

Tax and Credits

Standard Deduction for—

- People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.
- All others:
 - Single, \$4,550
 - Head of household, \$6,650
 - Married filing jointly or Qualifying widow(er), \$7,600
 - Married filing separately, \$3,800

34	Amount from line 33 (adjusted gross income)		34	96388	
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here		35a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here		35b		
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		36	X 36582	
37	Subtract line 36 from line 34		37	X 59806	59,632
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32		38	14500	
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-		39	X 45306	45,132
40	Tax (see page 33). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		40	X 6814	6,769
41	Alternative minimum tax (see page 34). Attach Form 6251		41	X -	1,797
42	Add lines 40 and 41		42	X 6814	8,566
43	Foreign tax credit. Attach Form 1116 if required	43	-		
44	Credit for child and dependent care expenses. Attach Form 2441	44	-		
45	Credit for the elderly or the disabled. Attach Schedule R	45	-		
46	Education credits. Attach Form 8863	46	380		
47	Rental energy credit. See the worksheet on page 36	47	X -		600
48	Child tax credit (see page 37)	48	600		
49	Adoption credit. Attach Form 8839	49	-		
50	Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50	-		
51	Add lines 43 through 50. These are your total credits	51	X 980		1580
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52			

Other Taxes

53	Self-employment tax. Attach Schedule SE	53	-		
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	-		
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55	-		
56	Advance earned income credit payments from Form(s) W-2	56	-		
57	Household employment taxes. Attach Schedule H	57	-		
58	Add lines 52 through 57. This is your total tax	58	X 5834		6986

Payments

59	Federal income tax withheld from Forms W-2 and 1099	59	7281		
60	2001 estimated tax payments and amount applied from 2000 return	60	-		
61a	Earned income credit (EIC)	61a	-		
b	Nontaxable earned income	61b	-		
62	Excess social security and RRTA tax withheld (see page 51)	62	-		
63	Additional child tax credit. Attach Form 8812	63	-		
64	Amount paid with request for extension to file (see page 51)	64	-		
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	-		
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	7281		

Refund

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	X 1447		295
68a	Amount of line 67 you want refunded to you	68a	X 1447		295
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number				
69	Amount of line 67 you want applied to your 2002 estimated tax	69			

Amount You Owe

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70			
71	Estimated tax penalty. Also include on line 70	71			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? Yes. Complete the following. 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 tax collector) based on information which preparer has any knowledge.

Your signature: _____ Date: 7/5/02 Your occupation: Computer Tech Daytime phone number: _____

Spouse's signature: _____ Date: 7/6/02 Spouse's occupation: Nurse

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP code: _____ EIN: _____ Phone no.: () _____



P.O. Box 9013
HOLTSVILLE, NY 00501-9013

Letter Number: 2566(SC/CG)
Letter Date: 11/03/2003

Social Security Number:
[REDACTED]

Tax Year: 2001

Tax Form: 1040

Filing Status:
MARRIED SEPARATE

Contact Person:
Customer Service Rep.

Contact Telephone Number:
631-447-4984
(Not a toll free number)
Contact Hours:
5:00 PM - 10:00 PM

CHET L WEST
[REDACTED]

PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

We have no record of receiving your Form 1040, U.S. Individual Income Tax Return, for the tax year shown above. Therefore, we have computed your tax, penalties, and interest based on income reported to us by your employer(s), bank(s), etc., as shown on page 5 of this letter. We show our computation of your tax on Page 2. Since we computed your tax based on income only, it would be to your advantage to file your return(s) so that you can claim all of the exemptions, deductions, and credits that the law allows you.

Within 30 days from the date of this letter, we must receive one of the following:

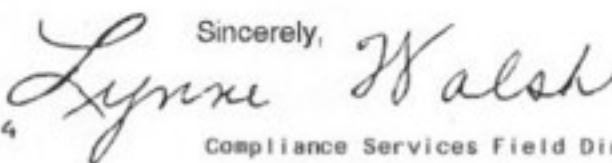
1. Your Form 1040 completed and signed, including all schedules and forms, with the cover letter;
2. The "Consent to Assessment and Collection" form on page 4 signed and dated;
3. A statement explaining why you believe you are not required to file, or information you would like us to consider; or
4. Your appeal to the proposed assessment. We've enclosed Publication 5, Appeal Rights and Preparation of Protests for Unagreed Cases, and Publication 1, Your Rights as a Taxpayer. These publications explain your rights concerning assessments and payment of tax.

If you cannot pay the full amount you owe, send as much as you can, and tell us when you can pay the rest. We may be able to arrange a payment agreement if you have filed all of your tax returns. If your contact person does not hear from you within 30 days, we will assess the amount of tax, penalties, and interest shown in our computation based on available income information.

You may order blank tax forms, schedules, instructions and publications by calling 1-800-829-3676 toll-free. Please allow 2 weeks from the date of your order for delivery.

If you have questions, you may write or call your contact person listed in this letter. If you write, give us your telephone number and the most convenient time for us to call. Please attach page 1 of this letter to your reply and use the enclosed envelope.

Enclosures:
Publications 1, 5, and 594
Notice 609

Sincerely,

Compliance Services Field Director

Return Envelope

Social Security Number: _____
Taxpayer Name:
CHET L WEST

Tax Form: 1040 Tax Year: 2001
Filing Status:
MARRIED SEPARATE

TAXPAYER CONSENT FORM

NET TAX INCREASE (TOTAL TAX minus PREPAID CREDITS)	\$9,860.00
PENALTIES:	
Failure-to-File Penalty	\$2,218.50
Failure-to-Pay Penalty	\$986.00
Estimated Tax Penalty	\$361.17

INTEREST (Calculated through 12-03-2003)	\$1,101.23
TOTAL AMOUNT DUE (through 12-03-2003)	\$14,526.90

If you disagree, you must respond to your contact person listed on page 1 of this letter and file your return(s) for the tax year listed above within 30 days.

If you agree with the information in this letter:

1. please sign the waiver shown below and use the enclosed envelope to send it to us, or
2. you wish to change the filing status or number of dependents used in our calculation, please indicate the appropriate filing status and fill in the dependent information in the space below. We will recalculate your tax based on the new information.

After we receive your consent, you may consider your case closed. We have 45 days to notify you if you qualify for exemption from this increase in tax, plus penalties and interest.

Filing Status: _____

Spouse's Name(if applicable) _____ Spouse's SSN: _____

Dependent(s):

Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____
Name: _____	Social Security Number: _____ - _____ - _____

WAIVER- Consent to Assessment and Collection

Subject to any changes I have indicated in filing status and dependents listed above, I consent to the immediate assessment and collection of the total amount due explained in this letter. I understand that by signing this waiver, I will not be able to exercise my appeal rights with the Internal Revenue Service or contest these tax years in the United States tax court, unless IRS determines additional deficiencies for these years.

_____ Your Signature	_____ Date	_____ Spouse's Signature(if applicable)	_____ Date
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Department of the Treasury
Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Date: October 27, 2004

CHET L. & VALERIE WEST
[Redacted]

Taxpayer Identification Number:
[Redacted]

Form: 1040 **Tax Year(s):** 2001

Person to Contact: Ms. Sims

Contact Identification Number: 0469526224

Contact Telephone Number: 1-866-899-9083 Ext 8649

Contact Fax Number: 801-620-2355

Contact Hours: Monday – Thursday
4:00 pm – 11:00 pm MST

Dear Mr. and Mrs. West:

We cannot accept the Form 1040 we received from you for 2001. We find it does not contain the information the law requires you to give, and it does not comply with certain Internal Revenue Code requirements.

We find that all or part of the jurat (perjury statement) on your return has been altered and/or you have omitted your signature. You have added or attached a statement disclaiming liability. Counsel for the Internal Revenue Service (IRS) has determined that this statement constitutes an addition to the jurat (perjury statement). The Internal Revenue Code requires that all returns contain the designated jurat (perjury statement) and that it be signed under penalties of perjury. The reduction, deletion, alteration, or restriction of meaning of the jurat (penalty statement) renders the return invalid and it cannot be processed.

The position you have taken has no basis in law and represents a frivolous position. The tax laws are very clear and have been tested in the courts – including the Supreme Court of the United States. Claims, such as yours, have been considered and rejected repeatedly as frivolous and without merit by the federal courts. Therefore, we will not respond to future correspondence from you concerning these same issues.

This letter is your notice of legal requirements for filing federal individual income tax returns. Please read the requirements and the explanation of the penalty shown in the enclosed Notice 555. Failure to file a required return may subject you to prosecution under Internal Revenue Code Section 7203.

In addition, failure to sign the jurat without alterations may result in your being assessed a \$500.00 penalty for filing a frivolous return and/or you being issued a notice of deficiency. A notice of deficiency is a legal notice stating the amount of the proposed tax increase and penalties and explaining your rights to file a petition with the United States Tax Court.

Please sign the enclosed jurat (both signatures are required on a joint return) and we will make it a part of your return. Signing this jurat (perjury statement) nullifies the disclaimer added or attached to your return for 2001.

Label

(See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

For the year Jan. 1-Dec. 31, 2001, or other tax year beginning , 2001, ending , 20

OMB No. 1545-0074

Your first name and initial <i>Chet L.</i>	Last name <i>West</i>	Your social security number [REDACTED]
If a joint return, spouse's first name and initial <i>Valerie B.</i>	Last name <i>West</i>	Spouse's social security number [REDACTED]
Home address (number and street), if you have a P.O. box, see page 19.		Apt. no.
City, town or post office, state and ZIP code. If you have a foreign address, see page 19.		

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

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? Yes No Yes No

Filing Status

Check only one box.

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here. ▶ _____

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child (year spouse died ▶ _____). (See page 19.)

Exemptions

If more than six dependents, see page 20.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 20)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed 2

No. of bases checked on 6a and 6b 2

No. of your children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see page 20) _____

Dependents on 6c not entered above _____

Add numbers entered on lines above 2

Income

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

If you did not get a W-2, see page 21.

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	-0-
8a Taxable interest. Attach Schedule B if required	8a	98-
b Tax-exempt interest. Do not include on line 8a	8b	
9 Ordinary dividends. Attach Schedule B if required	9	-
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	10	-
11 Alimony received	11	-
12 Business income or (loss). Attach Schedule C or C-EZ	12	-
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	-
14 Other gains or (losses). Attach Form 4797	14	-
15a Total IRA distributions	15a	
b Taxable amount (see page 23)	15b	-
16a Total pensions and annuities	16a	
b Taxable amount (see page 23)	16b	-
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-
18 Farm income or (loss). Attach Schedule F	18	-
19 Unemployment compensation	19	-
20a Social security benefits	20a	
b Taxable amount (see page 25)	20b	-
21 Other income. List type and amount (see page 27)	21	-
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	98-

Adjusted Gross Income

23 IRA deduction (see page 27)	23	
24 Student loan interest deduction (see page 28)	24	
25 Archer MSA deduction. Attach Form 8853	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed health insurance deduction (see page 30)	28	
29 Self-employed SEP, SIMPLE, and qualified plans	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN ▶	31a	
32 Add lines 23 through 31a	32	-0-
33 Subtract line 32 from line 22. This is your adjusted gross income ▶	33	98-

Tax and Credits

Standard Deduction for—

• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.

• All others:
 Single, \$4,550
 Head of household, \$6,650
 Married filing jointly or Qualifying widow(er), \$7,600
 Married filing separately, \$3,800

34	Amount from line 33 (adjusted gross income)		34	98	-
35a	Check if: <input type="checkbox"/> You were 65 or older. <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here				
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here				
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		36	7600	
37	Subtract line 36 from line 34		37	27502	-
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32		38	5800	-
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-		39	-0-	-
40	Tax (see page 33). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		40	-0-	-
41	Alternative minimum tax (see page 34). Attach Form 6251		41		
42	Add lines 40 and 41		42	-0-	-
43	Foreign tax credit. Attach Form 1116 if required	43			
44	Credit for child and dependent care expenses. Attach Form 2441	44			
45	Credit for the elderly or the disabled. Attach Schedule R	45			
46	Education credits. Attach Form 8863	46			
47	Rate reduction credit. See the worksheet on page 36	47			
48	Child tax credit (see page 37)	48			
49	Adoption credit. Attach Form 8839	49			
50	Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50			
51	Add lines 43 through 50. These are your total credits		51	-0-	-
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-		52	-0-	-

Other Taxes

53	Self-employment tax. Attach Schedule SE	53		-
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54		-
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55		-
56	Advance earned income credit payments from Form(s) W-2	56		-
57	Household employment taxes. Attach Schedule H	57		-
58	Add lines 52 through 57. This is your total tax	58		-0-

Payments

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59	14915	
60	2001 estimated tax payments and amount applied from 2000 return	60		
61a	Earned income credit (EIC)	61a		
b	Nontaxable earned income	61b		
62	Excess social security and RRTA tax withheld (see page 51)	62		
63	Additional child tax credit. Attach Form 8812	63		
64	Amount paid with request for extension to file (see page 51)	64		
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65		
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66		14915 -

Refund

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	14915	-
68a	Amount of line 67 you want refunded to you	68a	14915	
b	Routing number			
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number			
69	Amount of line 67 you want applied to your 2002 estimated tax	69		

Amount You Owe

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70		
71	Estimated tax penalty. Also include on line 70	71		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? Yes. Complete the following. 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 page 19. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	[Signature]	12/30/04	Tech	[Phone]
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
	[Signature]	12/30/04	Nurse	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
Distributions From Pensions, Annuities, Retirement or
Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**

OMB No.
1545-0458

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

1. Name (First, middle, last)
CHET L. WEST

2. Social security number (SSN)
[REDACTED]

3. Address
[REDACTED]

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 2001 (year).

5. Employer's or payer's name, address and ZIP code
[REDACTED]

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

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.)	-0-	f. Federal income tax withheld	6,596
b. Social security wages	-0-	g. State tax withheld (Name or state)	3,892
c. Medicare wages	-0-	CO	
d. Advance EIC payments	-0-	h. Local tax withheld (Name of locality)	-0-
e. Social security tips	-0-	i. Social security tax withheld	4,349
		j. Medicare tax withheld	1,017

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

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

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

Company provided records and the statutory language behind sections 3401 and 3121 and others.

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

Requested, but company refuses to issue forms correctly listing payments of "wages" as defined in 3401(a) and 3121(a) for fear of IRS retaliation. The amount listed as withheld on the W-2 it submitted are correct, however.

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 in relation 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
[REDACTED]

11. Date (mm/dd/yyyy)
12/30/01

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
Distributions From Pensions, Annuities, Retirement or
Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**OMB No.
1545-0458

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

1. Name (First, middle, last)
VALERIE B. WEST

2. Social security number (SSN)
[REDACTED]

3. Address
[REDACTED]

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 2001 (year)

5. Employer's or payer's name, address and ZIP code
[REDACTED]

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

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.)	-0-	f. Federal income tax withheld	685
b. Social security wages	-0-	g. State tax withheld (Name or state)	CO -0-
c. Medicare wages	-0-	h. Local tax withheld (Name of locality)	-0-
d. Advance EIC payments	-0-	i. Social security tax withheld	1841
e. Social security tips	-0-	j. Medicare tax withheld	430

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

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

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

Company provided records and the statutory language behind sections 3401 and 3121 and others.

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

Requested, but Company refuses to issue forms correctly listing payments of "wages" as defined in 3401(a) and 3121(a) for fear of IRS retaliation. The amount listed as withheld on the W-2 it submitted are correct, however.

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
[REDACTED]

11. Date (mm/dd/yyyy)
12/30/04



Department of the Treasury
Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Date: February 15, 2005

Taxpayer Identification Number: [REDACTED]

Form: 1040 Tax Year(s): 2001

Person to Contact: Ms. Sims

CHET L AND VALERIE B WEST
[REDACTED]

Contact Identification Number: 0469526224

Contact Telephone Number: 1-866-899-9083 Ext 864

Contact Fax Number: (801) 620-2354

Contact Hours: 5:00 PM to 11:00 PM MST
Monday - Thursday

Dear Mr. and Mrs. West:

Thank you for your Form 1040, dated April 5, 2002, concerning our examination of your income tax return for the year(s) shown above. We have accepted your return and are initiating the closing of your audit.

A revised report is attached for your information. It does not have to be returned. It explains the changes we made due to math errors on the return you submitted.

- **Sch A - Line 24** - Line 24 asks for the amount from Form 1040, Line 34. You entered the total of Lines 7 and 8a (\$105,082) from Form 1040, rather than the amount on Line 34 (\$96,388).
- **Sch A - Line 25** - The change on Line 24 resulted in Line 25 being changed from \$2,101 To \$1,928.
- **Sch A - Line 26** - The change on Line 24 resulted in Line 26 being changed from \$13,912 to \$14,086.
- **Sch A - Line 28** - The change on Line 24 resulted in Line 28 being changed from \$36,582 to \$36,756.
- **Form 1040 - Line 41** - Due to your preference items on Schedule A, you are liable for Alternative Minimum Tax. (See pages 3 and 4 of the attached Form CG-4945 Report which explains how this tax was calculated).
- **Form 1040 - Line 47** - Most individuals received the benefits of the new 10% rate in an advance payment of income tax based on their 2000 tax returns. You are eligible for this Rate Reduction Credit, but did not take it. Therefore, we have allowed you the \$600 credit on line 47, and it is included on your Form CG-4549 Report.
- The correct amount of your refund due to the math errors is \$295.00.

If you have any questions, please contact the person whose name, telephone number and contact hours are shown above. If you write, please include your telephone number, the hours you can be reached, and a copy of this letter.

Thank you for your cooperation.

Sincerely,

Kathie Sims

Tax Technician,
Exam SC Support

Enclosures:
Form CG-4549 (Revised Report)
Form 1040 (Revised)
Schedule A (Revised)
Copy of this letter
Envelope