

Michael D. Long

January 10, 2013

VIA CERTIFIED MAIL 7012 1010 0003 2058 4684
Franchise Tax Board
PO Box 942840
Sacramento CA 94240-0002

Re: 2011 Amended Tax Return
SSN: XXX-XX

Dear Sir/Madam:

Please find enclosed the filing of my 2011 540X Amended Return. Please note that I have attached 2011 Form 3525, Revised 2011 Form 540, Revised 2011 Schedule CA (540), and 2011 Form 1040x.

The payers have listed as "wages" payments that were not "wages" so defined, but were, in fact, non-taxable receipts. I am rebutting their claim, because I am a private-sector worker. The payers were not my "employers," I was not their "employee," I was not, during 2011, engaged in or receiving gains, profit or income from a "trade or business".

I expect a full and complete refund within 30 days.

Sincerely,

Michael D. Long

2011

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end _____ year _____ **BE SURE TO COMPLETE AND SIGN SIDE 2**

Your first name Michael	Initial D	Last name Long	Your SSN or ITIN [REDACTED]
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN [REDACTED]
Address (number and street, PO Box, or PMB no.) [REDACTED]			Apt. no./Ste. no.
City [REDACTED]			State CA
			ZIP Code [REDACTED]

- a** Have you been advised that your original federal tax return has been, is being, or will be audited? Yes No
- b Filing status claimed:**
 On original return Single Married/RDP filing jointly Married/RDP filing separately Head of household Qualifying widow(er)
 On this return Single Married/RDP filing jointly Married/RDP filing separately Head of household Qualifying widow(er)
- c** If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, check this box.
- d** If claiming head of household, enter name and relationship of qualifying person on: Original return _____ Amended return _____

If amending Form 540NR, see General Information D.
 If amending Forms 540 2EZ, 540, or 540A, see the instructions for lines 1 through 6.
All filers: Explain changes on Side 2 and attach your supporting documents.

	A. As originally reported/ adjusted by the FTB See instructions	B. Net change Explain on Side 2, Part II, line 5	C. Correct amount
1 a State wages. See instructions			1a
b Federal adjusted gross income. See instructions	223,253	(226,035)	1b (2,782)
2 CA adjustments. Get specific instructions on Form 540A or Sch. CA (540).			2a
a California nontaxable interest income			2a
b State income tax refund	(541)	0	2b (541)
c Unemployment compensation			2c
d Social Security benefits			2d
e Other (list) Partnerships/S-Corporation Income Adj.	(333)	0	2e (333)
3 Total California adjustments. Combine line 2a through line 2e. See instructions	(874)	0	3 (874)
4 California adjusted gross income. Combine line 1b and line 3. See instructions	222,379	(226,035)	4 (3,656)
5 California itemized deductions or California standard deduction. See instructions	30,657	3,401	5 34,058
6 Taxable income. Subtract line 5 from line 4. If less than zero, enter -0-	191,722	(229,436)	6 0
7 a Tax method used for line 7b, column C. See instructions	<input checked="" type="checkbox"/> TT <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803		7a
b Tax. See instructions	15,478	(15,478)	7b 0
8 Exemption credits. See instructions	0	0	8 0
9 Subtract line 8 from line 7b. If less than zero, enter -0-	15,478	(15,478)	9 0
10 Tax from Schedule G-1 and form FTB 5870A. See instructions	0	0	10 0
11 Add line 9 and line 10.	15,478	(15,478)	11 0
12 Special Credits and Nonrefundable Credits. See instructions	0	0	12 0
13 Subtract line 12 from line 11	15,478	(15,478)	13 0
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions	0	0	14 0
15 Mental Health Services Tax, see instructions	0	0	15 0
16 Total tax. Add line 13, line 14, and line 15. If amending Form 540NR, see instructions	15,478	(15,478)	16 0
17 California income tax withheld. See instructions			17 0
18 Real estate and other withholding (Form(s) 592-B or 593). See instructions			18 0
19 Excess California SDI (or VPD) withheld. See instructions			19 0
20 Estimated tax payments and other payments. See instructions			20 0
21 Refundable Credits. See instructions			21 0

22 **23** **24** \$ _____

25 Tax paid with original tax return plus additional tax paid after it was filed **25** 4,200

26 Total payments. Add lines 17, 18, 19, 20, 21, and 25 of column C. **26** 4,200

Your name: Long

Your SSN or ITIN: [REDACTED]

26a	Enter the amount from Side 1, line 26	26a	4,200
27	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	27	0
28	Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions	28	4,200
29	Use tax payments as shown on original tax return. See instructions	29	0
30	Voluntary contributions as shown on original tax return. See instructions	30	0
31	Subtract line 29 and line 30 from line 28	31	4,200
32	AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions	32	0.00
33	Penalties/Interest. See instructions: Penalties 33a Interest 33b	33c	
34	REFUND. If line 16, column C is less than line 31, enter the difference. See instructions	34	4,200.00

Part I Nonresidents or Part-Year Residents Only

Attach and enter the amounts from your revised Short or Long Form 540NR and Schedule CA (540NR). Your amended tax return cannot be processed without this information.

1	Exemption amount	1	
2	Federal adjusted gross income	2	
3	Adjusted gross income from all sources	3	
4	Itemized deductions or standard deduction	4	
5	California adjusted gross income	5	
6	Tax from Schedule G-1 and form FTB 5870A	6	
7	Special credits and nonrefundable renter's credit	7	
8	Alternative minimum tax	8	
9	Mental Health Services Tax (taxable years 2005 and after)	9	
10	Other taxes and credit recapture	10	

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns. Same

2 Are you filing this Form 540X to report a final federal determination? Yes No
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

3 Have you been advised that your original California tax return has been, is being, or will be audited? Yes No

4 Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 **Explanation and Attachments.** Explain your changes below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.

Attach:

- Revised California tax return including all forms and schedules.
- Federal tax return and schedules if you made changes.
- Supporting documents, such as corrected W-2s, 1099s, K-1s, etc.

Item being changed: Line 1.b. Column A. Amount previously reported: \$223,253. Corrected amount: (2,782.) Reason change was needed:

To correct the misreporting of Nor Cal Glaziers, Architectural Metal & Glassmakers Pension Plan and to correct my mistake of reporting non-taxable activities on Schedule D, thus correcting total received to zero. List of supporting documents: CA Form 3525, Form 1040x and attachments, IRS Notice CP21B, Revised 2011 Form 540, Revised 2011 Schedule CA (540).

Sign Here

Under penalties of perjury, I declare that I have filed an original tax return and that I have examined this amended tax return including accompanying schedules and statements and to the best of my knowledge and belief, this amended tax return is true, correct, and complete.

Your signature: X Spouse's/RDP's signature (if filing jointly, both must sign): X Daytime phone number (optional): ()

Date: _____

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) PTN

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

Where to File Form 540X

Do not file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund.

If you are due a refund, have no amount due, or paid electronically, mail your tax return to:

If you owe, mail your return and check or money order to:

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001
 FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001

2011

**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.**

3525

For Privacy Notice, get form FTB 1131.

Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or Form 540X.

1 Your first name, middle initial, and last name

Michael D. Long

2 Your SSN or ITIN

3 Address (number and street, Apt. suite, PO box, or PMB no., city, state, and ZIP Code)

4 ENTER THE YEAR IN THE SPACE PROVIDED AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that 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, IRAs, Insurance Contracts, etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), retirement payments received, state income tax withheld, and disability insurance withheld by the employer or payer during the 2011 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP Code

NOR CAL GLAZIERS, ARCHITECTURAL METAL & GLASSWORKERS PENSION PLAN
1640 SOUTH LOOP ROAD, ALAMEDA, CA 94502

6 Federal employer identification number (if known)	7 State income tax withheld (include the name of the state)	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.	9 State Disability Insurance withheld
	0	0	0
10 Dependent care benefits	11 Nonqualified plans	12 Gross distribution- Qualified plan distributions (IRA, pension, profit-sharing, etc.)	
0	0	65,730	
13 Taxable amount- Qualified plan distributions (IRA, pension, profit-sharing, etc.)	14 Capital gain (included in box 13)	15 Other	
0	0	0	0

COMPLETE REVERSE SIDE

FTB3525 2011 Side 1

16 How did you determine or estimate the amounts in items

7-15? Personal knowledge and information received from above-listed payer

17 Give the reason why Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement, was not furnished by your employer or payer, if known. Explain your efforts to obtain the form.

correspondence

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.

Your signature

Date

General Information

Purpose

Use form FTB 3525, 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., as a substitute for federal Forms W-2, W-2c, and 1099-R when your employer or payer does not give you a Form W-2 or Form 1099-R, or when your employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach form FTB 3525 to your tax return.

You should always attempt to get Form W-2 or Form 1099-R from your employer or payer before contacting the Internal Revenue Service (IRS) or filing form FTB 3525. After February 14, 2012, you may call the IRS at 800.829.1040 if you still have not received Form W-2 or Form 1099-R.

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 FTB 3525.

Note: Retain a copy of form FTB 3525 for your records.

Will I need to amend my tax return?

If you receive a Form W-2, Form W-2c, or Form 1099-R, after your tax return is filed with form FTB 3525, and the information differs from the information reported on your tax return, you must amend your tax return by filing Form 540X, Amended Individual Income Tax Return.

Penalties

The Franchise Tax Board will challenge the claims of individuals who attempt to avoid or evade their tax liability by using form FTB 3525 in a manner other than as prescribed. Potential penalties for the improper use of form FTB 3525 include:

- Accuracy-related penalties equal to 20% of the amount of taxes that should have been paid.
- Civil fraud penalties equal to 75% of the amount of taxes that should have been paid.
- A civil penalty for filing a frivolous tax return or submitting a specified frivolous submission as described by the California Revenue and Taxation Code Section 19179 and Internal Revenue Code Section 6702.

California Resident Income Tax Return 2011

540 C1 Side 1

Fiscal year filers only: Enter month of year end: month year 2012.

Your first name Michael	initial D	Last name Long	Your SSN or ITIN [REDACTED]
If joint tax return, spouse's/RDP's first name	initial	Last name	Spouse's/RDP's SSN or ITIN [REDACTED]
Address (number and street, PO Box, or PMB no.) [REDACTED]			Apt. no./Ste. no. PBA Code
City (if you have a foreign address, see page 7.) [REDACTED]			State CA ZIP Code [REDACTED]

● Your DOB (mm/dd/yyyy) 0 7 / 0 8 / 1 9 5 5 ● Spouse's/RDP's DOB (mm/dd/yyyy) 1 1 / 2 5 / 1 9 5 5

If you filed your 2010 tax return under a different last name, write the last name only from the 2010 tax return.

● Taxpayer ● Spouse/RDP

- 1 Single 4 Head of household (with qualifying person). (see page 3)
 2 Married/RDP filing jointly. (see page 3) 5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____
 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here [REDACTED]
 If your California filing status is different from your federal filing status, fill in the circle here. ●

- 6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle here (see page 7) ● 6

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

- 7 **Personal:** If you filed in 1, 3, or 4 above, enter 1 in the box. If you filed in 2 or 5, enter 2, in the box. If you filed in the circle on line 6, see page 7. 7 1 X \$102 = \$ 102
 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$102 = \$ _____
 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ... ● 9 X \$102 = \$ _____
 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse/RDP. _____
 Total dependent exemptions ● 10 X \$315 = \$ _____
 11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 11 \$ 102

- 12 State wages from your Form(s) W-2, box 16 ● 12 00
 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 13 (2,782) 00
 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 874 00
 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 9). 15 (3,656) 00
 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 0 00
 17 California adjusted gross income. Combine line 15 and line 16 ● 17 (3,656) 00

- 18 Enter the **larger of:**
 Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately \$3,769
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,538
 If the circle on line 6 is filled in, STOP. (see page 9) ● 18 34,058 00
 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 0 00

- 31 Tax. Fill in the circle if from: ● Tax Table Tax Rate Schedule FTB 3800 FTB 3803 ● 31 0 00
 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$166,565, (see page 10) .. 32 102 00
 33 Subtract line 32 from line 31. If less than zero, enter -0- 33 0 00
 34 Tax (see page 11). Fill in the circle if from: Schedule G-1 FTB 5870A ● 34 0 00
 35 Add line 33 and line 34. 35 0 00

Your name: Long

Your SSN or ITIN: [REDACTED]

36 Enter the amount from Side 1, line 35 36 0 00

40 Nonrefundable Child and Dependent Care Expenses Credit (see page 11). Attach form FTB 3506. ● 40 0 00

41 New jobs credit, amount generated (see page 11)..... ● 41 0 00

42 New jobs credit, amount claimed (see page 11)..... ● 42 0 00

43 Enter credit name 0 code number 0 and amount. ► 43 0 00

44 Enter credit name 0 code number 0 and amount. ► 44 0 00

45 To claim more than two credits (see page 12). Attach Schedule P (540) ● 45 0 00

46 Nonrefundable renter's credit (see page 12)..... ● 46 0 00

47 Add line 40 and line 42 through line 46. These are your total credits 47 0 00

48 Subtract line 47 from line 36. If less than zero, enter -0- 48 0 00

61 Alternative minimum tax. Attach Schedule P (540) ● 61 0 00

62 Mental Health Services Tax (see page 13) ● 62 0 00

63 Other taxes and credit recapture (see page 13) ● 63 0 00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 0 00

71 California income tax withheld (see page 13)..... ● 71 0 00

72 2011 CA estimated tax and other payments (see page 13)..... ● 72 0 00

73 Real estate and other withholding (see page 13) ● 73 0 00

74 Excess SDI (or VPD) withheld (see page 13) ● 74 0 00

75 Add line 71, line 72, line 73, and line 74. These are your total payments (see page 14)..... 75 0 00

91 Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75. 91 0 00

92 Amount of line 91 you want applied to your 2012 estimated tax ● 92 0 00

93 Overpaid tax available this year. Subtract line 92 from line 91 ● 93 0 00

94 Tax due. If line 75 is less than line 64, subtract line 75 from line 64. 94 0 00

95 Use Tax. This is not a total line (see page 14)..... ● 95 0 00

Your name: Long

Your SSN or ITIN: [REDACTED]

Contributions

	Code	Amount		Code	Amount
California Seniors Special Fund (see page 23)	400	00	California Sea Otter Fund	410	00
Alzheimer's Disease/Related Disorders Fund	401	00	Municipal Shelter Spay-Neuter Fund	412	00
California Fund for Senior Citizens	402	00	California Cancer Research Fund	413	00
Rare and Endangered Species Preservation Program	403	00	ALS/Lou Gehrig's Disease Research Fund	414	00
State Children's Trust Fund for the Prevention of Child Abuse	404	00	Arts Council Fund	415	00
California Breast Cancer Research Fund	405	00	California Police Activities League (CALPAL) Fund	416	00
California Firefighters' Memorial Fund	406	00	California Veterans Homes Fund	417	00
Emergency Food for Families Fund	407	00	Safely Surrendered Baby Fund	418	00
California Peace Officer Memorial Foundation Fund	408	00	Child Victims of Human Trafficking Fund	419	00

110 Add code 400 through code 419. This is your total contribution ● 110 0 00

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110 (see page 15). Do not send cash.

Mail to: FRANCHISE TAX BOARD, PO BOX 942667, SACRAMENTO CA 94267-0001 ● 111 0 00

Pay online - Go to ftb.ca.gov and search for web pay.

112 Interest, late return penalties, and late payment penalties 112 0 00

113 Underpayment of estimated tax. Fill in circle: FTB 5805 attached FTB 5805F attached ● 113 0 00

114 Total amount due (see page 16). Enclose, but do not staple, any payment 114 0 00

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93 (see page 16).

Mail to: FRANCHISE TAX BOARD, PO BOX 942648, SACRAMENTO CA 94240-0002 ● 115 0 00

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see page 17).

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Checking Savings _____ ● 116 Direct deposit amount
 Routing number Type Account number

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Checking Savings _____ ● 117 Direct deposit amount
 Routing number Type Account number

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Spouse's/RDP's signature (if a joint tax return, both must sign) _____ Daytime phone number (optional) _____

X _____ X _____ Date _____

Your email address (optional). Enter only one email address.

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

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

Do you want to allow another person to discuss this tax return with us? (see page 17) Yes No

Print Third Party Designee's Name _____ Telephone Number _____

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (see page 17)

2011 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

Michael D. Long

SSN or ITIN

Part I Income Adjustment Schedule

Section A — Income

	A Federal Amounts (Deductible amounts from your federal tax return)	B Subtractions (See instructions)	C Additions (See instructions)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7			
8 Taxable interest (b) 8(a)	41		
9 Ordinary dividends. See instructions. (b) 9(a)			
10 Taxable refunds, credits, offsets of state and local income taxes 10	541	541	
11 Alimony received 11			
12 Business income or (loss) 12			
13 Capital gain or (loss). See instructions 13			
14 Other gains or (losses) 14			
15 IRA distributions. See instructions. (a) 15(b)			
16 Pensions and annuities. See instructions. (a) 16(b)			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	(3,364)	333	
18 Farm income or (loss) 18			
19 Unemployment compensation 19			
20 Social security benefits (a) 20(b)			
21 Other income:			
a California lottery winnings		a	a
b Disaster loss carryover from FTB 3805V		b	b
c Federal NOL (Form 1040, line 21)		c	c
d NOL carryover from FTB 3805V		d	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e	e
f Other (describe):		f	f
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	(2,782)	874	

Section B — Adjustments to Income

23 Educator expenses 23			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24			
25 Health savings account deduction 25			
26 Moving expenses 26			
27 Deductible part of self-employment tax 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 _____ - _____ - _____			
Last name 31a			
32 IRA deduction 32			
33 Student loan interest deduction 33			
34 Tuition and fees 34			
35 Domestic production activities deduction 35			
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36			
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	(2,782)	874	

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), line 29	38	35,933
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes only). See instructions	39	1,876
40	Subtract line 39 from line 38	40	34,058
41	Other adjustments including California lottery losses. See instructions. Specify	41	
42	Combine line 40 and line 41	42	34,058
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately\$166,565 Head of household\$248,852 Married/RDP filing jointly or qualifying widow(er)\$333,134		
	No. Transfer the amount on line 42 to line 43.	43	34,058
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	43	
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately\$3,789 Married/RDP filing jointly, head of household, or qualifying widow(er)\$7,538		
	Transfer the amount on line 44 to Form 540, line 18	44	34,058

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

This return is for calendar year 2010 2009 2008 2007

Other year. Enter one: calendar year **2011** or fiscal year (month and year ended):

Your first name and middle initial: **Michael D.** Your last name: **Long** Your social security number: [REDACTED]

If a joint return, your spouse's first name and middle initial: Your spouse's last name: Your spouse's social security number:

Your current home address (number and street). If you have a P.O. box, see page 5 of instructions. Apt. no. Your phone number:

Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions.

Amended return filing status. You must check one box even if you are not changing your filing status.

Caution. You cannot change your filing status from joint to separate returns after the due date.

- Single
- Married filing jointly
- Married filing separately
- Qualifying widow(er)
- Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

Use Part III on the back to explain any changes

Income and Deductions

	A. Original amount or as previously adjusted (see page 6)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here ▶ <input type="checkbox"/>	223,253.00	(226,035.00)	(2,782.00)
2 Itemized deductions or standard deduction (see page 7 of instructions)	35,933.00	0.00	35,933.00
3 Subtract line 2 from line 1	187,320.00	(226,035.00)	(38,715.00)
4 Exemptions. If changing, complete Part I on the back and enter the amount from line 30 (see page 7 of instructions)	3,700.00	0.00	3,700.00
5 Taxable income. Subtract line 4 from line 3	183,620.00	(226,035.00)	(42,415.00)

Tax Liability

6 Tax (see page 8 of instructions). Enter method used to figure tax: Table	46,510.00	(46,510.00)	0.00
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here ▶ <input type="checkbox"/>	0.00	0.00	0.00
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	46,510.00	(46,510.00)	0.00
9 Other taxes (see page 8 of instructions)	3,675.00	(3,675.00)	0.00
10 Total tax. Add lines 8 and 9	50,185.00	(50,185.00)	0.00

Payments

11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	0.00	0.00	0.00
12 Estimated tax payments, including amount applied from prior year's return (see page 9 of instructions)	0.00	0.00	0.00
13 Earned income credit (EIC) (see page 9 of instructions)	0.00	0.00	0.00
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	0.00	0.00	0.00
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 10 of instructions)			0.00
16 Total payments. Add lines 11 through 15			0.00

Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)

17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 10 of instructions)			0.00
18 Subtract line 17 from line 16 (if less than zero, see page 10 of instructions)			0.00
19 Amount you owe. If line 10, column C, is more than line 18, enter the difference (see page 10 of instructions)			0.00
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return			0.00
21 Amount of line 20 you want refunded to you			0.00
22 Amount of line 20 you want applied to your (enter year): 0.00 estimated tax	22	0.00	

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part **only** if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See Form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions.

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
23 Yourself and spouse. Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself	23		
24 Your dependent children who lived with you	24		
25 Your dependent children who did not live with you due to divorce or separation	25		
26 Other dependents	26		
27 Total number of exemptions. Add lines 23 through 26	27		
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 11 of instructions)	28		
29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29		
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30		
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 11 of instructions.			

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see page 11 of instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- Check here if you did not previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

I am filing this Form 1040X to correct the misreporting engaged in by NOR CAL GLAZIERS, ARHCITECTURAL METAL & GLASSMAKERS PENSION PLAN and to correct my mistake of reporting non-taxable activities on Schedule D, thus changing total income received to zero or less on line 1.C. The attached Form 4852 provides correct information concerning the amounts paid to me by this entity.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ _____ Date _____ Spouse's signature. If a joint return, both must sign. _____ Date _____
 Your signature

Paid Preparer Use Only

▶ _____ Date _____ Firm's name (or yours if self-employed) _____
 Preparer's signature

Print/type preparer's name _____ Firm's address and ZIP code _____
 Check if self-employed

PTIN _____ Phone number _____ EIN _____

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.

1 Name(s) shown on return
 Michael D. Long

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
 NOR CAL GLAZIERS, ARCHITECTURAL METAL & GLASSWORKERS PENSION PLAN
 1640 SOUTH LOOP ROAD, ALAMEDA, CA 94502

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	_____
b Social security wages	_____	(Name of state)	_____
c Medicare wages and tips	_____	h Local income tax withheld	_____
d Advance EIC payment	_____	(Name of locality)	_____
e Social security tips	_____	i Social security tax withheld	_____
f Federal income tax withheld	_____	j Medicare tax withheld	_____

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

a Gross distribution	_____	65,730.00	f Federal income tax withheld	_____	0.00
b Taxable amount	_____	0.00	g State income tax withheld	_____	0.00
c Taxable amount not determined	<input type="checkbox"/>		h Local income tax withheld	_____	0.00
d Total distribution	<input type="checkbox"/>		i Employee contributions	_____	0.00
e Capital gain (included in line 8b)	_____	0.00	j Distribution codes	_____	2

9 How did you determine the amounts on lines 7 and 8 above?
 See attached Affidavit and statement.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
 None.

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 ▶ _____ Date ▶ _____

Form 4852 Line 9 Statement and Affidavit

I have worked in the **private**-sector for over 30 years as a union journeyman glazier. My 2011 **private**-sector retirement payments that NOR CAL GLAZIERS, ARHCITECTURAL METAL & GLASSMAKERS PENSION PLAN erroneously reported are **not** reportable under Internal Revenue Code (IRC) § 6047(d) regarding reports by *employers*, plan administrators, etc. Section 6047(d) references § 3405(e) regarding *definitions* and *special rules* for *designated distributions*, employer deferred contribution plans, etc. It is important to note that § 3405(e) is in Subtitle C, **Ch. 24, subchapter A** of the IRC. Section 3401(d) states, "For purposes of this chapter [**Ch. 24**], the term '*employer*' means the person for whom an individual performs or performed any service, of whatever nature, as the *employee* of such person." (italics added) Section 3401(c) defines the term "employee" thusly: "For purposes of this chapter [**Ch. 24**], the term '*employee*' includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term '*employee*' also includes an officer of a corporation."

Based upon the *legal* terms defined in **Ch. 24**, I was *never* an "employee" of any company I worked for and none of them were *ever* my "employer". Thus, my 2011 **private**-sector retirement payments were **not** paid under any "designated distribution" relevant to § 6047(d), § 3405(e) or the IRC because the terms defined in § 3405(e) or anywhere in the IRC do not describe the *facts* involving my **private**-sector retirement payments. See also my attached affidavit. Furthermore, § 3405(e)(1)(B) plainly states,

EXCEPTIONS.—The term "designated distribution" shall not include— (ii) the portion of a distribution or payment which it is reasonable to believe is not includable in gross income.

NOR CAL GLAZIERS, ARHCITECTURAL METAL & GLASSMAKERS PENSION PLAN, as the paying agent for the **private**-sector firm Northern California Glaziers, Architectural Metal & Glassmakers Union, was **not** required to report my **private**-sector retirement payments on Form 1099-R but did anyway, and in so doing reported to the IRS that my **private**-sector retirement payments were taxable, which they were **not**. I have corrected NOR CAL GLAZIERS, ARHCITECTURAL METAL & GLASSMAKERS PENSION PLAN's erroneous Form 1099-R by filing a completed and *signed* Form 4852 ("Substitute for... Form 1099-R...") as part of my 2011 amended tax return.

I have also come to the conclusion that the activity of buying and selling precious metals is not a privileged activity but is a **private**-sector activity, the proceeds of which are not taxable as they were not connected in any way with the federal government.

AN AFFIDAVIT

TO WHOM IT MAY CONCERN: IN PARTICULAR, TO ANYONE WHO THINKS THAT HE OR SHE IS REQUIRED TO FILE AN IRS **FORM W-2** OR IRS **FORM 1099** ABOUT ME BUT WHO HAS **NOT** PAID TO ME **FEDERALLY**-CONNECTED MONEY FOR **FEDERALLY**-CONNECTED SERVICE PERFORMED BY ME OR HAS NOT PAID TO ME ANY **FEDERALLY**-CONNECTED BENEFIT RECEIVED BY ME

The affiant, Michael D. Long, being of sound mind and over 21 years of age, hereby declares:

I was born in the City of Palo Alto, County of Santa Clara, State of California (one of the several *non-federal* states of the United States of America).

I have never been a resident or citizen of the *federal* District of Columbia or of any *federal* state, enclave or territory.

I have never been an "employee" (as defined in 26 U.S.C. § 3401(c)), who earned "wages" (as defined in 26 U.S.C. § 3401(a)) that were paid to me by an "employer" (as defined in 26 U.S.C. § 3401(d)).

I have never been in a "trade or business" (as defined in 26 U.S.C. § 7701(a)(26)).

I have never been in the "employment" (as defined in 26 U.S.C. § 3121(b)) of an "American employer" (as defined in 26 U.S.C. § 3121(h)), who earned "wages" (as defined in 26 U.S.C. § 3121(a)).

I have never been an officer or employee of a "United States Corporation" (as defined in section 207 of the Public Salary Tax Act).

I certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief. Executed on 08-22-2012.

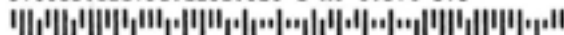
[Signed]

Michael D. Long



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0025

370083.121791.1261.026 1 AT 0.374 373



MICHAEL D LONG
[REDACTED]
[REDACTED]

0083

Changes to your 2011 Form 1040

Refund due: \$2,463.00

We made the changes you requested to your 2011 Form 1040 to adjust your:

- adjustments to income
- taxable income
- total tax

As a result, you are due a refund of \$2,463.00.

What you need to do

Summary

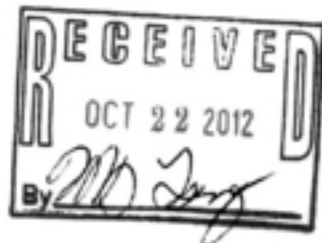
Account balance before this change	\$ 49,163.61
Decrease in tax	-50,185.00
Decrease in failure-to-pay penalty	-1,003.70
Decrease in interest	-437.91
Refund due	\$2,463.00

If you agree with the changes we made

- If you haven't already received a refund for \$2,463.00, you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.

Notice	CP218
Tax Year	2011
Notice date	October 29, 2012
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Your Caller ID	904150

Page 1 of 2





Electronic Funds Transfer Processing Error

Date: 01/08/2013

LONG, MICHAEL D
[REDACTED]

Account Number: [REDACTED]

Franchise Tax Board (FTB) experienced an Electronic Funds Transfer (EFT) processing error that caused EFT transactions to fail for installment agreement payments scheduled for December 28, 2012.

This EFT processing error may affect your FTB account.

Please verify your EFT payment cleared your bank account. If your payment cleared, please disregard this letter. You do not need to notify us.

If your EFT payment **has not** cleared your bank account, please make your **required monthly installment agreement** payment using one of these options:

- Pay online with Web Pay. Go to **ftb.ca.gov** and search for **web pay**.
- If you meet the requirements of our Mandatory e-Pay program, you must make your payment electronically. Go to **ftb.ca.gov** and search for **mandatory e-pay**.
- Pay by check or money order. Make your payment payable to Franchise Tax Board. Write your account number on the front of your payment. Mail your payment to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0041.
- Pay in person at one of our field offices. Our field offices accept payments by check or money order. To locate your local field office, go to **ftb.ca.gov** and search for **office**.

If we receive your payment within 10 days of the date of this letter, we will apply your payment with the effective date of December 28, 2012.

Thank you. We appreciate your cooperation.

Michael D. Long

January 17, 2013

VIA CERTIFIED MAIL 7012 1010 0003 2058 4721
Franchise Tax Board
PO Box 942867
Sacramento CA 94267-0041

Act # [REDACTED]

This letter is in response to your letter dated 01/08/2013. I have amended my return for this year and as a result, I have no tax liability that would necessitate a payment plan. Therefore, please cancel the payment plan, process my return and issue a refund of my overpayment as soon as possible.

Sincerely,

Michael D. Long



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267-0011

Notice Date 02/14/13

[REDACTED] ++++++ [REDACTED] 00000000000000000000 [REDACTED]

Notice of State Income Tax Due

Check this box and indicate new address on reverse.

Account Number: [REDACTED]

Tax Year(s): 2011

Balance Due: \$ 13,779.19

Due Date: 03/01/13

MICHAEL D LONG

[REDACTED]
 [REDACTED]

Return this part with your payment

Keep this part for your records

NOTICE ID: [REDACTED]

This notice summarizes the amount due on your personal income tax account with the State of California. If you believe you do not owe the amount, contact us immediately.

YOUR PAYMENT FOR \$ 600.00 HAS BEEN RETURNED BY YOUR FINANCIAL INSTITUTION UNPAID. THIS IS A FORMAL LEGAL DEMAND FOR REPLACEMENT OF THAT PAYMENT. FAILURE TO PAY THE AMOUNT DUE WITHIN 15 DAYS MAY RESULT IN THE ASSESSMENT OF A COLLECTION FEE. IF YOU OWE FOR ANY OTHER YEARS, A SEPARATE NOTICE WILL BE SENT.

The amount due reflects all payments or credits received through 02/09/13. If you paid the full amount after this date, please disregard this notice. If you paid the full amount before this date, contact us immediately with proof of payment. If you write to us, please provide a daytime or evening telephone number. We may need to call you for additional information. If your estimated tax or extension payments exceed \$20,000 or your total tax liabilities exceed \$80,000, you must make all payments electronically, regardless of the tax year or amount (Revenue and Taxation Code 19011.5). Payments made by other means result in a penalty of 1 percent of the amount paid. For more information, refer to the enclosed FTB 1140, *Personal Income Tax Collection Information*, or go to ftb.ca.gov and search for **mandatory e-pay**. If you are not required to make electronic payments, you can pay online with Web Pay. Go to ftb.ca.gov and search for **payment options**. If you pay by check or money order, write your account number on your payment to ensure we accurately credit your account. If we do not receive the balance due within 30 days from the date of this notice, we may file a state tax lien against your property per Government Code Section 7171.

Summary of Balance Due

TAX YEAR	TAX	PENALTY*	PENALTY ** CODE	*INTEREST	COLLECTION COSTS	PAYMENTS AND ADJUSTMENTS	TOTAL
2011	15,478.00	1,466.80	B	400.39	34.00	3,600.00	13,779.19

**** Other Liability Code ==>** Other Liability Total ==> 0.00

*Penalties, interest and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

** Penalty codes and other liability codes are listed on the back.

Pay This Amount ==> \$ 13,779.19



*****000000000000600000000

Intent to Terminate Installment Agreement

Check this box and indicate new address on reverse.

Account Number: [REDACTED]

Tax Years: 2011

MICHAEL D LONG
 [REDACTED]

Balance Due: \$13,805.28

Pay By: 03/02/13

Return this part with your payment ↑

Keep this part for your records ↓

Notice Date: 02/15/13

Intent to Terminate Installment Agreement

We intend to terminate your installment agreement 30 days from the date of this notice because you broke the terms of the installment agreement. You did not make a timely monthly payment of the agreed upon amount, incurred an additional tax liability with us, or failed to respond to a request for information (California Revenue and Taxation Code Section 19008 (c)). If any of your payments were dishonored by your financial institution, we will assess a Dishonored Payment Penalty.

We may begin collection action 30 days after termination of your installment agreement. To collect from you, we may garnish your wages, record state tax liens against your property, which may damage your credit, contact third parties, seize deposit accounts, and seize and sell real and personal property. **We may also impose a collection fee.**

To avoid collection action, you must pay the full balance due by 03/02/13. The balance due includes all payments and credits posted through 01/26/13. Pay online with Web Pay. Go to ftb.ca.gov and search for **payment options**. If you meet the requirements of the Mandatory e-Pay Program, **all payments, regardless of the tax year or amount, must be made electronically.** Go to ftb.ca.gov and search for **mandatory e-pay**. If you pay by check or money order, make your payment payable to Franchise Tax Board. Write your account number on your payment, detach the top part of this notice, and mail it with your payment to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0011. If you paid the balance due before 01/26/13, contact us immediately with proof of payment, such as the number stamped on your cancelled check. If you write to us, provide your daytime telephone number. We may need to call you for additional information. You may request, in writing, an independent administrative review of the termination of the installment agreement. You must send your written request for a review within 30 days of the termination of the installment agreement, otherwise collection actions may resume. Mail your written request and any supporting documents to the Taxpayers' Rights Advocate at: EXECUTIVE AND ADVOCATE SERVICES MS A381, PO BOX 157, RANCHO CORDOVA CA 95741-0157.

For assistance call (800) 689-4776 or (916) 845-7044, 8 a.m. to 5 p.m., Monday through Friday, except on state holidays, or fax (916) 845-0993. For persons with hearing impairments, call TTY/TDD (800) 822-6268.

Balance Summary for Account 1208762728

Tax Year	Tax	* Penalty Amount	Code **	* Interest	Collect * Fees	Payments	Adjustments	Tax Year Amount
2011	\$15,478.00	\$1,406.80	B	\$401.46	\$34.00	\$3,600.00	\$0.00	\$13,780.26
**Other Liability Codes = = >				C	Other Liability Amount = = >			\$25.02

* Penalties, interest, fees and your rights as a California taxpayer are explained on the enclosed insert FTD 44-40.

Balance Due

\$13,805.28

