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**IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**PETER ERIC HENDRICKSON and
DOREEN M. HENDRICKSON,
Defendants.**

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**Case No. 2:06-CV-11753
Judge Nancy G. Edmunds**

**DEFENDANTS' REPLY TO PLAINTIFF'S MOTION FOR SUMMARY
JUDGMENT**

U.S. DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
DETROIT-PSG
SEP 7 2006
M1 51

FILED

**NO TAX WAS DUE, NO TAX WAS REFUNDED, THUS PLAINTIFF HAS NO
STANDING TO BE MAINTAINING THIS "SUIT"**

As is pointed out in our previously-filed Motions To Dismiss For Lack Of Jurisdiction, For Failure To State A Claim Upon Which Relief Can Be Granted, Etc., the first, and therefore only relevant question is whether Plaintiff can show that it is already established that what was returned to Defendants in connection with 2002 and 2003 was an amount of TAX. Since that has not already been established, Plaintiff has no lawful authority for bringing this suit, and even less for bringing this Motion. Plaintiff takes pains in its Motion to obscure this fact-- even going so far as to deliberately leave this pre-eminent aspect of IRC §7405 unmentioned in its admissions as to the burdens it carries in this matter in the first section of its "argument".

Indeed, Plaintiff disingenuously titles that first section, "The Tax Refunds Were Erroneous", cunningly inviting the reader to presume as a foregone conclusion that the

return of Defendants' property the Plaintiff wishes to undo was a refund of tax. It was not. In similar bad faith, and spirit of cunning rather than forthrightness, Plaintiff litters its motion with references to the Defendants as "taxpayers", as though by sheer, wearying repetition it will hypnotize the reader into concluding that this is so.

The reason for these subterfuges is simple: Plaintiff has no legitimate case to make here, never HAS had a legitimate case to make, and knows it. This "action"-- a (nominal) federal civil suit seeking to establish a governmental claim to a mere \$3,172.30 (the actual cash total returned to Defendants in connection with 2002 and 2003)-- launched in the face of the Plaintiff's own acknowledgement of its illegitimacy as evidenced by the Department of the Treasury Certificates of Assessment attached hereto, is nothing but an utterly corrupt effort to intimidate readers of Defendant Peter Hendrickson's transformational revelations about the income tax set forth in 'Cracking the Code- The Fascinating Truth About Taxation In America' and at losthorizons.com; and to burden, harass and hinder the Defendants.

As noted above, **Plaintiff stipulates, by way of the Certificates of Assessment attached, that the property returned to us was not a refund of tax.** Further, by virtue of the fact that those Certificates, dated February 9th of this year, continue to acknowledge that we owed no tax for 2002 and 2003 in the face of Plaintiff's assertions and representations in this instant action, **Plaintiff admits that its arguments cannot prevail even within its own administrative world, as a matter of law.**

**PLAINTIFF'S ENTIRE ARGUMENT RESTS ON KIM HALBROOK'S
IGNORANT, AMBIGUOUS, AND IN ANY EVENT, REBUTTED ASSERTIONS**

Even if its underlying purposes were imagined to be sincere, Plaintiff's effort to draw this honorable Court into a Looking-Glass Land in which going forward with the suit comes first, and establishing the Plaintiff's right to go forward with the suit comes later, is improper on its face; indeed, it is itself an outright effort to evade the law. It also cannot be sustained even if Plaintiff's asserted motives and fanciful propositions were embraced wholesale.

Plaintiff's entire presentation rests on the opinions of Kim Halbrook, an unschooled functionary at Personnel Management, whose "declaration" explicitly declines to clearly state the details of the belief to which she is testifying, as was exhaustively pointed out in our reply to Plaintiff's "Brief In Opposition" to our Motions. Indeed, Halbrook is not even a person responsible for testifying on behalf of Personnel Management in regard to matters such as these.

While Halbrook may be the "Payroll/Human Resources Manager for Personnel Management, as she asserts in her declaration, she is not an officer or responsible party at the company, does not sign W-3 transmittal forms by which W-2 assertions are attested to, and was not even in her present position of limited responsibility and authority at Personnel Management during 2002 and 2003, the years about which she purports to testify. Indeed, she may well have not even worked at the company in ANY capacity during those years. In any event, she has no personal knowledge at all as to the matters about which she is making assertions— at best she is relaying what she perceives to be the content of records created by others.

Further, even if Halbrook's assertions were to be taken as meaning what Plaintiff suggests, they would be unavailing to Plaintiff's argument, because **Halbrook's assertions have been explicitly controverted by the sworn testimony on our tax returns and other documents.** Thus, Halbrook's assertions do not establish the right of the plaintiff to be bringing this suit, and cannot be made to do so. The Plaintiff cannot proceed with a suit under IRC §7405 in order to establish its right to proceed with a suit under IRC §7405.

THIS CONTEST HAS ALREADY BEEN FAIRLY FOUGHT OUT, ACCORDING TO THE RULES, AND PLAINTIFF'S ARGUMENT LOST

Finally, the "contest" regarding the virtues and significance of Halbrook's assertions has already taken place, and the Plaintiff's argument lost. The Plaintiff strains mightily to suggest to this honorable Court that the government was induced to issue the refunds of Defendants' property that Plaintiff wishes to have back by being misled, due to the Treasury Department and IRS's well-known Pollyanna-like demeanor, and practice of relying without question on the presentations of persons like us on our tax returns. Not only is this a proposition best suited for Jay Leno's evening comedy routine, but it is an outright lie to this honorable Court.

Even Kim Halbrook's declaration reports that the records at Personnel Management indicate that its side of the story was duly transmitted to the IRS in a timely fashion, meaning that the return of Defendant Peter Hendrickson's deposited property took place after proper consideration of what the Plaintiff would have us all imagine Halbrook's declaration asserts. For that matter, Defendant Peter Hendrickson's sworn Form 4852s, submitted as part of Defendants' returns for each year, explicitly point out to

the government that Personnel Management had issued W-2s not in agreement with the testimony on those form 4852s. The documents prepared by Defendant Doreen Hendrickson rebutting the 1099s created by Una Dworkin do the same with regard to those 1099s. Furthermore, the refunds issued as a result of Defendants' proper and lawful claims did not spring forth upon the receipt by the IRS of Defendants' tax returns. Months went by between the two events-- months during which the IRS repeatedly corresponded with Defendants on the subject of these refunds, including an initial refusal to issue the refund for 2002 without further information.

In short, **the government had all the evidence, processed all the evidence, applied and obeyed the law, and issued refunds accordingly.** The bad faith reflected in Plaintiff's effort to suggest otherwise is mind-boggling, and stomach-turning.

THE FACTS MUST BE VIEWED IN A LIGHT MOST FAVORABLE TO THE DEFENDANTS, AND IN ANY CASE, PLAINTIFF OFFERS NO FACTS TO SUPPORT ITS CONTENTIONS, HOWEVER THEY MAY BE VIEWED

Without regard to the untimeliness of Plaintiff's Motion for Summary Judgment, its inappropriateness in light of the fact that it has no lawful authority for having brought this suit in the first place, and all points made above, in considering such a motion the facts must be construed in favor of the non-moving party. To the degree that Kim Halbrook's declaration can be considered as constituting "facts", it, and every other assertion, conclusion and calculation relying upon it-- which is to say, everything presented by Plaintiff-- is explicitly contradicted, rebutted and defeated by the testimony and facts reflected on and in our tax returns and related documents.

“TERRY GRANT” HAS NO PERSONAL KNOWLEDGE WHATSOEVER OF ANYTHING RELEVANT TO THIS ACTION, AND DOES NOT EVEN PURPORT TO ASSERT ANY FACTS

The “Declaration of Terry Grant”, whose admission that this “name” is a “registered pseudonym” “authorized by the IRS” should make any decent American’s skin crawl, is of no legal significance whatsoever. As “Grant” itself confesses in paragraph 6 of its “declaration”, *“The preparation of this report [discussion of which is the sole subject of Grant’s “declaration”] did not constitute a formal audit or examination of the taxpayers’ (sic) 2002 or 2003 federal income tax liabilities or tax returns for the tax years at issue.”*

“Grant” goes on in paragraphs 7 and 11 of its “declaration” to further confess that *“The attached Form 4549 [the product of “Grant’s” INFORMAL contrivances, and the subject of his “declaration”] reflects (in blocks 1a and 1b), based on the Forms W-2 and 1099 information supplied by (1) Mr. Hendrickson’s former employer (sic); and (2) Una E. Dworkin (with respect to the non-employee compensation paid to Doreen M. Hendrickson)...”* Although “Grant” leaves out the word “only” in its admission, the fact is that its scribbles DO reflect ONLY the assertions of the relevant W-2s and 1099s--our tax return testimony is not considered in “Grant’s” consequently meaningless nonsense, as the law requires it to be in the real world. This explains, in part, why “Grant’s” efforts here DO NOT constitute a “formal audit or examination”. Were a formal “audit or examination” appropriate, our testimony would necessarily be included in the calculations and be accorded its due. It was not in this “informal” calculation because to have included it would have resulted in conclusions on “Grant’s” Form 4549 which would not suit the Plaintiff’s corrupt purposes in this action.

Since the assertions “Grant” is selectively favoring and upon which its entire “declaration” is based stand rebutted by evidence long since in the record (and re-introduced here), “Grant’s” self-described not-to-be-taken-seriously “report”, and the “declaration” with which it is presented, are so much wasted paper (and public revenue).

SHAUNA HENLINE HAS NO PERSONAL KNOWLEDGE WHATSOEVER OF ANYTHING RELEVANT TO THIS ACTION, AND NO FACTS TO ASSERT

The similar infirmity of the “Declaration of Shauna Henline”, where reliant upon the assertions of Kim Halbrook, has already been discussed broadly in our reply to Plaintiff’s “Brief In Opposition” to our pending “Motions to Dismiss, Etc.”. Among other observations, we pointed out that Henline is not personally competent to make assertions of any kind regarding Defendants’ earnings, and that therefore any and all conclusions she might arrive at concerning tax liabilities; the nature, character and legitimacy of testimony on our tax returns; or any other matter relevant to the instant action is purely a matter of opinion.

The opinion Henline offers in that regard is a corrupt and unprofessional opinion, as it is based on a deliberate exclusion of the testimony on our tax returns-- which is properly in the record-- in order to arrive at a conclusion favorable to the Plaintiff. Henline has, and asserts, no grounds or authority whatsoever to favor the testimony of Kim Halbrook, or anyone else, over that of the Defendants in arriving at her opinions. In fact, in light of the statutory specification first promulgated in Section 93 of the foundational income tax act, Henline’s legal and professional obligation is precisely the contrary:

"And be it further enacted, ... that any party, in his or her own behalf, ... shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, ... the amount of his or her annual income, ... liable to be assessed, ... and the same so declared shall be received as the sum upon which duties are to be assessed and collected." (Emphasis added)

HENLINE CAREFULLY DECLINES TO DESCRIBE DEFENDANTS' TAX RETURNS, OR THOSE OF 'CRACKING THE CODE-...' READERS AS IMPROPER, "FRIVOLOUS", FALSE OR FRAUDULENT

Henline's "declaration" merits a few further observations beyond the points already made, however, particularly insofar as her "declaration" is to be imagined as supporting Plaintiff's depraved prayer to this honorable Court to assist it in suppressing Defendant Peter Hendrickson's speech.

After her tedious ruminations about how the world would be if only IRS-approved testimony were allowed to have standing in legal contests, Henline proceeds to describe an IRS program called the "Frivolous Return Program", which she says operates out of the "Ogden Compliance Services Campus". She states (in paragraph 21 of her "declaration") that "*Near the end of 2004*" she and her colleagues began to observe "*a particular pattern or trend*" of filings with characteristics which Henline means to be taken as reflecting the knowledge communicated in 'Cracking the Code- The Fascinating Truth About Taxation In America'. She obviously hopes that this honorable Court will presume that the filings described qualify as "frivolous", simply by associating them with her discussion of this program.

However, throughout Henline's "declaration" in its entirety, she never once actually declares the returns she describes to be improper or frivolous. Indeed, she

doesn't even declare OUR returns to be improper or "frivolous". The closest she comes is to suggest that it was "erroneous" for us to include in our claim for refund the amounts withheld in connection with the possibility of Social Security and Medicare "wages" having been received. She doesn't trouble herself to explain how, in light of the fact that we DID NOT receive such "wages", the government has any proper right to keep that money...

Henline is really just trying to play a semantic game involving the fact that on certain tax-related forms, some amounts withheld are designated as "Federal income tax withheld", some as "Social security tax withheld" and some as "Medicare tax withheld", while the line on a 1040 for reporting the total amount withheld uses the expression "Federal income tax withheld". The fact is, the distinction of "federal income tax withheld", "Social security tax withheld" and "Medicare tax withheld" on certain forms is purely nominal, without any legal meaning-- the law explicitly declares "Social security" and "Medicare" taxes to be "income" taxes like any others.

Henline plays other semantic games in this portion of her "declaration" as well. She deploys the term "taxpayer" throughout her descriptions of the filings noted by her "Frivolous Return Program", in the apparent hope that the inference will be drawn that some filers are making claims unsuited to their status (although again, without actually saying so explicitly). However, when Henline specifically refers to those who have received refunds, she carefully uses the word "individuals", instead. Yet another of the endless examples of the bad faith underlying the "complaints" in this action.

HENLINE CONTRADICTS HERSELF IN HER DECLARATION-- PERHAPS WHILE SEEKING TO CONCEAL THREE YEARS OF SUSTAINED PROOF THAT RETURNS AND CLAIMS LIKE THOSE OF THE HENDRICKSONS ARE NOT IMPROPER, "FRIVOLOUS", FALSE OR FRAUDULENT

Further on in the "Frivolous Return Program" portion of her "declaration", in paragraph 24, Henline contradicts her earlier statement regarding timing. Now she says that the "*pattern or trend*" of filings to which she refers first caught the attention of her and her colleagues shortly after the publication of 'Cracking the Code-...' in July, 2003, rather than "*near the end of 2004*". There is about a year-and-a-half of spread between these two points on the calendar, suggesting that Henline is making this up as she goes along and lost track of her earlier fabrication by the time she got around to the later one. Another possibility is that she made the first assertion in deliberate service to her purposes in this carefully-crafted "declaration", and then had a failure of cunning and told the truth inadvertently with the second date.

We favor the latter of these two possibilities, as we suspect that Henline would prefer it to be imagined that it was only in late 2004 that the IRS began to take an interest in what Peter Hendrickson reveals about the law, and would prefer that the preceding 18 months to be forgotten. But it was not late 2004 before the IRS focused on this subject.

The truth is, the very week 'Cracking the Code-...' became available (which was actually late August of 2003), the IRS downloaded the content of Peter Hendrickson's website, losthorizons.com, as part of its immediate preparations for efforts to suppress his book and other speech-- in part by means of injunctions of the same sort being sought in the instant action. The IRS and Department of Justice formally launched those efforts in February of 2004, commencing three different legal actions over the course of the following 7 months-- two of them in this very Court-- and including in its evidence

packages the downloaded website content mentioned above. Each of these three actions was eventually dismissed on the government's own motions, raising a bar to its further pursuit of such efforts under the doctrine of res judicata.

The more significant aspect of this timing reality is the fact that the IRS has been intensely conscious of Peter Hendrickson and his speech for fully three years now. The agency has also been intensely conscious of the many, many filings made by Americans across this great country who have read 'Cracking the Code-...' and acted based upon what they have learned-- and really wishes it could stop them all. But, its gross obfuscations in the instant action notwithstanding, even the IRS recognizes the truth about these filings, and what the law requires. Thus, the agency has been routinely delivering complete refunds of every penny withheld from the (often) considerable earnings of these upstanding Americans-- including nominal "Social Security" and "Medicare" taxes-- during that entire period, without interruption.

Well over a million dollars worth of such refunds, respectfully issued by the federal and 22 state and local governments so far, are displayed at losthorizons.com, and many more have been reported as received but not made available for display. These refunds, the displayed host of which range from a largest single check of \$75,150.00 to a smallest of \$1.00, continue to this very day. The most recently dated federal refund check posted issued on August 11th, 2006-- every penny withheld from this upstanding American during 2003, plus interest. It shares page space with another issued July 17th, 2006, by the very Ogden "campus" at which Shauna Henline's "Frivolous Return

Program” operates. **Obviously, these filings are not in any way false, fraudulent, or “frivolous”, or anything but lawful, proper, and correct in every way.**

Many of these refunds have involved considerable personal contact between the Americans claiming them and IRS workers. Many filing readers, having no withheld property to reclaim, have instead secured transcripts of \$0 balances as posted in the IRS database. Others have had “Notices of Deficiencies” and levies withdrawn, or received reimbursement of money previously taken from them by garnishment. **Obviously, these filings are not in any way false, fraudulent, or “frivolous”, or anything but lawful, proper, and correct in every way.**

Indeed, just last week the Washington Post reported that throughout 2005, a year during which nearly \$1,000,000.00 worth of (merely the posted) refunds were issued, the IRS had a sophisticated “fraud detection” computer program in use, which specifically scrutinized every return on which a refund was claimed. Another administrative program in use since 1977 was also deployed during the same period, under which more than 120,000 refund claims WERE frozen last year. But not those claimed by these ‘Cracking the Code-...’ readers. **Obviously, this near million dollars worth of refunds claimed by readers of ‘Cracking the Code-...’ (and the many more received during 2005 but not available for display, and the others of the same character claimed before and since) DID NOT AND DO NOT QUALIFY AS FALSE OR FRAUDULENT.**

Needless to say, the same is true of the returns by which these claims were made.

CONCLUSION

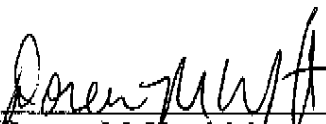
In light of the foregoing, and the affidavits and other material in its support which are attached, the Plaintiff's Motion for Summary Judgment should be DENIED, and Defendants' Motion to Dismiss this case should be granted, on the facts and as a matter of law, along with such other relief as this Honorable Court finds should be accorded to Defendants in the interest of justice.

Dated this the 7th day of September, 2006

Respectfully submitted



Peter E. Hendrickson



Doreen M. Hendrickson
232 Oriole Rd.
Commerce Twp, Michigan 48382
(248) 366-6858

Attachments:

- Affidavit of Peter E. Hendrickson
- Affidavit of Doreen M. Hendrickson
- Certified copy of the Hendricksons' 2002 tax return
- Certified copy of the Hendricksons' 2003 tax return
- Certified copy of the USA Dept. of Treasury Certificate of Assessment for the Hendricksons for the year 2002 as introduced into evidence by the Plaintiff
- Certified copy of the USA Dept. of Treasury Certificate of Assessment for the Hendricksons for the year 2003 as introduced into evidence by the Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that on September 7th, 2006, a true and correct copy of the above and foregoing document was served on the Plaintiff as listed below by First Class Mail to:

Robert D. Metcalfe
Trial Attorney Tax Division
U.S. Department of Justice
P.O. Box 7238
Ben Franklin Station
Washington, DC 20044



Peter Eric Hendrickson

Affidavit

I am Peter E. Hendrickson, a man born, and presently living, in Michigan; older than the age of majority; and of sound mind.

I have personal knowledge of the facts set forth in this affidavit, and, if called upon to testify to them, could and would do so competently. Further, I certify that the accompanying copies of the sworn 2002 and 2003 tax return instruments of Peter and Doreen Hendrickson, themselves affidavits and to be considered as such for the purposes of the reply to Plaintiff's Motion for Summary Judgment to which they are attached, are true copies of the original filed documents; and that the accompanying copies of the United States of America Department of Treasury Certificates of Assessment for Peter E. and Doreen M. Hendrickson for the years 2002 and 2003 are true copies of the documents of the same description entered into evidence by the Plaintiff in the instant action.

I am a private-sector, non-federally-connected individual.

I have no ongoing administrative relationship of any kind with the federal government, and had none during 2002 or 2003.

No federal income tax was or is due and owing from Doreen M. Hendrickson or myself for the years 2002 and 2003 except as is indicated on the tax returns she and I filed for those years.

The federal refunds claimed by Doreen M. Hendrickson and myself for 2002 and 2003 did not exceed by one penny the amounts withheld during those years, and properly reflected the amount of tax assessed, due and owing.

Nothing in my book, 'Cracking the Code- The Fascinating Truth About Taxation in America' is false or fraudulent, nor is anything on my website, losthorizons.com.

Upon information and belief, Kim Halbrook is not a CPA, a lawyer, or in any other way qualified to offer even an educated guess as to whether the affiant was an "employee" of Personnel Management, Inc. as that term is defined in the income tax laws; that Personnel Management, Inc. is or was an "employer" as that term is defined in the income tax laws; that affiant was ever in "employment" as that term is defined in the internal revenue laws; or that affiant was ever paid "wages" as that term is defined in the income tax laws.

Upon information and belief, Shauna Henline has no personal knowledge whatsoever as to the nature of affiant's relationship with Personnel Management, Inc., the nature or legal status of his receipts, or anything else relevant to the instant action.

Upon information and belief, "Terry Grant" has no personal knowledge whatsoever as to the nature of affiant's relationship with Personnel Management, Inc., the nature or legal status of his receipts, or anything else relevant to the instant action.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 7th day of September, 2006.



Peter E. Hendrickson

Affidavit

I am Doreen M. Hendrickson, a woman born, and presently living, in Michigan; older than the age of majority; and of sound mind.

I have personal knowledge of the facts set forth in this affidavit, and, if called upon to testify to them, could and would do so competently. Further, I certify that the accompanying copies of the sworn 2002 and 2003 tax return instruments of Peter and Doreen Hendrickson, themselves affidavits and to be considered as such for the purposes of the reply to Plaintiff's Motion for Summary Judgment to which they are attached, are true copies of the original filed documents; and that the accompanying copies of the United States of America Department of Treasury Certificates of Assessment for Peter E. and Doreen M. Hendrickson for the years 2002 and 2003 are true copies of the documents of the same description entered into evidence by the Plaintiff in the instant action.

I am a private-sector, non-federally-connected individual.

I have no ongoing administrative relationship of any kind with the federal government, and had none during 2002 or 2003.

No federal income tax was or is due and owing from Peter E. Hendrickson or myself for the years 2002 and 2003 except as is indicated on the tax returns he and I filed for those years.

The federal refunds claimed by Peter E. Hendrickson and myself for 2002 and 2003 did not exceed by one penny the amounts withheld during those years, and properly reflected the amount of tax assessed, due and owing.


Upon information and belief, Kim Halbrook is not a CPA, a lawyer, or in any other way qualified to offer even an educated guess as to whether Peter Hendrickson was an "employee" of Personnel Management, Inc. as that term is defined in the income tax laws; that Personnel Management, Inc. is or was an "employer" as that term is defined in the income tax laws; that Peter Hendrickson was ever in "employment" as that term is defined in the internal revenue laws; or was ever paid "wages" as that term is defined in the income tax laws.

Upon information and belief, Shauna Henline has no personal knowledge whatsoever as to the nature of affiant's relationship with Una E. Dworkin, the nature or legal status of her receipts, or anything else relevant to the instant action.

Upon information and belief, "Terry Grant" has no personal knowledge whatsoever as to the nature of affiant's relationship with Una E. Dworkin, the nature or legal status of her receipts, or anything else relevant to the instant action.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 7th day of September, 2006.



Doreen M. Hendrickson

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 9, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Peter E. & Doreen M. Hendrickson, SSN: and Spouse SSN: , for U.S. Individual Income Tax Return (Form (1040), for tax period December 31, 2002, consisting of two pages.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Linda L. Drake
Supervisor Accounting Technician
Ogden W&I Submission Processing
SW Delegation Order 198



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 20.00			
08-25-2003	RETURN FILED & TAX ASSESSED 08221-236-16503-3		0.00	09-29-2003
04-15-2003	WITHHOLDING & EXCESS FICA		10,152.96	
03-21-2003	EXTENSION OF TIME TO FILE EXT. DATE 08-15-2003			
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,699.86)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200112		(6,521.11)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,931.99)	

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN: . . .

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Linda L. Drake

TITLE: Supervisor Accounting Technician, Ogden W&I Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 02/09/2006

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 9, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Peter E. & Doreen M. Hendrickson, SSN: and Spouse SSN: , for U.S. Individual Income Tax Return (Form (1040), for tax period December 31, 2003, consisting of two pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script, appearing to read "Linda L. Drake".

Linda L. Drake
Supervisor Accounting Technician
Ogden W&I Submission Processing
SW Delegation Order 198



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 286.00			
04-15-2004	RETURN FILED & TAX ASSESSED 09221-105-38349-4 200419		28.34	05-24-2004
04-15-2004	WITHHOLDING & EXCESS FICA		10,256.34	
04-15-2004	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(5,551.44)	
04-15-2004	CREDIT TRANSFERRED		(515.66)	
04-15-2004	CREDIT TRANSFERRED		(553.17)	
04-15-2004	CREDIT TRANSFERRED		(529.18)	
06-14-2004	OVERPAID CREDIT APPLIED		32.91	
10-04-2004	REFUND		(3,172.30)	
10-04-2004	INTEREST DUE TAXPAYER		60.84	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Linda L. Drake

TITLE: Supervisor Accounting Technician, Ogden W&I Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 02/09/2006

Label

(See instructions on page 21.)

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

Presidential Election Campaign (See page 21.)

Form fields for name, address, and social security number. Includes handwritten entries: Peter E. Handrickson, 222 S. ...

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 jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions

If more than five dependents, see page 22.

Exemption table with columns for dependent name, SSN, and relationship. Includes checkboxes for 'Yourself' and 'Spouse'.

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 23.

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

Table with 13 rows of income categories (7-22) and columns for taxable amounts.

Adjusted Gross Income

Table with 10 rows of adjustments (23-35) and columns for adjusted gross income.

Tax and Credits

Standard Deduction for—

- People who checked any box on line 37a or 37b or who can be claimed as a dependent, see page 34.
- All others:
 - Single, \$4,700
 - Head of household, \$6,900
 - Married filing jointly or Qualifying widow(er), \$7,850
 - Married filing separately, \$3,925

36 Amount from line 35 (adjusted gross income)

37a Check if: You were 65 or older, Blind, Spouse was 65 or older, Blind. Add the number of boxes checked above and enter the total here **▶ 37a**

b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here **▶ 37b**

38 Itemized deductions (from Schedule A) or your standard deduction (see left margin)

39 Subtract line 38 from line 36

40 If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet on page 35

41 Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-

42 Tax (see page 36). Check if any tax is from: **a** Form(s) 8814 **b** Form 4972

43 Alternative minimum tax (see page 37). Attach Form 6251

44 Add lines 42 and 43

45 Foreign tax credit. Attach Form 1116 if required

46 Credit for child and dependent care expenses. Attach Form 2441

47 Credit for the elderly or the disabled. Attach Schedule R

48 Education credits. Attach Form 8863

49 Retirement savings contributions credit. Attach Form 8880

50 Child tax credit (see page 39)

51 Adoption credit. Attach Form 8839

52 Credits from: **a** Form 8396 **b** Form 8859

53 Other credits. Check applicable box(es): **a** Form 3800 **b** Form 8801 **c** Specify _____

54 Add lines 45 through 53. These are your total credits

55 Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-

36		
37a		
38	7850	
39	(7850)	
40	1000	
41	(1000)	
42	42	
43		
44	0	
45		
46		
47		
48		
49		
50		
51		
52		
53		
54		
55		

Other Taxes

56 Self-employment tax. Attach Schedule SE

57 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

58 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required

59 Advance earned income credit payments from Form(s) W-2

60 Household employment taxes. Attach Schedule H

61 Add lines 55 through 60. This is your total tax

56		
57		
58		
59		
60		
61		

Payments

If you have a qualifying child, attach Schedule EIC

62 Federal income tax withheld from Forms W-2 and 1099

63 2002 estimated tax payments and amount applied from 2001 return

64 Earned income credit (EIC)

65 Excess social security and tier 1 RRTA tax withheld (see page 56)

66 Additional child tax credit. Attach Form 8812

67 Amount paid with request for extension to file (see page 56)

68 Other payments from: **a** Form 2439 **b** Form 4136 **c** Form 8885

69 Add lines 62 through 68. These are your total payments

62	10,152	96
63		
64		
65		
66		
67		
68		

69	10,152	96
70	10,152	96
71a	10,152	96

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

70 If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid

71a Amount of line 70 you want refunded to you

b Routing number **c** Type: Checking Savings

d Account number

72 Amount of line 70 you want applied to your 2003 estimated tax **▶ 72**

70	10,152	96
71a	10,152	96
72		

Amount You Owe

73 Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57

74 Estimated tax penalty (see page 57)

73		
74		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? 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 21. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
<i>[Signature]</i>	8-12-03	CPA	() () () ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>[Signature]</i>	8/12/03	PERSON	

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP code EIN Preparer's SSN or PTIN

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) Peter E. Hendrickson 2. Social security number (SSN)

3. Address
232 Oriole Rd. Commerce Twp., MI 48382

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 hereby notify 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 2002 (year)

5. Employer's or payer's name, address and ZIP code Personnel Management, Inc. 30057 Orchard Lake Rd., Ste 100 Farmington Hills, MI 48334 6. Employer's or payer's identification number (if known) 38-1469205

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.)	<u>-0-</u>	f. Federal income tax withheld	<u>\$5642.20</u>
b. Social security wages	<u>-0-</u>	g. State tax withheld (Name or state)	<u>\$1907.98 (MI)</u>
c. Medicare wages	<u>-0-</u>	h. Local tax withheld (Name of locality)	<u>-0-</u>
d. Advance EIC payments	<u>-0-</u>	i. Social security tax withheld	<u>\$3655.83</u>
e. Social security tips	<u>-0-</u>	j. Medicare tax withheld	<u>\$854.93</u>

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

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

8. How did you determine the amounts in Item 7 above?
Company provided records and the statutory language behind IRC 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.
Request, but the company refuses to issue forms correctly listing payments of "wages as defined in 3401(a) and 3121(a)" for fear of IRS retaliation. The amounts 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  11. Date (mmddyyyy) 08/12/03

9595

 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Una E. Dworkin 33904 Old Timber Farmington Hills, MI 48331-1528		1 Rents \$	OMB No. 1545-0115 2002 Form 1099-MISC	Miscellaneous Income
PAYER'S Federal identification number 38-2632804		2 Royalties \$	3 Other income \$	
RECIPIENT'S identification number 8455784	RECIPIENT'S name Doreen Hendrickson	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
Street address (including apt. no.) 232 Oriole Rd.	City, state, and ZIP code Commerce Twp., MI 48382	6 Medical and health care payments \$	7 Nonemployee compensation \$ -0-	
Account number (optional)	2nd TIN not <input type="checkbox"/>	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 \$
15		11	12	
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Copy A
For
Internal Revenue
Service Center
File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2002 General
Instructions for
Forms 1099,
1098, 5498,
and W-2G.**

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

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.

Doreen Hendrickson
Doreen Hendrickson

8/11/02
Date

Label

(See instructions on page 19.)
Use the IRS label. Otherwise, please print or type.

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning 2003, ending 20		OMB No. 1545-0074
Your first name and initial <i>Peter E.</i>	Last name <i>Landick</i>	Your social security number
If a joint return, spouse's first name and initial <i>Doreen M.</i>	Last name <i>Landick</i>	
Home address (number and street). If you have a P.O. box, see page 19 <i>210 South St.</i>		<p>▲ Important! ▲ You must enter your SSN(s) above.</p>
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. <i>Cambridge, MA 02142</i>		

Presidential Election Campaign
(See page 19.)

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? You Yes No Spouse Yes No

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. ▶
- 4 Head of household (with qualifying person). (See page 20.) 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 20.)

Exemptions

If more than five dependents, see page 21.

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

(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 21)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed No. of boxes checked on 6a and 6b 2
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 21)
Dependents on 6c not entered above
Add numbers 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 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	270
8a	Taxable interest. Attach Schedule B if required	8a	270
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 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13a	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13a	
b	If box on 13a is checked, enter post-May 5 capital gain distributions	13b	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 25)	15b	283 44
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	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 27)	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	286 14
23	Educator expenses (see page 29)	23	
24	IRA deduction (see page 29)	24	
25	Student loan interest deduction (see page 31)	25	
26	Tuition and fees deduction (see page 32)	26	
27	Moving expenses. Attach Form 3903	27	
28	One-half of self-employment tax. Attach Schedule SE	28	
29	Self-employed health insurance deduction (see page 33)	29	
30	Self-employed SEP, SIMPLE, and qualified plans	30	
31	Penalty on early withdrawal of savings	31	
32a	Alimony paid b Recipient's SSN ▶	32a	
33	Add lines 23 through 32a	33	
34	Subtract line 33 from line 22. This is your adjusted gross income ▶	34	286 14

Adjusted Gross Income

Tax and Credits

Standard Deduction for—

- People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.
- All others:
 - Single or Married filing separately, \$4,750
 - Married filing jointly or Qualifying widow(er), \$9,500
 - Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	386	14
36a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind. Total boxes checked ▶ 36a			
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>			
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	9500	00
38	Subtract line 37 from line 35	38	<9213	86>
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39	6100	00
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	<15313	86>
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	41	-0-	
42	Alternative minimum tax (see page 38). Attach Form 6251	42		
43	Add lines 41 and 42	43	-0-	
44	Foreign tax credit. Attach Form 1116 if required	44		
45	Credit for child and dependent care expenses. Attach Form 2441	45		
46	Credit for the elderly or the disabled. Attach Schedule R	46		
47	Education credits. Attach Form 8863	47		
48	Retirement savings contributions credit. Attach Form 8880	48		
49	Child tax credit (see page 40)	49		
50	Adoption credit. Attach Form 8839	50		
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51		
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify _____	52		
53	Add lines 44 through 52. These are your total credits	53	-0-	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-	54	-0-	

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	-0-	
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	-0-	
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	28	34
58	Advance earned income credit payments from Form(s) W-2	58	-0-	
59	Household employment taxes. Attach Schedule H	59	-0-	
60	Add lines 54 through 59. This is your total tax	60	28	34

Payments

If you have a qualifying child, attach Schedule EIC

61	Federal income tax withheld from Forms W-2 and 1099	61	10,256	34
62	2003 estimated tax payments and amount applied from 2002 return	62	-0-	
63	Earned income credit (EIC)	63	-0-	
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	-0-	
65	Additional child tax credit. Attach Form 8812	65	-0-	
66	Amount paid with request for extension to file (see page 56)	66	-0-	
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	67	-0-	
68	Add lines 61 through 67. These are your total payments	68	10,228	00

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	10,228	00
70a	Amount of line 69 you want refunded to you	70a	10,228	00
b	Routing number			
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number			
71	Amount of line 69 you want applied to your 2004 estimated tax	71		

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72		
73	Estimated tax penalty (see page 58)	73		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? Yes. Complete the following. No

Designer'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 4-07-04	Your occupation American Citizens	Daytime phone number ()
Spouse's signature. If a joint return, both must sign. 	Date 4-07-04	Spouse's occupation American Citizens	

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.	

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) **Peter E. Hendrickson** 2. Social security number (SSN)

3. Address
232 Oriole Rd. Commerce Twp., Michigan 48382

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 hereby notify 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 2003 (year)

5. Employer's or payer's name, address and ZIP code **Personnel Management Inc.** 6. Employer's or payer's identification number (if known) **38-1469205**
30057 Orchard Lake Rd. Ste 100, Farmington Hills, Michigan 48334

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	\$5620.02
b. Social security wages	-	g. State tax withheld (Name or state)	\$1942.80 MI
c. Medicare wages	-0-	h. Local tax withheld (Name of locality)	-0-
d. Advance EIC payments	-	i. Social security tax withheld	\$3757.60
e. Social security tips	-0-	j. Medicare tax withheld	\$878.72

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?

Company provided records and the statutory language behind IRC 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. Request, but the company refuses to issue forms correctly listing payments of "wages as defined in 3401(a) and 3121(a) for fear of IRS retaliation. The amounts 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 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 10 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  11. Date (mm/dd/yyyy) **03/24/04**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Una E. Dworkin 33904 Old Timber Farmington Hills, MI 48331-1528		1 Rents \$	OMB No. 1545-0115 2003	Miscellaneous Income
		2 Royalties \$	Form 1099-MISC	
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S Federal identification number 38-2632804	RECIPIENT'S identification number 	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient
RECIPIENT'S name Doreen Hendrickson	7 Nonemployee compensation \$ -0-	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.	
Street address (including apt. no.) 232 Oriole	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 \$		
City, state, and ZIP code Commerce Twp MI 48382	11	12		
Account number (optional)	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

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.


Doreen Hendrickson

03/24/04
Date