

Label

(See instructions on page 14.)

Use the IRS label. Otherwise, please print or type.**Presidential Election Campaign**

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning 2008, ending 20		OMB No. 1545-0074
Your first name and initial T	Last name D	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 14.		▲ You must enter your SSN(s) above. ▲
Apt. no.		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		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 14) You Spouse**Filing Status**

Check only one box.

- 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. **C** **D**
- 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b			1
b <input type="checkbox"/> Spouse	No. of children on 6c who:			
c Dependents:				
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> Qualifying child for child tax credit (see page 17)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
d Total number of exemptions claimed				Add numbers on lines above ▶ 1

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 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	00
8a Taxable interest. Attach Schedule B if required	8a		
b Tax-exempt interest. Do not include on line 8a	8b		
9a Ordinary dividends. Attach Schedule B if required	9a		
b Qualified dividends (see page 21)	9b		
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 IRA distributions	15a		
b Taxable amount (see page 23)	15b		
16a Pensions and annuities	16a		
b Taxable amount (see page 24)	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 26)	20b		
21 Other income. List type and amount (see page 28)	21		
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	0	00

Adjusted Gross Income

23 Educator expenses (see page 28)	23		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 One-half of self-employment tax. Attach Schedule SE	27		
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction (see page 29)	29		
30 Penalty on early withdrawal of savings	30		
31a Alimony paid b Recipient's SSN ▶	31a		
32 IRA deduction (see page 30)	32		
33 Student loan interest deduction (see page 33)	33		
34 Tuition and fees deduction. Attach Form 8917	34		
35 Domestic production activities deduction. Attach Form 8903	35		
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, 39b, or 39c or who can be claimed as a dependent, see page 34.

• All others:
Single or Married filing separately, \$5,450

Married filing jointly or Qualifying widow(er), \$10,900

Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	0	00
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1944, <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 34 and check here ▶ 39b			
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c			
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5450	00
41	Subtract line 40 from line 38	41	(5450)	00
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3500	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 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0	00
45	Alternative minimum tax (see page 39). Attach Form 6251	45	0	00
46	Add lines 44 and 45	46	0	00
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Credit for the elderly or the disabled. Attach Schedule R	49		
50	Education credits. Attach Form 8863	50		
51	Retirement savings contributions credit. Attach Form 8880	51		
52	Child tax credit (see page 42). Attach Form 8901 if required	52		
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54		
55	Add lines 47 through 54. These are your total credits	55	0	00
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	0	00

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	8343	78
63	2008 estimated tax payments and amount applied from 2007 return	63		
64a	Earned income credit (EIC)	64a		
b	Nontaxable combat pay election <input type="checkbox"/> 64b			
65	Excess social security and tier 1 RRTA tax withheld (see page 61)	65		
66	Additional child tax credit. Attach Form 8812	66		
67	Amount paid with request for extension to file (see page 61)	67		
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68		
69	First-time homebuyer credit. Attach Form 5405	69		
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70		
71	Add lines 62 through 70. These are your total payments	71	8343	78

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	8343	78
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	73a	8343	78
b	Routing number <input type="text"/>			
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number <input type="text"/>			
74	Amount of line 72 you want applied to your 2009 estimated tax ▶	74		
75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75		
76	Estimated tax penalty (see page 65)	76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? Yes. Complete the following. No

Designee's name ▶ Phone no. ▶ () Personal identification number (PIN) ▶

Sign Here

Joint return? See page 15. Keep a copy for your records.

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
		Minnesota Citizen	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

4852

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. 1545-0074

Form
(Rev. January 2007)
Department of the Treasury
Internal Revenue Service

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

1 Type or print your first name and middle initial. Last name **2** Social security number (SSN)

T: _____ D: _____

3 Address _____

4 Enter year in space provided and check one box. For the tax year ending December 31, 2008 .
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)

Mississippi Dental Lab, 120 7th ave. so., South St. Paul, MN 55075

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

a Wages, tips, and other compensation	0	g State income tax withheld	2114.00
b Social security wages	0	(Name of state)	MN
c Medicare wages and tips	0	h Local income tax withheld	0
d Advance EIC payment	0	(Name of locality)	_____
e Social security tips	0	i Social security tax withheld	3172.04
f Federal income tax withheld	4430.00	j Medicare tax withheld	741.74

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

a Gross distribution	2319.26	f Federal income tax withheld	0
b Taxable amount	0	g State income tax withheld	0
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	0
d Total distribution	0	i Employee contributions	0
e Capital gain (included in 8b)	0	j Distribution codes	0

9 How did you determine the amounts on lines 7 and 8 above?
I was provided a W-2 which erroneously alleged payments of IRC Section 3121 & 3401 wages hereby DISPUTED.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. W-2 was issued before "wage" errors were noted. The amounts they list as withheld in line 7 are correct.

Sign Here

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

Signature ▶ _____

Date ▶ _____

T D

Wednesday, February 25th, 2009

Department of the Treasury
Internal Revenue Service

Re: 2008 Tax Return

Dear Sir/Madam:

Please find enclosed the original filing of my 2008 1040 Return. Please note that I have enclosed an attached 4852 corrected W-2 form properly documented, due to the fact that my company provided a W-2 which erroneously alleged payments of Internal Revenue Code (IRC) sections 3121 & 3401 wages that are hereby disputed.

They have listed payments as “wages” as defined in the Internal Revenue Code (IRC) sections 3401 (a) and 3121 (a). I am rebutting their claim, stating that I am a private-sector citizen (non-federal employee) employed by a private-sector company (non-federal entity) as defined in 3401 (c) (d). I am not employed in a “trade or business” nor am I an “officer of a corporation”. The amounts listed as withheld on the W-2 are correct, however.

I expect a full and complete refund within 30 days on my 2008 return as dictated in the Internal Revenue Code (IRC) Sec. 6402 (a) and Sec 6401 (b) (c).

Sincerely,

T D