<table>
<thead>
<tr>
<th>Account Number</th>
<th>15a Sec 408A deferrals</th>
<th>15b Sec 408A income</th>
<th>16 State tax withheld</th>
<th>17 State/Payer's state no.</th>
<th>18 State income</th>
</tr>
</thead>
<tbody>
<tr>
<td>45000-0009</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Important Tax Return Document Enclosed**

Raymond E. Rabalais  
Ind. Executor U/W RE Rabalis Sr.  
737 Commerce Dr.  
Oakland, CA 98722

Instructions for Recipients

Account number. May show an account or other unique number the payer assigned to distinguish your account. Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is $400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334, Tax Guide for Small Business, for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return. For 2006:

**Boxes 1 and 2.** Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, see Pub. 544, Sales and Other Dispositions of Assets.

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, Box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040). For royalties on timber, coal, and iron ore, see Pub. 544, Sales and Other Dispositions of Assets.

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, Box 7 may show cash you received for the sale of fish. It may include catch or sale of fish, report this amount on Schedule D (Form 1040). For royalties on timber, coal, and iron ore, see Pub. 544, Sales and Other Dispositions of Assets.

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, Box 7 may show cash you received for the sale of fish. It may include catch or sale of fish, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You may use Form W-2 instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare taxes. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee, report this amount on line 7 of Form 1040 and call the IRS for information on how to report any social security and Medicare taxes.
Settings for letter size blank pressure seal form PSEMPZ
Form 1099-Miscellaneous, instructions showing on mailer face.