

Label
(See instructions on page 12.)
Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign

Filing Status

Check only one box.

Exemptions

If more than four dependents, see page 15.

Income

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

If you did not get a W-2, see page 19.

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

Adjusted Gross Income

Department of the Treasury—Internal Revenue Service

For the year Jan. 1-Dec. 31, 2007, or other tax year beginning , 2007, ending , 20

OMB No. 1545-0074

Your first name and initial **Ernest J.** Last name **Messersmith**

If a joint return, spouse's first name and initial Last name

Home address (number and street). If you have a P.O. box, see page 12. Apt. no. **2006**

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ☐ You ☐ Spouse

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐ Qualifying widow(er) with dependent child (see page 14)

6a ☒ Yourself. If someone can claim you as a dependent, 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) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 15)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b: 1

No. of children on 6c who:

- lived with you: 0
- did not live with you due to divorce or separation (see page 16): 0

Dependents on 6c not entered above: 0

Add numbers on lines above: 1

d Total number of exemptions claimed: 1

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	0	00
8a Taxable interest. Attach Schedule B if required	8a	0	00
b Tax-exempt interest. Do not include on line 8a	8b	0	
9a Ordinary dividends. Attach Schedule B if required	9a	0	00
b Qualified dividends (see page 19)	9b	0	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	0	00
11 Alimony received	11	0	00
12 Business income or (loss). Attach Schedule C or C-EZ	12	0	00
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0	00
14 Other gains or (losses). Attach Form 4797	14	0	00
15a IRA distributions	15a	0	
b Taxable amount (see page 21)	15b	0	00
16a Pensions and annuities	16a	0	
b Taxable amount (see page 22)	16b	0	00
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0	00
18 Farm income or (loss). Attach Schedule F	18	0	00
19 Unemployment compensation	19	0	00
20a Social security benefits	20a	0	
b Taxable amount (see page 24)	20b	0	00
21 Other income. List type and amount (see page 24)	21	0	00
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	0	00

23 Educator expenses (see page 26)	23	0	00
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0	00
25 Health savings account deduction. Attach Form 8889	25	0	00
26 Moving expenses. Attach Form 3903	26	0	00
27 One-half of self-employment tax. Attach Schedule SE	27	0	00
28 Self-employed SEP, SIMPLE, and qualified plans	28	0	00
29 Self-employed health insurance deduction (see page 26)	29	0	00
30 Penalty on early withdrawal of savings	30	0	00
31a Alimony paid b Recipient's SSN	31a	0	00
32 IRA deduction (see page 27)	32	0	00
33 Student loan interest deduction (see page 30)	33	0	00
34 Tuition and fees deduction. Attach Form 8917	34	0	00
35 Domestic production activities deduction. Attach Form 8903	35	0	00
36 Add lines 23 through 31a and 32 through 35	36	0	00
37 Subtract line 36 from line 22. This is your adjusted gross income	37	0	00

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	0	00
39a	Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b			
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5350	00
41	Subtract line 40 from line 38	41	-5350	00
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	42	3400	00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0	00
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	0	00
45	Alternative minimum tax (see page 36). Attach Form 6251	45	0	00
46	Add lines 44 and 45	46	0	00
47	Credit for child and dependent care expenses. Attach Form 2441	47	0	00
48	Credit for the elderly or the disabled. Attach Schedule R	48	0	00
49	Education credits. Attach Form 8863	49	0	00
50	Residential energy credits. Attach Form 5695	50	0	00
51	Foreign tax credit. Attach Form 1116 if required	51	0	00
52	Child tax credit (see page 39). Attach Form 8901 if required	52	0	00
53	Retirement savings contributions credit. Attach Form 8880	53	0	00
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54	0	00
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	0	00
56	Add lines 47 through 55. These are your total credits	56	0	00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0	00

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	0	00
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	0	00
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	0	00
61	Advance earned income credit payments from Form(s) W-2, box 9	61	0	00
62	Household employment taxes. Attach Schedule H	62	0	00
63	Add lines 57 through 62. This is your total tax	63	0	00

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2284	30
65	2007 estimated tax payments and amount applied from 2006 return	65	0	00
66a	Earned income credit (EIC)	66a	0	00
b	Nontaxable combat pay election 66b		0	00
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	0	00
68	Additional child tax credit. Attach Form 8812	68	0	00
69	Amount paid with request for extension to file (see page 59)	69	0	00
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	0	00
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	0	00
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	2284	30

Refund

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	2284	30
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	2284	30
b	Routing number			
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number			
75	Amount of line 73 you want applied to your 2008 estimated tax	75	0	
76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60	76	0	
77	Estimated tax penalty (see page 61)	77	0	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ 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.

Your signature Date Your occupation Daytime phone number

Joint return? See page 13.

03/29/2008
Hawaii Resident

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. 1545-0074

1 Type or print your first name and middle initial. **Last name**
Ernest J. Messersmith

2 Social security number (SSN)
[REDACTED]

3 Address
[REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2007,
I have been unable to obtain (or have received an incorrect) ☒ Form W-2 OR ☐ Form 1099-R.

I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code **6** Employer's or payer's identification number (if known)
CHARLEY S RESTAURANT INC
PO BOX 790570, PAIA, HI 96779
99-0178501

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0.00	g State income tax withheld	784.42
b Social security wages	0.00	(Name of state) <u>HAWAII</u>	
c Medicare wages and tips	0.00	h Local income tax withheld	0.00
d Advance EIC payment	0.00	(Name of locality)	
e Social security tips	0.00	i Social security tax withheld	1115.50
f Federal income tax withheld	907.92	j Medicare tax withheld	260.88

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

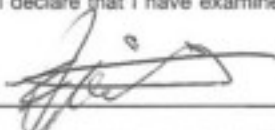
a Gross distribution	0.00	f Federal income tax withheld	0.00
b Taxable amount	0.00	g State income tax withheld	0.00
c Taxable amount not determined <input type="checkbox"/>		h Local income tax withheld	0.00
d Total distribution <input type="checkbox"/>		i Employee contributions	0.00
e Capital gain (included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

9 How did you determine the amounts on lines 7 and 8 above?
Statutory language behind IRC sections 3401, 3121 and others. The above listed employer provided W-2 which erroneously alleges payments of IRC section 3401, and 3121 wages hereby disputed.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
Did not request employer to issue forms correctly listing payments of "wages" as defined in IRC 3401(a) and 3121(a) to avoid unnecessary conflicted work environment. Nevertheless, the amounts listed as withheld on the W-2 as submitted are correct.

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

Signature ▶



Date ▶

03/29/2008

**Sign
Here**

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. RESEARCH CORPORATION OF THE UH 2800 WOODLAWN DRIVE SUITE 200 HONOLULU, HI 96822		1 Rents \$	OMB No. 1545-0115 2007 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient	
PAYER'S federal identification number 99-0115254	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$	6 Medical and health care payments \$		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 MESSERSMITH III, E. JOHN Street address (including apt. no.) [REDACTED] [REDACTED] City, state, and ZIP code [REDACTED]		7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$		
		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 [REDACTED]	12 [REDACTED]		
Account number (see instructions) D9738		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. HI/10016112	18 State income \$	

Form 1099-MISC

(keep for your records)

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". 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.



Saturday, March 29, 2008