

George & Sheila S [REDACTED]

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

April 17, 2012

Re: 2011 Tax Return
Sent Certified USPS Mail: 7011 2000 0000 7430 3907

Dear Sir/Madam:

Please find enclosed the original filing of my 2011 1040 Return. Please note that I have enclosed four (4) attached 4852 corrected W-2/1099 forms properly documented, due to the fact that the companies provided W-2 and 1099's which erroneously alleged payments of Internal Revenue Code (IRC) sections 2121 & 3401 wages that are hereby disputed.

They have listed payments as "wages" as defined in the Internal Revenue Code (IRC) sections 3401(a) and 3121(a). I am rebutting their claim, stating that I am a private-sector citizen (non-federal employee_ employed by a private-sector company (non-federal entity) as defined in 3401 (c) (d). I am not employed in a "trade or business" nor am I an "officer of a corporation". The amounts listed as withheld on the W-2 are correct, however.

I expect a full and complete refund within 30 days on my 2011 return as dictated in the Internal Revenue Code (IRC) Sec. 6402 (a) and Sec 6401 (b) (c).

Sincerely,

[REDACTED]
George S [REDACTED]

[REDACTED]
Sheila S [REDACTED]

For the year ending 12/31/2011 or other tax year beginning 2011 ending 20

Your first name and initial: **George** Last name: **S** Your social security number: **[REDACTED]**

If a joint return, spouse's first name and initial: **Sheila** Last name: **S** Spouse's social security number: **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **[REDACTED]** Make sure the SSN(s) above and on line 5c are correct.

City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name: Foreign province/territory: Foreign postal code: Check here if you or your spouse filing jointly want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here **[REDACTED]**
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here **[REDACTED]**
 5 Qualifying widow(er) with dependent child

Exemptions
 6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse.
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) If child under age 17 qualifying for child tax credit (see instr.)
 If more than four dependents, see instructions and check here
 Boxes checked on 6a and 6b: **2**
 No. of children on 6c who:
 • lived with you: **0**
 • did not live with you due to divorce or separation (see instructions): **0**
 Dependents on 6c not entered above: **0**
 Add numbers on lines above: **2**

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7**
 8a Taxable interest. Attach Schedule B if required. **8a**
 b Tax-exempt interest. Do not include on line 8a. **8b**
 9a Ordinary dividends. Attach Schedule B if required. **9a**
 b Qualified dividends. **9b**
 10 Taxable refunds, credits, or offsets of state and local income taxes. **10**
 11 Alimony received. **11**
 12 Business income or (loss). Attach Schedule C or C-EZ. **12**
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. **13**
 14 Other gains or (losses). Attach Form 4797. **14**
 15a IRA distributions. **15a** b Taxable amount. **15b**
 16a Pensions and annuities. **16a** b Taxable amount. **16b**
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. **17**
 18 Farm income or (loss). Attach Schedule F. **18**
 19 Unemployment compensation. **19**
 20a Social security benefits. **20a** b Taxable amount. **20b**
 21 Other income. List type and amount. **21**
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. **22** **0.**

Adjusted Gross Income
 23 Educator expenses. **23**
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. **24**
 25 Health savings account deduction. Attach Form 8889. **25**
 26 Moving expenses. Attach Form 3903. **26**
 27 Deductible part of self-employment tax. Attach Schedule SE. **27**
 28 Self-employed SEP, SIMPLE, and qualified plans. **28**
 29 Self-employed health insurance deduction. **29**
 30 Penalty on early withdrawal of savings. **30**
 31a Alimony paid. b Recipient's SSN **31a**
 32 IRA deduction. **32**
 33 Student loan interest deduction. **33**
 34 Tuition and fees. Attach Form 8917. **34**
 35 Domestic production activities deduction. Attach Form 8903. **35**
 36 Add lines 23 through 35. **36** **0.**
 37 Subtract line 36 from line 22. This is your adjusted gross income. **37** **0.**

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	0.
	39a	Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. } Total boxes checked 0 if <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. }		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,600.
	41	Subtract line 40 from line 38	41	-11,600.
	42	Exemptions. Multiply \$3,700 by the number on line 6d	42	7,400.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	0.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	0.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. Enter code(s) from instructions	60	
	61	Add lines 55 through 60. This is your total tax	61	0.
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	3,470.
	63	2011 estimated tax payments and amount applied from 2010 return	63	
	64a	Earned income credit (EIC). NO.	64a	
	b	Nontaxable combat pay election. <input type="checkbox"/> 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3,470.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	3,470.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	3,470.
	b	Routing number <input type="text"/>		
	c	Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	75	Amount of line 73 you want applied to your 2012 estimated tax	75	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	0.
	77	Estimated tax penalty (see instructions)	77	

Standard Deduction for-

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions
- All others:
 - Single or Married filing separately, \$5,800
 - Married filing jointly or Qualifying widow(er), \$11,600
 - Head of household, \$8,500

If you have a qualifying child, attach Schedule EIC

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below No

Designee's name Phone no Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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.

Joint return? See instr.	Your signature <input type="text"/>	Date 2-17-12	Your occupation <input type="text"/>	Daytime phone number <input type="text"/>
Keep a copy for your records.	Spouse's signature (if a joint return, both must sign) <input type="text"/>	Date 2-17-12	Spouse's occupation <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

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.

OMB No. 1545-0074

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Name(s) shown on return
 George S [REDACTED]

2 Your social security number
 [REDACTED]

3 Address
 [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2011,
 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.

a Wages, tips, and other compensation	0	g State income tax withheld	0
b Social security wages	0	(Name of state)	
c Medicare wages and tips	0	h Local income tax withheld	0
d Advance EIC payment	0	(Name of locality)	
e Social security tips	0	i Social security tax withheld	2035.67
f Federal income tax withheld	731.32	j Medicare tax withheld	702.79

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution	0	f Federal income tax withheld	0
b Taxable amount	0	g State income tax withheld	0
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	0
d Total distribution	<input type="checkbox"/>	i Employee contributions	0
e Capital gain (included in line 8b)	0	j Distribution codes	0

9 How did you determine the amounts on lines 7 and 8 above?
 I was provided a W-2 which erroneously alleged payments of IRC Section 3121 & 3401 wages hereby DISPUTED.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None. W-2 was issued before "wage" errors were noted. The amounts they list as withheld in line 7 are correct.

Sign Here

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

Signature ▶ [REDACTED] Date ▶ 4-17-12

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.

OMB No. 1545-0074

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Name(s) shown on return George S. [REDACTED]	2 Your social security number [REDACTED]
---	---

3 Address
[REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2011.
 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)
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation _____	g State income tax withheld <u>0</u>
b Social security wages _____	(Name of state) _____
c Medicare wages and tips _____	h Local income tax withheld <u>0</u>
d Advance EIC payment _____	(Name of locality) _____
e Social security tips _____	i Social security tax withheld <u>0</u>
f Federal income tax withheld _____	j Medicare tax withheld <u>0</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution <u>800.45</u>	f Federal income tax withheld <u>0</u>
b Taxable amount <u>0</u>	g State income tax withheld <u>0</u>
c Taxable amount not determined <input type="checkbox"/>	h Local income tax withheld <u>0</u>
d Total distribution <input checked="" type="checkbox"/>	i Employee contributions <u>0</u>
e Capital gain (included in line 8b) <u>0</u>	j Distribution codes _____

9 How did you determine the amounts on lines 7 and 8 above?
 I was provided a 1099-R which erroneously alleged payments of IRC Section 3121 & 3401 wages hereby DISPUTED.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None. 1099-R was issued before "wage" errors were noted.

Sign Here	Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.	
	Signature ▶ [REDACTED]	Date ▶ <u>4-17-12</u>

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.

OMB No. 1545-0074

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Name(s) shown on return
 George S [REDACTED]

2 Your social security number
 [REDACTED]

3 Address
 [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2011,
 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.

a Wages, tips, and other compensation	_____	g State income tax withheld	_____ 0
b Social security wages	_____	(Name of state)	_____
c Medicare wages and tips	_____	h Local income tax withheld	_____ 0
d Advance EIC payment	_____	(Name of locality)	_____
e Social security tips	_____	i Social security tax withheld	_____ 0
f Federal income tax withheld	_____	j Medicare tax withheld	_____ 0

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution	_____ 4531.30	f Federal income tax withheld	_____ 0
b Taxable amount	_____ 0	g State income tax withheld	_____ 0
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	_____ 0
d Total distribution	<input checked="" type="checkbox"/>	i Employee contributions	_____ 0
e Capital gain (included in line 8b)	_____ 0	j Distribution codes	_____

9 How did you determine the amounts on lines 7 and 8 above?
 I was provided a 1099-R which erroneously alleged payments of IRC Section 3121 & 3401 wages hereby **DISPUTED**.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None. 1099-R was issued before "wage" errors were noted.

Sign Here

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

Signature ▶ [REDACTED]

Date ▶ 4-17-12

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.

OMB No. 1545-0074

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

1 Name(s) shown on return
 SHEILA S [REDACTED]

2 Your social security number
 [REDACTED]

3 Address
 [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2011,
 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.

a Wages, tips, and other compensation	_____ 0	g State income tax withheld	_____ 0
b Social security wages	_____ 0	(Name of state)	_____
c Medicare wages and tips	_____ 0	h Local income tax withheld	_____ 0
d Advance EIC payment	_____ 0	(Name of locality)	_____
e Social security tips	_____ 0	i Social security tax withheld	_____ 0
f Federal income tax withheld	_____ 0	j Medicare tax withheld	_____ 0

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution	_____ 800.00	f Federal income tax withheld	_____ 0
b Taxable amount	_____ 0	g State income tax withheld	_____ 0
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	_____ 0
d Total distribution	<input checked="" type="checkbox"/>	i Employee contributions	_____ 0
e Capital gain (included in line 8b)	_____ 0	j Distribution codes	_____

9 How did you determine the amounts on lines 7 and 8 above?
 I was provided a 1099-R which erroneously alleged payments of IRC Section 3121 & 3401 wages hereby DISPUTED.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None. 1099-R was issued before "wage" errors were noted.

Sign Here

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

Signature ▶ [REDACTED]

Date ▶ 4-17-12