

*This material is part of a collection that documents the harassment, discrimination, and retaliation perpetrated against Alaska's women research scientists by their supervisor, with full knowledge (and arguably, "tacit approval") of their federal employer, the USDA Agricultural Research Service (ARS)*

## Timeline and Email Threads

27 February 2011

I emailed Ted Nykiel, the supervisor of the USDA Agricultural Research Service (ARS) Pay and Leave staff (ted.nykiel@ars.usda.gov) to request tax documentation of my EEOC-mediated settlement award (which was paid to me by the agency in August 2010).

28 February 2011

Ted Nykiel forwarded my email to ARS Human Resources Assistant, Ashley Randall (Ashley.Randall@ars.usda.gov). However, I emailed them both a clarification of my request, (i.e. I wanted a corrected W-2 Form, not a 1099, due to the wage-based nature of my EEOC claim). Ms. Randall emailed contact information (301 504-1300) for the Budget and Fiscal Officer, Kim Parks. I called Ms. Parks, who promised to email me more information.

2 March 2011

Kim Parks (Kim.Parks@ars.usda.gov) emailed that she had left a message for the 1099 help desk at the National Finance Center regarding the issuance of a 1099 form. I requested a corrected W-2, since the EEOC-mediated settlement represented compensation for a wage-based complaint.

9 March 2011 (and again on March 14th and 15th)

I emailed Ms. Parks to check their progress, but did not receive the necessary tax documents, necessitating that I prepare a Form 4852 (Substitute for W-2) for my tax return.

18 March 2011

Before submitting Form 4852, I was required to contact the IRS (1-800-829-1040). I notified them that the USDA Agricultural Research Service (PO Box 60000, New Orleans, LA, 70160, ID# 72-0564834) had sent me an incorrect W-2 form (omitting the EEOC-mediated settlement award), even though I had contacted my employer (repeatedly) for a corrected copy. The IRS issued them a letter on my behalf (Reference #0143075196, IRS Letter Number LTR0062C).

31 March 2011

I called the IRS again (ID# 1000176887, Mrs. ?Acorn?), since I had not yet received a copy of the IRS letter. Everything had been sent to my previous (incorrect) Fairbanks address, instead of Kodiak. I requested that they issue another letter to the Agency using my current address in Kodiak. I was told that the second mailing probably wouldn't arrive in time, so I should include a 4852 Form (substitute W-2) with my tax return when I file it. I was also advised to request a Tax Account Transcript from the IRS in June (to verify my record of income), so that I can file an amended return if new information was added to my tax record.

14 April 2011

I mailed my tax return (certified mail: USPS #70101870000277989781) to the Internal Revenue Service (P.O. Box 7704, San Francisco, CA, 94120-7704).

08 June 2011

I requested a Tax Account Transcript for 2010, to verify that no adjustments have been made to my tax record since I filed.



CK B &lt;ckbower319@gmail.com&gt;

## Missing W-2 form

5 messages

CK B &lt;ckbower319@gmail.com&gt;

Sun, Feb 27, 2011 at 10:07 PM

To: ted.nykiel@ars.usda.gov

Bcc: ckbower &lt;ckbower@cmug.com&gt;

Hi,  
It's tax season, and I did not receive the required W-2 and/or 1099 tax forms from the ARS.

I am one of three women research scientists in Alaska who were paid EEOC-mediated settlements in 2010 as compensation for the harassment, discrimination, and retaliation perpetrated by our male supervisor at ARS's Subarctic Agricultural Research Unit in Fairbanks, Alaska. Since the settlement is taxable, I'm hoping that you can help me obtain the correct tax forms.

I quit working for the ARS in August 2010, at which time I received instructions not to contact the (dysfunctional) Fairbanks unit, whose personnel allowed the unlawful activities against me to continue year after year (until no women research scientists remained). Consequently, I am contacting you because, according to the NFC ([http://i2i.nfc.usda.gov/Contact\\_Us/Help\\_Desks/Tier2/w22.html](http://i2i.nfc.usda.gov/Contact_Us/Help_Desks/Tier2/w22.html)), W-2 inquiries should be directed to the agency's Human Resources office that handles Pay, Leave, Benefits, W2, and TSP.

My settlement agreement included "pecuniary, non-pecuniary, and/or compensatory damages" based on the allegations raised in my EEOC complaint (EEOC 551-2009-00074x). Since my EEOC complaint included wage-based allegations, some of my settlement reflects lost wages, (Form W-2). Also, since I was required to terminate my ARS employment (despite no wrong-doing on my part) in order to receive any of the settlement, a (large) portion of the payment can be construed as representing front-pay, which must also be reported on my W-2.

Please send me a corrected W-2 form (and/or any other official tax records) to document the settlement money. Alternately, please let me know who I should contact to get an updated W-2 in the event that your office is not able to handle my request.

Thanks.

Cynthia Bower  
PO Box 1383  
Kodiak, AK 99615

Nykiel, Ted &lt;Ted.Nykiel@ars.usda.gov&gt;

Mon, Feb 28, 2011 at 5:53 AM

To: "Randall, Ashley" &lt;Ashley.Randall@ars.usda.gov&gt;

Cc: CK B &lt;ckbower319@gmail.com&gt;

Hi Cynthia, Ashley,

I am forwarding Cynthia's request for her w-2 to you as we discussed. Thanks.

Ted Nykiel  
Supervisor, Pay and Leave Staff  
301-504-4426 Phone  
301-504-1493 FAX  
[ted.nykiel@ars.usda.gov](mailto:ted.nykiel@ars.usda.gov)

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**Randall, Ashley <Ashley.Randall@ars.usda.gov>**

**Mon, Feb 28, 2011 at 6:06 AM**

To: ckbower319@gmail.com

Hi Cynthia,

Would you like me to mail, fax or e-mail your W-2?

Thanks

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**CK B <ckbower319@gmail.com>**

**Mon, Feb 28, 2011 at 7:53 AM**

To: "Randall, Ashley" <Ashley.Randall@ars.usda.gov>

Cc: ted.nykiel@ars.usda.gov

Bcc: ckbower <ckbower@cmug.com>

Thanks Ashley,  
I'd like my W-2 mailed, (since email isn't secure and I don't have a fax machine).

Before sending it, could you please verify that it is the "corrected"

*This paragraph discusses the amount of the Settlement Award, and therefore must be redacted in accordance with the Settlement's confidentiality requirements.*

My goal is to locate a W-2 (and/or 1099 Form) that lists my EEOC-mediated settlement. Without it, I cannot file my 2010 taxes with the IRS.

Thanks for whatever you can do to help me track down the appropriate tax forms.

Cynthia Bower  
PO Box 1383  
Kodiak, AK 99615

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**Randall, Ashley** <Ashley.Randall@ars.usda.gov>

**Mon, Feb 28, 2011 at 10:51 AM**

To: CK B <ckbower319@gmail.com>

Cc: "Nykiel, Ted" <Ted.Nykiel@ars.usda.gov>

Hello,

The Budget and Fiscal Officer Kim Parks would have more knowledge on how you can obtain a corrected W-2. Please contact her at 301-504-1300. I informed her of your situation and she will be more than glad to assist you.

-----Original Message-----

From: CK B [mailto:[ckbower319@gmail.com](mailto:ckbower319@gmail.com)]

Sent: Monday, February 28, 2011 11:53 AM

To: Randall, Ashley

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CK B &lt;ckbower319@gmail.com&gt;

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**1099**

5 messages

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**Parks, Kim <Kim.Parks@ars.usda.gov>**  
To: ckbower319@gmail.com**Wed, Mar 2, 2011 at 10:56 AM**

Good Afternoon Cindy,

I have left a message for the 1099 helpdesk at NFC regarding the issuance of a 1099 for the payment you received last year. If I don't hear back from them tomorrow, I will contact their office again and keep you updated.

Thank you,

Kim

*Kim M. Parks*

Chief, Fiscal Operations Branch  
Financial Management Division, AFM  
GWCC 3-2206  
5601 Sunnyside Avenue  
Beltsville, MD 20705-5113  
Phone: [\(301\) 504-1300](tel:(301)504-1300)  
Fax: [\(301\) 504-4302](tel:(301)504-4302)  
Email: [kim.parks@ars.usda.gov](mailto:kim.parks@ars.usda.gov)

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**CK B <ckbower319@gmail.com>**  
To: "Parks, Kim" <Kim.Parks@ars.usda.gov>  
Bcc: ckbower <ckbower@cmug.com>**Wed, Mar 2, 2011 at 11:47 AM**

Kim,  
Thanks for the information. However, I've done some reading on the subject and I'm actually looking for a W-2 form, not a 1099. The IRS Publication #525 (Taxable and Nontaxable Income) lists Back Pay awards as taxable income that should be reported on an employee's W-2.

My settlement agreement specified "pecuniary, non-pecuniary, and/or compensatory damages" based on the allegations raised in my EEOC complaint (EEOC 551-2009-00074x). Since my EEOC complaint revolved around wage-based allegations, my settlement money can be considered compensation for lost wages, (which must be included on a W-2 Form with appropriate deductions). Also, since I was required to terminate my ARS employment (despite no wrong-doing on my part, and directly due to the ARS's refusal to separate me from my abusive supervisor despite the overwhelming evidence of his unlawful activities against all of the women research scientists in his unit), the payment might also be construed as representing front-pay, which must also be reported on my W-2. In either circumstance, a 1099 Form is not appropriate.

I appreciate that you're looking into this matter on my behalf. Please send me a corrected W-2 form documenting the settlement money as part of my earned income for 2010.

Thank you.

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Cynthia Bower  
[CKBower319@gmail.com](mailto:CKBower319@gmail.com)  
PO Box 1383, Kodiak, AK 99615

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**Parks, Kim <Kim.Parks@ars.usda.gov>**

**Fri, Mar 11, 2011 at 10:26 AM**

To: CK B <[ckbower319@gmail.com](mailto:ckbower319@gmail.com)>

Good afternoon Cynthia - I have contacted the HR staff responsible for servicing Alaska and hopefully they will be able to have a new W-2 issued. I will get back to you on Monday with the status.

Thank you

Kim

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**Parks, Kim <Kim.Parks@ars.usda.gov>**

**Fri, Mar 11, 2011 at 10:43 AM**

To: CK B <[ckbower319@gmail.com](mailto:ckbower319@gmail.com)>

Good news Cynthia - I heard back from HR and they are putting in a request for a new W-2 for you.

Thank you

Kim

-----Original Message-----

From: CK B [<mailto:ckbower319@gmail.com>]

Sent: Wednesday, March 02, 2011 3:48 PM

To: Parks, Kim

Subject: Re: 1099

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**CK B <ckbower319@gmail.com>**  
To: "Parks, Kim" <Kim.Parks@ars.usda.gov>  
Bcc: ckbower <ckbower@cmug.com>

**Fri, Mar 11, 2011 at 10:47 AM**

Excellent news. Thanks for your contribution towards making that possible.

Cindy

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CK B &lt;ckbower319@gmail.com&gt;

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## Corrected W-2 ?

4 messages

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**CK B <ckbower319@gmail.com>****Wed, Mar 9, 2011 at 10:53 AM**

To: Kim.Parks@ars.usda.gov

Bcc: ckbower &lt;ckbower@cmug.com&gt;

Kim M. Parks  
Chief, Fiscal Operations Branch  
Financial Management Division, AFM

Hi Kim,

Have you had any success with NFC regarding the issuance of a corrected W-2 form (accounting for the EEOC-mediated settlement for back-pay that I received last year)? I'm approaching a deadline for submitting paperwork to my tax preparer. Could you please send me the corrected W-2 by next Monday (March 14th).

Thanks.

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Cynthia Bower

[CKBower319@gmail.com](mailto:CKBower319@gmail.com)

PO Box 1383, Kodiak, AK 99615

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**CK B <ckbower319@gmail.com>****Mon, Mar 14, 2011 at 4:20 PM**

To: "Parks, Kim" &lt;Kim.Parks@ars.usda.gov&gt;

Bcc: ckbower &lt;ckbower@cmug.com&gt;

Hi Kim,

I didn't hear back from you (or NFC), so I still don't have the numbers that I need for my 2010 tax return. Please let me know if the forms are "in the mail". If not, I guess I can just file Form 4852 (Substitute for Form W-2) for now.

Anyway, thanks for trying to get this problem fixed.

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Cindy

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**Parks, Kim <Kim.Parks@ars.usda.gov>****Tue, Mar 15, 2011 at 10:33 AM**

To: CK B &lt;ckbower319@gmail.com&gt;

Hi Cindy,

HR is checking on the status of the W2. I hope to have an answer for you by tomorrow morning.

Thanks

Kim

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**CK B <ckbower319@gmail.com>**

To: "Parks, Kim" &lt;Kim.Parks@ars.usda.gov&gt;

Bcc: ckbower &lt;ckbower@cmug.com&gt;

**Tue, Mar 15, 2011 at 10:48 AM**

Thanks, Kim.

If HR can email me the actual numbers for Boxes 1-6 on my W-2, then my tax preparer can get started on my return. I don't think a mailed W-2 is going to get here in time to do me any good at this point.

But, I appreciate that someone is at least looking into the situation. Thanks.

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Cindy

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