

Label

(See instructions.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See instructions.)

Label Here

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 2004, ending , 2004, ending .
Your first name and initial Daniel Last name
If a joint return, spouse's first name and initial Rebecca Last name
Home address (number and street). If you have a P.O. box, see instructions.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. CA 92604

Your social security number
Spouse's social security number

Important! You must enter your SSN(s) above.

You Spouse
[X] Yes [] No [X] Yes [] No

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Filing Status

Check only one box.

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

Exemptions

If more than four dependents, see instructions.

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [X] Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) X if qualifying child for child tax credit (see instr.)
d Total number of exemptions claimed 4

Income

Attach Forms W-2 here. Also attach Form(s) W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 2 columns: Description and Amount. Rows include: 7 Wages, salaries, tips, etc. Attach Form(s) W-2; 8a Taxable interest; 8b Tax-exempt interest; 9a Ordinary dividends; 9b Qualified dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a IRA distributions; 15b Taxable amount; 16a Pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Total income; 23 Educator expenses; 24 Certain business expenses; 25 IRA deduction; 26 Student loan interest deduction; 27 Tuition and fees deduction; 28 Health savings account deduction; 29 Moving expenses; 30 One-half of self-employment tax; 31 Self-employed health insurance deduction; 32 Self-employed SEP, SIMPLE, and qualified plans; 33 Penalty on early withdrawal of savings; 34a Alimony paid; 34b Recipient's SSN; 35 Total adjusted gross income; 36 Adjusted gross income.

Adjusted Gross Income

Tax and Credits

Standard Deduction for—

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see instrucs.

• All others: Single or Married filing separately \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

Table with 3 columns: Line number, Description, and Amount. Includes lines 37-56 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-62 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 63-70 for Payments.

Refund

Direct deposit? See instructions and fill in 72b, 72c, and 72d.

Table with 3 columns: Line number, Description, and Amount. Includes lines 71-73 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 74-75 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete the following [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Table for signatures with columns for Name, Date, Occupation, and Daytime phone number. Includes entries for California resident and Spouse's signature.

Paid Preparer's Use Only

Table for Preparer's information with columns for Signature, Date, Check if self-employed, SSN or PTIN, Firm's name, EIN, and Phone no.

Form **4852**
(Revised Oct. 1998)

Department of the Treasury - Internal Revenue Service
**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

OMB No.
1545-0458

1. Name (First, middle, last)
DAN

2. Social security number (SSN)

3. Address

4. **Please fill in the year at the end of the statement.** I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 2004 .
(year)

5. Employer's or payer's name, address and ZIP code
IBM

6. Employer's or payer's identification number (if known)

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips /reported and (4) all other compensation before deductions for taxes, insurance, etc.)	<u>-0-</u>	f. Federal income tax withheld	<u>11601.31</u>
b. Social security wages	<u>-0-</u>	g. State tax withheld (Name or state) CALIFORNIA	<u>7190.91</u>
c. Medicare wages	<u>-0-</u>	h. Local tax withheld (Name of locality)	<u>-0-</u>
d. Advance EIC payments	<u>-0-</u>	i. Social security tax withheld	<u>5449.80</u>
e. Social security tips	<u>-0-</u>	j. Medicare tax withheld	<u>1951.32</u>

7(B). Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

1. Gross Distribution	<u>-0-</u>	4. Federal Income Tax Withheld	<u>-0-</u>
2a. Taxable Amount	<u>-0-</u>	5. State Income Tax Withheld	<u>-0-</u>
2b. Taxable Amount not determined <input type="checkbox"/>		6. Employee Contribution	<u>-0-</u>
Total Distribution <input type="checkbox"/>		7. Net Unrealized Appreciation	<u>-0-</u>
3. Capital Gains (included in 2a)	<u>-0-</u>	8. Enter Distribution Code	<u>-0-</u>

8. How did you determine the amounts in item 7 above?

Statutory language behind IRC sections 3401, 3121 and others. The company provided W-2 which erroneously alleged payment of IRC section 3401, and 3121 wages hereby disputed.

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts.

Did not ask company to issue forms correctly listing payments of "wages" as defined in 3401(a) and 3121(a) for fear of creating conflicted work environment. Nonetheless, the amounts listed as withheld on the W-2 it submitted are correct.

Importance Notice: If your employer has ceased operations or filed for bankruptcy, you may wish to send a copy of this form to the Social Security Administration office listed in your telephone directory to ensure proper social security credit.

Paperwork Reduction Act Notice:

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paper Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the occurrence of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743 0001. DO NOT send this form to this office. Instead, attach it to your tax return.

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.

10. Your signature

11. Date (mmdyyy)

Your name: Daniel XXXXXXXXXXXXXXXXXXXX

Your SSN XXXXXXXXXXXXXXXXXXXX

Step 6 25 Amount from Side 1, line 24 25 0.

Special Credits and Nonrefundable Renter's Credit

28 Enter credit name _____ code no _____ and amount ▶ 28 _____

29 Enter credit name _____ code no _____ and amount ▶ 29 _____

30 To claim more than two credits, see instructions ● 30 _____

31 Nonrefundable renter's credit. See instructions for "Step 6" ● 31 _____

33 Add line 28 through line 31. These are your total credits 33 _____

34 Subtract line 33 from line 25. If less than zero, enter -0- 34 0.

Step 7 35 Alternative minimum tax. Attach Schedule P (540) ● 35 _____

Other Taxes

36 Other taxes and credit recapture. See instructions ● 36 _____

37 Add line 34 through line 36. This is your total tax ● 37 0.

Step 8 38 California income tax withheld. See instructions ■ 38 7,191.

Payments

39 2004 CA estimated tax and other payments. See instructions ■ 39 _____

40 Real estate withholding. (Form(s) 592-B, 593-B, and 594) ■ 40 _____

41 Excess SDI. To see if you qualify, see instructions ■ 41 _____

Child and Dependent Care Expenses Credit. See instructions, attach form FTB 3506.

42 _____ ● 43 _____

44 _____ ■ 45 _____

46 Add line 38, line 39, line 40, line 41, and line 45. These are your total payments 46 7,191.

Step 9 47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46 47 7,191.

Overpaid Tax/ Tax Due

48 Amount of line 47 you want applied to your 2005 estimated tax ■ 48 0.

49 Overpaid tax available this year. Subtract line 48 from line 47 ■ 49 7,191.

50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions 50 _____

Step 9a 51 Use Tax. **This is not a total line.** See instructions ● 51 00

Use Tax

Step 10 CA Seniors Special Fund See instructions ● 52 00

Contributions

Alzheimer's Disease/Related Disorders Fund ● 53 00

CA Fund for Senior Citizens ● 54 00

Rare and Endangered Species Preservation Program ● 55 00

State Children's Trust Fund for the Prevention of Child Abuse ● 56 00

CA Breast Cancer Research Fund .. ● 57 00

CA Firefighters' Memorial Fund ● 58 00

Emergency Food Assistance Program Fund ● 59 00

CA Peace Officer Memorial Foundation Fund ● 60 00

Asthma and Lung Disease Research Fund ● 61 00

CA Missions Foundation Fund ● 62 00

CA Military Family Relief Fund ● 63 00

CA Prostate Cancer Research Fund ● 64 00

65 Add line 52 through line 64. These are your total contributions ● 65 _____

Step 11 66 **REFUND OR NO AMOUNT DUE.** See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 ■ 66 7,191.

Refund or Amount You Owe

67 **AMOUNT YOU OWE.** See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 ■ 67 _____

Step 12 68 Interest, late return penalties, and late payment penalties 68 _____

Interest and Penalties

69 Underpayment of estimated tax. Check box: FTB 5805 attached FTB 5805F attached .. ■ 69 _____

70 Total amount due. See instructions. Enclose, but do not staple, any payment 70 _____

● 71 4

Step 13 Do not attach a voided check or a deposit slip. See instructions. Complete this section to have your refund directly deposited. Routing number ● _____

Direct Deposit (Refund Only)

Account Type: Checking ● Savings ● Account number ● _____

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature X _____ Spouse's signature (if filing jointly, both must sign) X _____

Date _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

AFFIDAVIT OF MAILING VIA U.S. POSTAL SERVICE

State of CALIFORNIA)

Subscribed and Affirmed)

County of ORANGE)

I, _____, the undersigned mailer/server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true, correct, and complete to wit:

1. That, at the City of Irvine, County of Orange and the State of California, on the ____ day of January, 2006, that, on behalf of Dan, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and mailed them via U.S. Certified Mail, to wit:

FORM 540 dated December 14, 2005, being two (2) pages in length; and

FORM 1040 dated December 14, 2005, being two (2) pages in length; and

FORM 4852 SUBSTITUTE FOR W-2 dated December 14, 2005, being one (1) page in length; and

AFFIDAVIT OF MAILING VIA U.S. POSTAL SERVICE dated January ____, 2006, two (2) pages in length including the Notary page.

Total of four (4) documents with combined total of tour seven (7) pages.

2. That I personally mailed via United States Postal Service, by Certified Mail # _____, Return Receipt Requested, at said City and State, one (1) complete Original set of said documents, as described in item 1 above, property enveloped and addressed to:

**Franchise Tax Board
PO Box 942840
Sacramento, CA 94240-0009**

3. That I am at least 18 years of age;

4. That I am not related to Dan by blood, marriage, or adoption but serve as a “disinterested third party” (herein Server); and further,

5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature) _____

Mailer/Server

(Printed Name) _____

NOTARY PUBLIC'S JURAT

BEFORE ME, the undersigned authority, a Notary Public, of the County of Orange, State of California, this _____ day of January, 2006, _____ mailer/server did appear and was identified by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his knowledge and belief.

WITNESS my hand and official seal.

(seal)

Signature _____