W-2 <input checked="" type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 WV Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099) Enter WV withholding Only
4 A – Employer or Payer Information [REDACTED] Employer or payer ID from W-2, 1099, K-1, and/or WV/NRW-2 Employer or Payer Name Address City, State, ZIP	B – Employee or Taxpayer Information Name Social Security Number Income Subject to WV WITHHOLDING 0.00	C – WV Tax Withheld 0.00 WV WITHHOLDING Check the appropriate box <input type="checkbox"/> W-2 <input type="checkbox"/> 1099 <input type="checkbox"/> K-1 <input type="checkbox"/> WV/NRW-2 WV Enter State Abbreviation (from Box #15 on W-2 or Box 13 on 1099) Enter WV withholding Only

Total WV tax withheld from column C above

4255 .00

If you have WV withholding on multiple pages, add the totals together and enter the **GRAND** total on line 11, Form IT-140



IT-102-1

Rev. 05/12

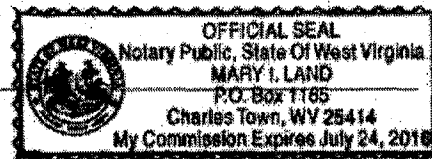
**Affidavit of West Virginia Income Tax
Withheld by Employer**West Virginia
State Tax
Department**This affidavit is to be used ONLY when taxpayer is unable to secure Form W-2.****NOTE:** Prepare a separate affidavit for each employer.**READ INSTRUCTIONS BELOW**Taxable year
of Withholding 2013**Employer's Name and Address (please type or print)**First Data Merchant Services Corp.
P.O. Box 6604
Hagerstown, MD 21741-6604**Your Name and Address (please type or print)**Jarlyn F. [REDACTED]
[REDACTED]
[REDACTED]**TOTAL WAGES RECEIVED FROM THIS
EMPLOYER**\$ 0.00**WEST VIRGINIA INCOME TAX WITHHELD.**\$ 0.00

AFFIDAVIT: The undersigned, being duly sworn, states that the total amount of wages received from the employer named and the West Virginia income tax withheld by the employer as shown on this form are correct for the calendar year 2013. I further state that it was not possible to obtain Form W-2 from this employer for the reasons noted on this form.

Signature of Employee

Mary L. Land

Signature of Officer Administering Oath

County: BerkeleyState: WVDate: 2/8/2014**INSTRUCTIONS**

- ▶ File this affidavit as a substitute for Withholding Tax Statement (Form W-2) **only** if every effort to obtain Form W-2 from employer has failed.
- ▶ File a separate affidavit for each such employer.
- ▶ Enclose this affidavit with your income tax return.
- ▶ Complete all of this form and have your signature notarized.

ADDITIONAL INFORMATION

Reason why employer did not give you a Form W-2: Received incorrect 1099-K, which erroneously alleged payment associated with a "trade or business" as defined in IRC section 1701(a)(2), or any governmental unit within the meaning of relevant law.

Employer's Present Name and Address if different from what is given above:

Any other information to assist the West Virginia State Tax Department in locating employer:

IT-102-1

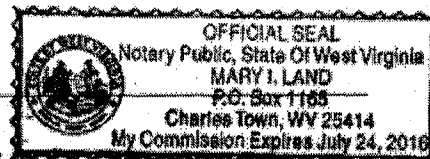
Rev. 05/12

**Affidavit of West Virginia Income Tax
Withheld by Employer**West Virginia
State Tax
Department**This affidavit is to be used ONLY when taxpayer is unable to secure Form W-2.****NOTE:** Prepare a separate affidavit for each employer.**READ INSTRUCTIONS BELOW**Taxable year
of Withholding 2013**Employer's Name and Address (please type or print)**Fidelity Investments
Institutional Operations Co.
100 Magellan Way Kwik
Covington, KY 41015**Your Name and Address (please type or print)**Joseph H. [REDACTED]
[REDACTED]
[REDACTED]**TOTAL WAGES RECEIVED FROM THIS
EMPLOYER**\$ 0.00**WEST VIRGINIA INCOME TAX WITHHELD.**\$ 0.00

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ADDITIONAL INFORMATION

Reason why employer did not give you a Form W-2: Received incorrect 1099-R. Payer erroneously alleged payments of IRC section 647(a) and 3465(e). The payments are private sector payments not associated with a "trade or business" as defined in 26 U.S.C. 1101(a)(2) of the IRC, or any governmental unit within the meaning of relevant law.

Employer's Present Name and Address if different from what is given above:

Any other information to assist the West Virginia State Tax Department in locating employer:

IT-102-1

Rev. 05/12

**Affidavit of West Virginia Income Tax
Withheld by Employer**West Virginia
State Tax
Department**This affidavit is to be used ONLY when taxpayer is unable to secure Form W-2.****NOTE:** Prepare a separate affidavit for each employer.**READ INSTRUCTIONS BELOW**Taxable year
of Withholding 2013**Employer's Name and Address (please type or print)**DTZ Government Services, Inc.
275 Grove St. Suite 3-200
Auburndale, MA 02466-7239**Your Name and Address (please type or print)**Joseph H. [REDACTED]
[REDACTED]
[REDACTED]**TOTAL WAGES RECEIVED FROM THIS
EMPLOYER**\$ 0.00**WEST VIRGINIA INCOME TAX WITHHELD.**\$ 2824.00**AFFIDAVIT:** The undersigned, being duly sworn, states that the total amount of wages received from the employer named and the West Virginia income tax withheld by the employer as shown on this form are correct for the calendar year 2013. I further state that it was not possible to obtain Form W-2 from this employer for the reasons noted on this form.

Signature of Employee

Signature of Officer Administering Oath

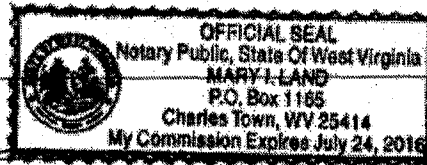
County:

Berkeley

State:

WV

Date:

2/8/2014**INSTRUCTIONS**

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ADDITIONAL INFORMATIONReason why employer did not give you a Form W-2: Received incorrect W-2. Company provided W-2 erroneously alleged payments of IRC section 3401(a) and 3121(a) "wages".

Employer's Present Name and Address if different from what is given above:

Any other information to assist the West Virginia State Tax Department in locating employer:

IT-102-1

Rev. 05/12

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Withheld by Employer**West Virginia
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of Withholding 2013**Employer's Name and Address (please type or print)**URS CorporationPO Box 201088Austin, TX**Your Name and Address (please type or print)**Joseph H. [REDACTED][REDACTED][REDACTED]**TOTAL WAGES RECEIVED FROM THIS
EMPLOYER**

\$

0.00**WEST VIRGINIA INCOME TAX WITHHELD.**

\$

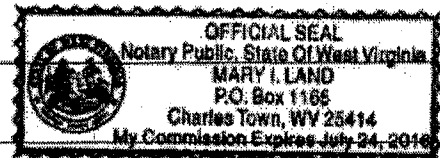
1431.00

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notary publicCounty: BerkeleyState: WVDate: 2/8/2014**INSTRUCTIONS**

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