

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Michael L		Last name Gangestad		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial Angi L		Last name Gangestad		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State MN	
				ZIP code [REDACTED]	
Foreign country name		Foreign province/state/county		Foreign postal code	

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1 0	
2a Tax-exempt interest	2a 0	b Taxable interest	2b 329
3a Qualified dividends	3a 0	b Ordinary dividends	3b 0
4a IRA distributions	4a 0	b Taxable amount	4b 0
5a Pensions and annuities	5a 0	b Taxable amount	5b 0
6a Social security benefits	6a 0	b Taxable amount	6b 0
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		7 0	
8 Other income from Schedule 1, line 9		8 3442	
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9 3771	
10 Adjustments to income:			
a From Schedule 1, line 22	10a 3442		
b Charitable contributions if you take the standard deduction. See instructions	10b 0		
c Add lines 10a and 10b. These are your total adjustments to income		10c 3442	
11 Subtract line 10c from line 9. This is your adjusted gross income		11 3442	
12 Standard deduction or itemized deductions (from Schedule A)		12 24800	
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A		13 0	
14 Add lines 12 and 13		14 24800	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15 0	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2020)

Standard Deduction for—

- Single or Married filing separately, \$12,400
- Married filing jointly or Qualifying widow(er), \$24,800
- Head of household, \$18,650
- If you checked any box under Standard Deduction, see instructions.

Attach Sch. B if required.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents	19	4000
20	Amount from Schedule 3, line 7	20	0
21	Add lines 19 and 20	21	4000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0
24	Add lines 22 and 23. This is your total tax	24	0
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	21952
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	21952
26	2020 estimated tax payments and amount applied from 2019 return	26	0
27	Earned income credit (EIC)	27	0
28	Additional child tax credit. Attach Schedule 8812	28	0
29	American opportunity credit from Form 8863, line 8	29	0
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 13	31	0
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	21952

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	21952
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	21952
Direct deposit? See instructions.	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2021 estimated tax	36	0

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe now	37	0
For details on how to pay, see instructions.		Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38	Estimated tax penalty (see instructions)	38	0

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> 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 instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Michael L. Mangestad	3/14/21	Private Sector Laborer	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Ingi H. Mangestad	3/14/21	Private Sector Laborer	
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name			Phone no.	
	Firm's address			Firm's EIN	

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Michael L. Gangestad

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	0
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	3442
4	Other gains or (losses). Attach Form 4797	4	0
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation	7	0
8	Other income. List type and amount ▶	8	0
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	3442

Part II Adjustments to Income

10	Educator expenses	10	0
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	0
12	Health savings account deduction. Attach Form 8889	12	0
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	0
14	Deductible part of self-employment tax. Attach Schedule SE	14	46
15	Self-employed SEP, SIMPLE, and qualified plans	15	0
16	Self-employed health insurance deduction	16	0
17	Penalty on early withdrawal of savings	17	0
18a	Alimony paid	18a	0
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	0
20	Student loan interest deduction	20	0
21	Tuition and fees deduction. Attach Form 8917	21	0
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	3442

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2020

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2020

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Michael L Gangestad		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Firearms		B Enter code from instructions ► 4 5 4 3 9 0
C Business name. If no separate business name, leave blank. [REDACTED]		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) ► [REDACTED] City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2020, check here <input type="checkbox"/>		
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	7532
2	Returns and allowances		2	0
3	Subtract line 2 from line 1		3	7532
4	Cost of goods sold (from line 42)		4	4090
5	Gross profit. Subtract line 4 from line 3		5	3442
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	0
7	Gross income. Add lines 5 and 6		7	3442

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	0	18	Office expense (see instructions)	18	0
9	Car and truck expenses (see instructions).	9	0	19	Pension and profit-sharing plans	19	0
10	Commissions and fees	10	0	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	0	a	Vehicles, machinery, and equipment	20a	0
12	Depletion	12	0	b	Other business property	20b	0
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	0	21	Repairs and maintenance	21	0
14	Employee benefit programs (other than on line 19)	14	0	22	Supplies (not included in Part III)	22	0
15	Insurance (other than health)	15	0	23	Taxes and licenses	23	0
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	0	a	Travel	24a	0
b	Other	16b	0	b	Deductible meals (see instructions)	24b	0
17	Legal and professional services	17	0	25	Utilities	25	0
				26	Wages (less employment credits)	26	0
				27a	Other expenses (from line 48)	27a	0
				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	0				
29	Tentative profit or (loss). Subtract line 28 from line 7	29	3442				
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	0				
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	3442				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.						

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	0
36	Purchases less cost of items withdrawn for personal use	36	4090
37	Cost of labor. Do not include any amounts paid to yourself	37	0
38	Materials and supplies	38	0
39	Other costs	39	0
40	Add lines 35 through 39	40	4090
41	Inventory at end of year	41	0
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	4090

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business _____ **b Commuting (see instructions)** _____ **c Other** _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

[illegible]

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2020
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Michael L. Gangestad

Social security number of person
with self-employment income ►

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	0
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b (0)
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	3442
3 Combine lines 1a, 1b, and 2	3	3442
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	3179
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	0
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue	4c	3179
5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	0
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6 Add lines 4c and 5b	6	3179
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020	7	137,700
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11	8a	0
b Unreported tips subject to social security tax from Form 4137, line 10	8b	0
c Wages subject to social security tax from Form 8919, line 10	8c	0
d Add lines 8a, 8b, and 8c	8d	0
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	0
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	0
11 Multiply line 6 by 2.9% (0.029)	11	92
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	92
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 14	13	46

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,460, or (b) your net farm profits² were less than \$6,107.

14 Maximum income for optional methods	14	5,640
15 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$5,640. Also, include this amount on line 4b above	15	0

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,107 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	0
17 Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	0

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	18	0
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	19	0
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . .	20	0
21	Combine lines 19 and 20 . . .	21	0
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	22	0
23	Multiply line 22 by 92.35% (0.9235) . . .	23	0
24	Add lines 21 and 23 . . .	24	0
25	Enter the smaller of line 9 or line 24 . . .	25	0
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . .	26	0

Schedule SE (Form 1040) 2020

**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, 1040-SR, or 1040-X.
▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

Attachment
Sequence No. 04**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

1 Name(s) shown on return Michael L Gangestad		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, <u>2020</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. I hereby notify 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 TIN (if known) [REDACTED]	
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.			
a Wages, tips, and other compensation <u>0</u>		f State income tax withheld <u>3792</u>	
b Social security wages <u>0</u>		(Name of state) <u>MN</u>	
c Medicare wages and tips <u>0</u>		g Local income tax withheld <u> </u>	
d Social security tips <u>0</u>		(Name of locality) <u> </u>	
e Federal income tax withheld <u>7049</u>		h Social security tax withheld <u>5776</u>	
		i Medicare tax withheld <u>1351</u>	
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.			
a Gross distribution <u> </u>		f Federal income tax withheld <u> </u>	
b Taxable amount <u> </u>		g State income tax withheld <u> </u>	
c Taxable amount not determined <input type="checkbox"/>		(Name of state) <u> </u>	
d Total distribution <u> </u>		h Local income tax withheld <u> </u>	
e Capital gain (included on line 8b) <u> </u>		(Name of locality) <u> </u>	
		i Employee contributions <u> </u>	
		j Distribution codes <u> </u>	

9 How did you determine the amounts on lines 7 and 8 above?
Records provided by payer listed on Line 5**10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.**
Payer is unwilling to change amounts. Based on my direct personal knowledge that I was not engaged in a taxable activity with payer, I dispute that I was paid wages in payer's employ.**General Instructions**

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R, or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

**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, 1040-SR, or 1040-X.

▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

Attachment
Sequence No. 04**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

1 Name(s) shown on return Angi L Gangestad		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, <u>2020</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. I hereby notify 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 TIN (if known) [REDACTED]																																	
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table style="width: 100%; border: none;"><tr><td style="width: 50%; vertical-align: top;"><table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Wages, tips, and other compensation</td><td style="width: 10%; text-align: right;">0</td><td style="width: 10%;"></td><td style="width: 40%;">f State income tax withheld</td><td style="width: 10%; text-align: right;">1993</td></tr><tr><td>b Social security wages</td><td style="text-align: right;">0</td><td></td><td>(Name of state) .</td><td style="text-align: right;">MN</td></tr><tr><td>c Medicare wages and tips</td><td style="text-align: right;">0</td><td></td><td>g Local income tax withheld</td><td></td></tr><tr><td>d Social security tips</td><td style="text-align: right;">0</td><td></td><td>(Name of locality)</td><td></td></tr><tr><td>e Federal income tax withheld</td><td style="text-align: right;">4039</td><td></td><td>h Social security tax withheld</td><td style="text-align: right;">3029</td></tr><tr><td></td><td></td><td></td><td>i Medicare tax withheld</td><td style="text-align: right;">708</td></tr></table></td><td style="width: 50%; vertical-align: top;"></td></tr></table>				<table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Wages, tips, and other compensation</td><td style="width: 10%; text-align: right;">0</td><td style="width: 10%;"></td><td style="width: 40%;">f State income tax withheld</td><td style="width: 10%; text-align: right;">1993</td></tr><tr><td>b Social security wages</td><td style="text-align: right;">0</td><td></td><td>(Name of state) .</td><td style="text-align: right;">MN</td></tr><tr><td>c Medicare wages and tips</td><td style="text-align: right;">0</td><td></td><td>g Local income tax withheld</td><td></td></tr><tr><td>d Social security tips</td><td style="text-align: right;">0</td><td></td><td>(Name of locality)</td><td></td></tr><tr><td>e Federal income tax withheld</td><td style="text-align: right;">4039</td><td></td><td>h Social security tax withheld</td><td style="text-align: right;">3029</td></tr><tr><td></td><td></td><td></td><td>i Medicare tax withheld</td><td style="text-align: right;">708</td></tr></table>	a Wages, tips, and other compensation	0		f State income tax withheld	1993	b Social security wages	0		(Name of state) .	MN	c Medicare wages and tips	0		g Local income tax withheld		d Social security tips	0		(Name of locality)		e Federal income tax withheld	4039		h Social security tax withheld	3029				i Medicare tax withheld	708	
<table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Wages, tips, and other compensation</td><td style="width: 10%; text-align: right;">0</td><td style="width: 10%;"></td><td style="width: 40%;">f State income tax withheld</td><td style="width: 10%; text-align: right;">1993</td></tr><tr><td>b Social security wages</td><td style="text-align: right;">0</td><td></td><td>(Name of state) .</td><td style="text-align: right;">MN</td></tr><tr><td>c Medicare wages and tips</td><td style="text-align: right;">0</td><td></td><td>g Local income tax withheld</td><td></td></tr><tr><td>d Social security tips</td><td style="text-align: right;">0</td><td></td><td>(Name of locality)</td><td></td></tr><tr><td>e Federal income tax withheld</td><td style="text-align: right;">4039</td><td></td><td>h Social security tax withheld</td><td style="text-align: right;">3029</td></tr><tr><td></td><td></td><td></td><td>i Medicare tax withheld</td><td style="text-align: right;">708</td></tr></table>	a Wages, tips, and other compensation	0		f State income tax withheld	1993	b Social security wages	0		(Name of state) .	MN	c Medicare wages and tips	0		g Local income tax withheld		d Social security tips	0		(Name of locality)		e Federal income tax withheld	4039		h Social security tax withheld	3029				i Medicare tax withheld	708					
a Wages, tips, and other compensation	0		f State income tax withheld	1993																															
b Social security wages	0		(Name of state) .	MN																															
c Medicare wages and tips	0		g Local income tax withheld																																
d Social security tips	0		(Name of locality)																																
e Federal income tax withheld	4039		h Social security tax withheld	3029																															
			i Medicare tax withheld	708																															
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc. <table style="width: 100%; border: none;"><tr><td style="width: 50%; vertical-align: top;"><table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Gross distribution</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 40%;">f Federal income tax withheld</td><td style="width: 10%;"></td></tr><tr><td>b Taxable amount</td><td></td><td></td><td>g State income tax withheld</td><td></td></tr><tr><td>c Taxable amount not determined</td><td><input type="checkbox"/></td><td></td><td>(Name of state) .</td><td></td></tr><tr><td>d Total distribution</td><td></td><td><input type="checkbox"/></td><td>h Local income tax withheld</td><td></td></tr><tr><td>e Capital gain (included on line 8b)</td><td></td><td></td><td>(Name of locality)</td><td></td></tr></table></td><td style="width: 50%; vertical-align: top;"><table style="width: 100%; border: none;"><tr><td style="width: 40%;">i Employee contributions</td><td style="width: 10%;"></td></tr><tr><td>j Distribution codes</td><td></td></tr></table></td></tr></table>				<table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Gross distribution</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 40%;">f Federal income tax withheld</td><td style="width: 10%;"></td></tr><tr><td>b Taxable amount</td><td></td><td></td><td>g State income tax withheld</td><td></td></tr><tr><td>c Taxable amount not determined</td><td><input type="checkbox"/></td><td></td><td>(Name of state) .</td><td></td></tr><tr><td>d Total distribution</td><td></td><td><input type="checkbox"/></td><td>h Local income tax withheld</td><td></td></tr><tr><td>e Capital gain (included on line 8b)</td><td></td><td></td><td>(Name of locality)</td><td></td></tr></table>	a Gross distribution			f Federal income tax withheld		b Taxable amount			g State income tax withheld		c Taxable amount not determined	<input type="checkbox"/>		(Name of state) .		d Total distribution		<input type="checkbox"/>	h Local income tax withheld		e Capital gain (included on line 8b)			(Name of locality)		<table style="width: 100%; border: none;"><tr><td style="width: 40%;">i Employee contributions</td><td style="width: 10%;"></td></tr><tr><td>j Distribution codes</td><td></td></tr></table>	i Employee contributions		j Distribution codes		
<table style="width: 100%; border: none;"><tr><td style="width: 40%;">a Gross distribution</td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 40%;">f Federal income tax withheld</td><td style="width: 10%;"></td></tr><tr><td>b Taxable amount</td><td></td><td></td><td>g State income tax withheld</td><td></td></tr><tr><td>c Taxable amount not determined</td><td><input type="checkbox"/></td><td></td><td>(Name of state) .</td><td></td></tr><tr><td>d Total distribution</td><td></td><td><input type="checkbox"/></td><td>h Local income tax withheld</td><td></td></tr><tr><td>e Capital gain (included on line 8b)</td><td></td><td></td><td>(Name of locality)</td><td></td></tr></table>	a Gross distribution			f Federal income tax withheld		b Taxable amount			g State income tax withheld		c Taxable amount not determined	<input type="checkbox"/>		(Name of state) .		d Total distribution		<input type="checkbox"/>	h Local income tax withheld		e Capital gain (included on line 8b)			(Name of locality)		<table style="width: 100%; border: none;"><tr><td style="width: 40%;">i Employee contributions</td><td style="width: 10%;"></td></tr><tr><td>j Distribution codes</td><td></td></tr></table>	i Employee contributions		j Distribution codes						
a Gross distribution			f Federal income tax withheld																																
b Taxable amount			g State income tax withheld																																
c Taxable amount not determined	<input type="checkbox"/>		(Name of state) .																																
d Total distribution		<input type="checkbox"/>	h Local income tax withheld																																
e Capital gain (included on line 8b)			(Name of locality)																																
i Employee contributions																																			
j Distribution codes																																			

9 How did you determine the amounts on lines 7 and 8 above?
Records provided by payer listed on Line 5.

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
Payer was unwilling to change amounts. Based on my direct personal knowledge that I was not engaged in a taxable activity with payer, I dispute that I was paid wages in the employ of payer.

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R, or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

☒ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		OMB No. 1545-0116 2020 Form 1099-NEC		Nonemployee Compensation	
		1 Nonemployee compensation \$ 0		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	2			
RECIPIENT'S name GANGESTAD, MIKE		3			
Street address (including apt. no.) [REDACTED]		4 Federal income tax withheld \$			
City or town, state or province, country, and ZIP or foreign postal code [REDACTED]					
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions) [REDACTED]		5 State tax withheld \$	6 State/Payer's state no. MN [REDACTED]	7 State income \$	

Form 1099-NEC

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "Payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of gains, profit, or income made in the course of a "trade or business" within the meaning of relevant law. Under penalty 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.

Michael A. Gangestad
3-14-2021

☒ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		OMB No. 1545-0116 2020 Form 1099-NEC		Nonemployee Compensation	
		1 Nonemployee compensation \$ 0		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	2			
RECIPIENT'S name GANGESTAD, MIKE		3			
Street address (including apt. no.) 1567 70TH AVE		4 Federal income tax withheld \$			
City or town, state or province, country, and ZIP or foreign postal code LUVERNE, MN 56156					
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions) [REDACTED]		5 State tax withheld \$	6 State/Payer's state no. MN / [REDACTED]	7 State income \$	

Form 1099-NEC

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "Payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of gains, profit, or income made in the course of a "trade or business" within the meaning of relevant law. Under penalty 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.

Michael A. Gangestad

3-14-2021