

CLEARED BY STATUTE
FRESNO STATUTE TEAM
DATE

SEP 14 2005

0606W

28221/316/17505

Form 1040

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1998

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 1998, or other tax year beginning 1998, ending 19 OMB No. 1545-0074

ENVELOPE
SEP 04 2005
POSTMARK

Label

L A B E L H E R E	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		

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

Presidential Election Campaign (See page 18.)

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

RECEIVED
SEP 16 2005

Filing Status

- 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 18.) 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 19). (See page 18.)

Exemptions

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:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)
(1) First name	Last name			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **3**

No. of boxes checked on 6a and 6b: **2**

No. of your children on 6c who:

- lived with you: **1**
- did not live with you due to divorce or separation (see page 19):

Dependents on 6c not entered above:

Add numbers entered on lines above: **3**

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2. See Statement 1.	7	-0-
8a	Taxable interest. Attach Schedule B if required. See Statement 2.	8a	18
b	Tax-exempt interest. DO NOT include on line 8a.	8b	
9	Ordinary dividends. Attach Schedule PA if required.	9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 21)	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	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	Total IRA distributions	15a	
b	Taxable amount (see page 22)	15b	
16a	Total pensions and annuities	16a	
b	Taxable amount (see page 22)	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 24)	20b	
21	Other income. List type and amount—see page 24	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	18
23	IRA deduction (see page 25)	23	
24	Student loan interest deduction (see page 27)	24	
25	Medical savings account 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 28)	28	
29	Keogh and self-employed SEP and SIMPLE plans	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN		
32	Add lines 23 through 31a	32	
33	Subtract line 32 from line 22. This is your adjusted gross income	33	18

RECEIVED
1746

Adjusted Gross Income

INTERNAL REVENUE SERVICE
FRESNO, CA

If line 33 is under \$30,095 (under \$10,030 if a child did not live with you), see EIC inst. on page 36.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 51.

Cat. No. 11320B

Form 1040 (1998)

332

REVIEWED BY QRD-I

GK

Tax and Credits

Standard Deduction for Most People

Single: \$4,250
Head of household: \$6,250
Married filing jointly or Qualifying widow(er): \$7,100
Married filing separately: \$3,550

34 Amount from line 33 (adjusted gross income) 18
35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
36 Enter the larger of your itemized deductions from Schedule A, line 28, OR standard deduction shown on the left. 7,100
37 Subtract line 36 from line 34 -7,082
38 If line 34 is \$93,400 or less, multiply \$2,700 by the total number of exemptions claimed on line 6d. 8,100
39 Taxable income. Subtract line 38 from line 37. -0-
40 Tax. See page 30. Check if any tax from a Form(s) 8814 b Form 4972 -0-
41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Child tax credit (see page 31)
44 Education credits. Attach Form 8863
45 Adoption credit. Attach Form 8839
46 Foreign tax credit. Attach Form 1116 if required
47 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
48 Add lines 41 through 47. These are your total credits -0-
49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0- -0-

Other Taxes

50 Self-employment tax. Attach Schedule SE
51 Alternative minimum tax. Attach Form 6251
52 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required
54 Advance earned income credit payments from Form(s) W-2
55 Household employment taxes. Attach Schedule H
56 Add lines 49 through 55. This is your total tax -0-

Payments

Attach Forms W-2 and W-2G on the front. Also attach Form 1099-R if tax was withheld.

57 Federal income tax withheld from Forms W-2 and 1099 4,836
58 1998 estimated tax payments and amount applied from 1997 return
59a Earned income credit. Attach Schedule EIC if you have a qualifying child b Nontaxable earned income: amount and type
60 Additional child tax credit. Attach Form 8812
61 Amount paid with Form 4868 (request for extension)
62 Excess social security and RRTA tax withheld (see page 43)
63 Other payments. Check if from a Form 2439 b Form 4136
64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments 4,836

Refund

Have it directly deposited! See page 44 and fill in 66b, 66c, and 66d.

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID 4,836
66a Amount of line 65 you want REFUNDED TO YOU. 4,836
b Routing number
c Type: Checking Savings
d Account number
67 Amount of line 65 you want APPLIED TO YOUR 1999 ESTIMATED TAX 67

Amount You Owe

68 If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE.
69 Estimated tax penalty. Also include on line 68

Sign Here

Joint return? See page 18. Keep a copy for your records.

Paid Preparer's Use Only

ts, and to the best of my knowledge and on of which preparer has any knowledge.
Daytime telephone number (optional)
Preparer's social security no
EIN
ZIP code



These statements are part of our 1998 claim for refund of monies withheld from us and remitted to an agency of the United States government. Our claim for refund is made on a 1998 Form 1040 with supporting forms, schedules and/or disclosures.

Statement 1

Neither of us received "wages" during 1998. We rely on the definitions of the term "wages" found at 26 USC §§ 3401(a) and 3121(a) as well as the definitions of the terms "employee", "employer", "State", "United States" or "citizen [of the United States]" found in either or both of the foregoing sections. We also rely on the definitions of terms found at 26 USC § 7701 particularly the terms "trade or business" (§ 7701(a)(26)) and "includes" or "including" (§ 7701(c)) as well as the other terms as their definitions are set forth in the code and the statutes-at-large.

We dispute the allegation made by [REDACTED] that either or both of us have received "wages" from it during 1998, but agree that the withholding amounts reported are accurate.

We dispute the allegation made by [REDACTED] that either or both of us have received "wages" from it during 1998.

We dispute the allegation made by [REDACTED], LLC that either or both of us have received "wages" from it during 1998.

We dispute the allegations made by [REDACTED] and [REDACTED] that either or both of us were paid any amounts during 1998 in connection with a "trade or business" as that term is defined by 26 USC § 7701(a)(26) or in connection with any other taxable or regulated activity.

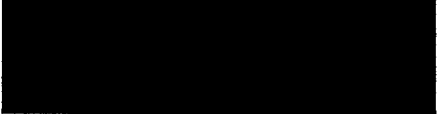


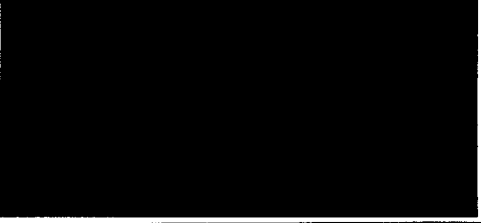


Dated this [REDACTED]
[REDACTED]

Statement 2

It is our understanding that [REDACTED] Bank operates under a federal grant of privilege. For this reason we do not dispute that interest paid by [REDACTED] Bank (\$ [REDACTED] interest paid in 1998) and is subject to Federal Income Taxes. At this time, we are, however, unclear as to the status of interest payments we received from [REDACTED] Credit Union (\$ [REDACTED] interest paid in 1998). Should we learn that [REDACTED] Credit Union operates under no such grant of Federal privilege, we reserve the right to amend and correct this return accordingly.

Dated this [REDACTED]
[REDACTED]

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. 		1 Rents \$	OMB No. 1545-0115 1998 Form 1099-MISC	Miscellaneous Income	
		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient
PAYER'S Federal identification number 	RECIPIENT'S identification number 	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name 		7 Nonemployee compensation \$ *****0.00	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the Internal Revenue Service. 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.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (optional)		11 	12 		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

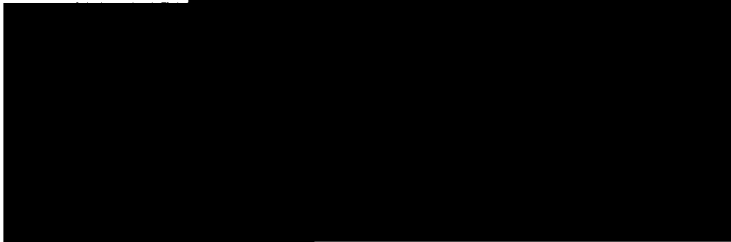
STATEMENT

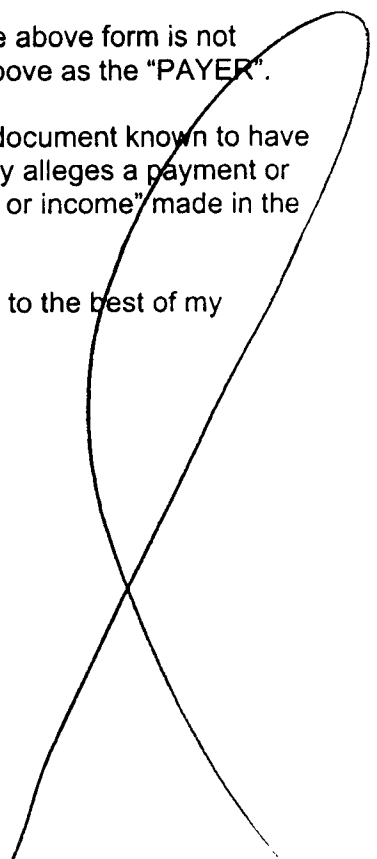
This statement includes the above presentation of a Form 1099-MISC. The above form is not intended to represent a corrected 1099-MISC filed by the party identified above as the "PAYER".

The corrected Form 1099-MISC, presented above, is submitted to rebut a document known to have been submitted by the party identified above as "PAYER" which erroneously alleges a payment or payments to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business".




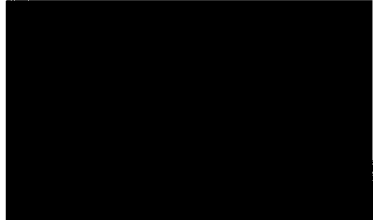


Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

Dated this 





CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. 		1 Rents \$	OMB No. 1545-0115 1998 Form 1099-MISC	Miscellaneous Income
PAYER'S Federal identification number 		2 Royalties \$	3 Other income \$	
RECIPIENT'S identification number 		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	This is important tax information and is being furnished to the Internal Revenue Service. 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.
RECIPIENT'S name 		6 Medical and health care payments \$	7 Nonemployee compensation \$ *****0.00	
Account number (optional)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	11 
15		12 	13 Excess golden parachute payments \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$
		\$		\$

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

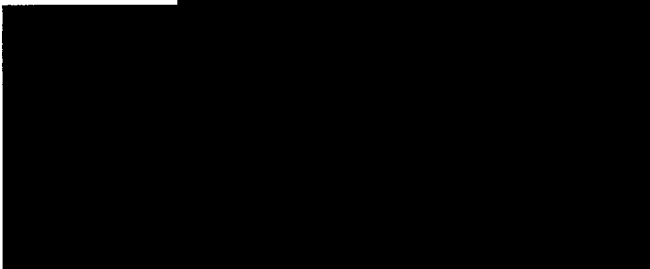
STATEMENT

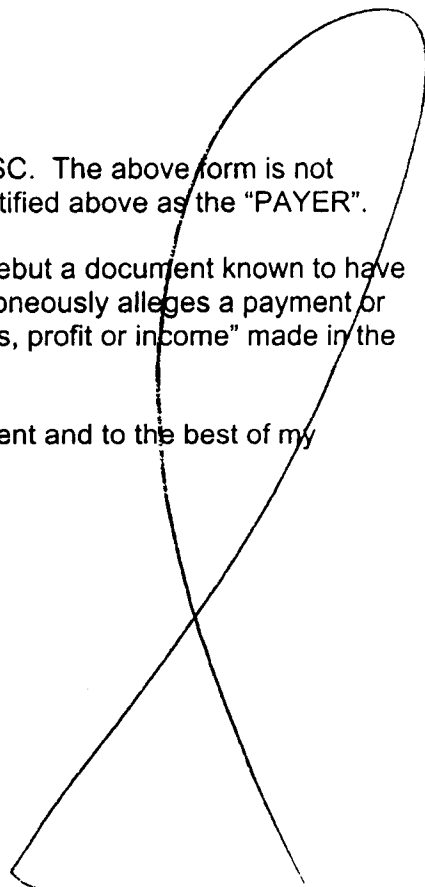
This statement includes the above presentation of a Form 1099-MISC. The above form is not intended to represent a corrected 1099-MISC filed by the party identified above as the "PAYER".

The corrected Form 1099-MISC, presented above, is submitted to rebut a document known to have been submitted by the party identified above as "PAYER" which erroneously alleges a payment or payments to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business".

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.

Dated this 





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

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

OMB No.
1545-0458

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

1. Name (First, middle, last) _____ 2. Social security number (SSN) _____

3. Address _____

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 1998 (year)

5. Employer's or payer's name, address and ZIP code _____ 6. Employer's or payer's identification number (if known) _____

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips reported and (4) all other compensation before deductions for taxes, insurance, etc.)	_____ -0-	f. Federal income tax withheld	_____ 1,354.86
b. Social security wages	_____ -0-	g. State tax withheld (Name or state)	_____ 1,163.50
c. Medicare wages	_____ -0-	h. Local tax withheld (Name of locality)	_____ None
d. Advance EIC payments	_____ -0-	i. Social security tax withheld	_____ 2,295.08
e. Social security tips	_____ -0-	j. Medicare tax withheld	_____ 536.77

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	_____ ---

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

School district provided records and the statutory language behind IRC §§ 3401, 3121 and other sections. I am unaware of the existence of any agreement pursuant to Section 215 of the Social Security Act to which the school district is a party.

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

Requested. The district has yet to issue forms correctly listing payments of "wages" as defined in IRC §§ 3401 (a) and 3121 (a). However, the amounts listed as withheld on the W-2 it submitted are correct.

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

Paperwork Reduction Act Notice:

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork 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.

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

Department of the Treasury - Internal Revenue Service
**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
Distributions From Pensions, Annuities, Retirement or
Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**
Attach to Form 1040, 1040A, 1040-EZ or 1040X

OMB No.
1545-0458

1. Name (First, middle, last) _____ 2. Social security number (SSN) _____

3. Address _____

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 1998 (year)

5. Employer's or payer's name, address and ZIP code _____ 6. Employer's or payer's identification number (if known) _____

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips /reported and (4) all other compensation before deductions for taxes, insurance, etc.)	-0-	f. Federal income tax withheld	Not Available
b. Social security wages	-0-	g. State tax withheld (Name or state)	Amount not available.
c. Medicare wages	-0-	h. Local tax withheld (Name of locality)	None
d. Advance EIC payments	-0-	i. Social security tax withheld	484.28 (est)
e. Social security tips	-0-	j. Medicare tax withheld	113.26 (est)

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	---

8. How did you determine the amounts in item 7 above?
Personal records and the statutory language behind IRC §§ 3401, 3121 and other sections. Amounts are in US Dollars.

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts.
The company is defunct and, therefore, unable to reissue the form correctly listing payments of "wages" as defined in IRC §§ 3401 (a) and 3121 (a). However, the amounts listed as withheld on the W-2 it provided to me are correct. That record is lost. I relied on other records for this report.

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.



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

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

OMB No.
1545-0458

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

1. Name (First, middle, last) _____ 2. Social security number (SSN) _____

3. Address _____

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 1998 (year)

5. Employer's or payer's name, address and ZIP code _____ 6. Employer's or payer's identification number (if known) _____

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips /reported and (4) all other compensation before deductions for taxes, insurance, etc.)	-0-	f. Federal income tax withheld	Not Available
b. Social security wages	-0-	g. State tax withheld (Name or state)	Amount not available.
c. Medicare wages	-0-	h. Local tax withheld (Name of locality)	None
d. Advance EIC payments	_____	i. Social security tax withheld	41.85 (est)
e. Social security tips	-0-	j. Medicare tax withheld	9.79 (est)

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	---

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

Personal Records and the statutory language behind IRC §§ 3401, 3121 and other sections. Amounts are in US Dollars. Company has been out of business for several years.

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

The company is defunct and, therefore, unable to reissue the form correctly listing payments of "wages" as defined in IRC §§ 3401 (a) and 3121 (a). However, the amounts listed as withheld on the W-2 it provided to me are correct. That record is lost. I relied on other records for this report.

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.