

WEB **2017 Virginia Resident Form 760**  
**Individual Income Tax Return**  
 File by May 1, 2018 - PLEASE USE BLACK INK



2601031  
Rev. 08/17

Your first name Daniel	M.I. J	Last name including suffix Moore
Spouse's first name (joint returns only) Jane	M.I. A	Last name including suffix Moore
Number and Street - If this is a change, you must fill in oval [REDACTED]		
City, town or post office [REDACTED]	State VA	ZIP Code [REDACTED]

Social Security Number

You [REDACTED] First 4 letters of last name MOOR

Spouse [REDACTED] MOOR

Birth Date (mm-dd-yyyy)

You [REDACTED] Deceased  Locality Code [REDACTED]

Spouse [REDACTED]

Fill in all ovals that apply:

Name or Filing Status changed

Virginia return not filed last year

Dependent on another's return

Qualifying farmer, fisherman or merchant seaman

Amended Return - Result of NOL? YES

Overseas on due date

Federal Schedule C filed

Earned Income Credit on federal return

Amount claimed: [REDACTED]

VA Driver's License Information

Customer ID

You [REDACTED]

Spouse [REDACTED]

Issue Date

[REDACTED]

Filing Status Enter in box (1 = Single, 2 = Joint, and 3 = Married Filing Separately)

Code

Federal head of household? YES

If Filing Status 3, enter spouse's SSN in the Spouse's Social Security Number box at top of form and enter Spouse's Name \_\_\_\_\_

Exemptions Add Sections A and B. Enter the sum on Line 13.

You 1 + Spouse if Filing Status 2 1 + Dependents 0 = 2 X \$930 = 1860

You 65 or over [ ] + Spouse 65 or over [ ] + You Blind [ ] + Spouse Blind [ ] = [ ] X \$800 = 0

--- Do you need to file? See Line 9 and Instructions ---

1. Adjusted Gross Income from federal return - Not federal taxable income.....	1	LOSS	[REDACTED]	0.00
2. Additions from enclosed Schedule ADJ, Line 3.....	2		[REDACTED]	0.00
3. Add Lines 1 and 2.....	3	LOSS	[REDACTED]	0.00
4. Age Deduction. See Instructions. Be sure to provide date of birth above.				
You [REDACTED].00 + Spouse [REDACTED].00 =	4		[REDACTED]	0.00
5. Social Security and equivalent Tier 1 Railroad Retirement benefits if taxable on federal return.....	5		[REDACTED]	0.00
6. State Income Tax refund or overpayment credit (reported as income on federal return).....	6		[REDACTED]	0.00
7. Subtractions from enclosed Schedule ADJ, Line 7.....	7		[REDACTED]	0.00
8. Add Lines 4, 5, 6 and 7.....	8		[REDACTED]	0.00
9. Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3. Enter the result on this line. Note: If less than \$11,950 for Filing Status 1 or 3; or \$23,900 for Filing Status 2, your tax is \$0.00....	9	LOSS	[REDACTED]	0.00
10. Itemized Deductions from federal return.....	10		[REDACTED]	0.00
11. State and Local Income Taxes claimed on federal Schedule A.....	11		[REDACTED]	0.00
12. Subtract Line 11 from Line 10 if claiming itemized deductions. Otherwise, enter standard deduction: Filing Status: 1 = \$3,000; 2 = \$6,000; 3 = \$3,000.....	12		[REDACTED]	6000.00
13. Exemptions. Sum of total from Exemption Section A plus Exemption Section B.....	13		[REDACTED]	0.00
14. Deductions from Schedule ADJ, Line 9.....	14	LOSS	[REDACTED]	0.00
15. Add Lines 12, 13 and 14.....	15	LOSS	[REDACTED]	6000.00
16. Virginia Taxable Income - Subtract Line 15 from Line 9.....	16	LOSS	[REDACTED]	0.00

DTD  LTD  \$ [REDACTED]

Office Use



Your SSN [REDACTED]

17. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) .....	17	[REDACTED]	00
18. Spouse Tax Adjustment (STA), Filing Status 2 only. Enter Spouse's VAGI in box here and STA amount on Line 18. →	18	[REDACTED]	00
19. Net Amount of Tax - Subtract Line 18 from Line 17 .....	19	[REDACTED]	00
20. Virginia income tax withheld for 2017. Enclose copies of Forms W-2, W-2G, 1099 and/or VK-1.			
20a. Your Virginia withholding .....	20a	[REDACTED]	00
20b. Spouse's Virginia withholding (Filing Status 2 only) .....	20b	[REDACTED]	538800
21. Estimated tax payments for taxable year 2017 (from Form 760ES).....	21	[REDACTED]	00
22. Amount of 2016 overpayment applied toward 2017 estimated tax.....	22	[REDACTED]	00
23. Extension Payments (from Form 760IP) .....	23	[REDACTED]	00
24. Tax Credit for Low-Income Individuals or Earned Income Credit from Sch. ADJ, Line 17 .....	24	[REDACTED]	00
25. Credit for Tax Paid to Another State from Schedule OSC, Line 21. You must enclose Schedule OSC and a copy of all other state returns .....	25	[REDACTED]	00
26. Reserved for future use.....	26		
27. Credits from enclosed Schedule CR, Section 5, Part 1, Line 1A .....	27	[REDACTED]	00
28. Add Lines 20a through 27.....	28	[REDACTED]	538800
29. If Line 28 is less than Line 19, subtract Line 28 from Line 19. This is the Tax You Owe .....	29	[REDACTED]	00
30. If Line 19 is less than Line 28, subtract Line 19 from Line 28. This is Your Tax Overpayment.....	30	[REDACTED]	538800
31. Amount of overpayment you want credited to next year's estimated tax .....	31	[REDACTED]	00
32. Virginia College Savings Plan Contributions from Schedule VAC, Section I, Line 6 .....	32	[REDACTED]	00
33. Other Voluntary Contributions from Schedule VAC, Section II, Line 14 .....	33	[REDACTED]	00
34. Addition to Tax, Penalty and Interest from enclosed Schedule ADJ, Line 21.....	34	[REDACTED]	00
35. Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. .... <input type="radio"/> FILL IN OVAL IF NO SALES AND USE TAX IS DUE. ....	35	[REDACTED]	00
36. Add Lines 31 through 35.....	36	[REDACTED]	00
37. If you owe tax on Line 29, add Lines 29 and 36. OR If Line 30 is less than Line 36, subtract Line 30 from Line 36. Enclose payment or pay at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> ..... AMOUNT YOU OWE .....	37	[REDACTED]	00
FILL IN OVAL IF PAYING BY CREDIT OR DEBIT CARD - SEE INSTRUCTIONS			
38. If Line 30 is greater than Line 36, subtract Line 36 from Line 30. .... YOUR REFUND .....	38	[REDACTED]	538800
If the Direct Deposit section below is not completed, your refund will be issued by check.			

**DIRECT BANK DEPOSIT** Bank Routing Transit Number [REDACTED] Bank Account Number [REDACTED] Checking  Savings   
Domestic Accounts Only. No International Deposits.

I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer.  I agree to obtain my Form 1099-G at [www.tax.virginia.gov](http://www.tax.virginia.gov).  
I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature [REDACTED] Date [REDACTED] Spouse's Signature [REDACTED] Date [REDACTED]

Your Phone [REDACTED] Spouse's Phone [REDACTED] Office Use [REDACTED]

Preparer's Name [REDACTED] Firm Name [REDACTED] Phone Number [REDACTED] Filing Election [REDACTED] Preparer's PTIN [REDACTED]

**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, 1040A, 1040-EZ, or 1040X.

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

**1** Name(s) shown on return **Daniel J & Jane A Moore** **2** Your social security number [REDACTED]

**3** Address [REDACTED] VA, [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2017,  
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 [REDACTED] **6** Employer's or payer's identification number (if known) [REDACTED]

<b>7 Form W-2.</b> Enter wages, tips, other compensation, and taxes withheld.	
<b>a</b> Wages, tips, and other compensation . . . . .	<u>0</u> <b>f</b> State income tax withheld . . . . . <u>2441.32</u>
<b>b</b> Social security wages . . . . .	(Name of state) . <u>Virginia</u>
<b>c</b> Medicare wages and tips . . . . .	<b>g</b> Local income tax withheld . . . . .
<b>d</b> Social security tips . . . . .	(Name of locality) _____
<b>e</b> Federal income tax withheld . . . . . <u>5426.01</u>	<b>h</b> Social security tax withheld . . . . . <u>3151.08</u>
	<b>i</b> Medicare tax withheld . . . . . <u>736.95</u>

<b>8 Form 1099-R.</b> 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"/>	<b>h</b> Local income tax withheld . . . . .
<b>d</b> Total distribution . . . . . <input type="checkbox"/>	<b>i</b> Employee contributions . . . . .
<b>e</b> Capital gain (included in line 8b) . . . . .	<b>j</b> Distribution codes . . . . .

**9** How did you determine the amounts on lines 7 and 8 above?

**From Payer supplied W-2 which incorrectly reported "wages" on line 7. My earnings were not federally privileged thus not reportable nor taxable as "wages" defined in IRC sec.3401(a) and 3121 and others. All other amounts are correct and should be returned accordingly.**

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

**None for fear of retaliation in the workplace by subjecting my private sector employer to scrutiny by the I.R.S.**

**General Instructions**

Section references are to the Internal Revenue Code.

**Future developments.** Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be available at [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 do not receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 1-800-829-1040 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.

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 differs from the information reported on your return, you must amend your return by filing Form 1040X, 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:

**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, 1040A, 1040-EZ, or 1040X.  
▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

**1** Name(s) shown on return  
**(Daniel J &) Jane A Moore**

**2** Your social security number  
[REDACTED]

**3** Address  
[REDACTED], VA [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2017,  
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  
[REDACTED]

**6** Employer's or payer's identification number (if known)  
[REDACTED]

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

<b>a</b> Wages, tips, and other compensation	_____	<b>f</b> State income tax withheld	_____
<b>b</b> Social security wages	_____	(Name of state)	_____
<b>c</b> Medicare wages and tips	_____	<b>g</b> Local income tax withheld	_____
<b>d</b> Social security tips	_____	(Name of locality)	_____
<b>e</b> Federal income tax withheld	_____	<b>h</b> Social security tax withheld	_____
		<b>i</b> Medicare tax withheld	_____

**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	<u>73,663.07</u>	<b>g</b> State income tax withheld	<u>22,098.92</u>
<b>c</b> Taxable amount not determined	<input type="checkbox"/>	<b>h</b> Local income tax withheld	<u>2946.52</u>
<b>d</b> Total distribution	<input checked="" type="checkbox"/>	<b>i</b> Employee contributions	_____
<b>e</b> Capital gain (included in line 8b)	_____	<b>j</b> Distribution codes	_____

**9** How did you determine the amounts on lines 7 and 8 above?  
**The amount on line 8a is from earnings in private sector work and is not "wages" as defined in IRC sections 3401 (a), 3121 and others. The amount on line 8a is hereby disputed as taxable under IRC 6047(d) and IRC 3405(e). It is not Federally privileged. Please refund withholdings.**

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

**None as I would not expect their cooperation in this matter.**

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