

Pages

Department of the Treasury—Internal Revenue Service

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99)

2015

OMB No. 1545-0074

Your first name and initial: Mark R; Last name: Voorhes; Your social security number: [redacted]; Spouse's social security number: [redacted]

Home address (number and street): [redacted]; APT. no.: [redacted]; Make sure the SSN(s) above are correct.

City, town or post office, state, and ZIP code: Fort Collins, CO 80521; Presidential Election Campaign: [redacted]

Foreign country name: [redacted]; Foreign province/state/county: [redacted]; Foreign postal code: [redacted]; Check box for tax refund: [redacted]

Income table with 5 columns: Line number, Description, Column 1, Column 2, Column 3. Includes lines 1-6 for wages, interest, unemployment, adjusted gross income, and taxable income.

Payments, Credits, and Tax table with 5 columns: Line number, Description, Column 1, Column 2, Column 3. Includes lines 7-12 for federal tax withheld, EIC, combat pay, total payments, tax, and total tax.

Refund section with line 13a (refund calculation) and lines 13b-d (routing and account numbers).

Amount You Owe section with line 14 (total amount owed).

Third Party Designee section with fields for designee name, phone number, and personal identification number.

Sign Here section with fields for preparer's signature, date (9/19/16), occupation (Consultant), and daytime phone number (970-420-8033).

Paid Preparer Use Only section with fields for preparer's name, signature, date, firm's name, EIN, and phone number.

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Form **4852**

(Rev. September 2014)

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. 1545-0074

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

▶ Information about Form 4852 is available at www.irs.gov/form4852.

1 Name(s) shown on return
Mark R Voorhes

2 Your social security number

3 Address
Fort Collins, CO 80521

4 Enter year in space provided and check one box. For the tax year ending December 31, 2015
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
Professional Employment Group, 999 Executive Parkway, Ste 100, St. Louis, MO 63141

6 Employer's or payer's identification number (if known)
431340308

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

a	Wages, tips, and other compensation	0	f	State income tax withheld	272
b	Social security wages	0		(Name of state)	
c	Medicare wages and tips	0	g	Local income tax withheld	
d	Social security tips	0		(Name of locality)	
e	Federal income tax withheld	842.49	h	Social security tax withheld	432.68
			i	Medicare tax withheld	101.19

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

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

9 How did you determine the amounts on lines 7 and 8 above?
The amounts listed under "Wages" on the W-2 the payer provided are incorrect. The amounts listed there do not qualify as "Wages" as defined in IRC Sections 3401(a) and 3121(a).

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
I requested the payer to provide a corrected W-2 but was denied. The amounts listed as withheld on the W-2 the payer did provide are correct, however.

General Instructions

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on irs.gov for information about Form 4852, at www.irs.gov/form4852. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note. Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a my Social Security online account to verify wages reported by your employers. Please visit www.ssa.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

- Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
- Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

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(Rev. September 2014)

Department of the Treasury
Internal Revenue Service

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

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OMB No. 1545-0074

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Mark R Voorhes

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Fort Collins, CO 80521

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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
State of Wyoming, 200 W 24th St, Ste 114; Cheyenne, WY 82002

6 Employer's or payer's identification number (if known)
83-0208667

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

a Wages, tips, and other compensation	0	f State income tax withheld	0
b Social security wages	0	(Name of state)	
c Medicare wages and tips	0	g Local income tax withheld	
d Social security tips	0	(Name of locality)	
e Federal income tax withheld	707.09	h Social security tax withheld	334.45
		i Medicare tax withheld	78.22

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

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

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Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.
Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:
• Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,
• Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Inc Spearfish, SD 57783		1 Rents \$	OMB No. 1545-0046 2015 Form 1099-MISC		Miscellaneous Income
PAYER'S federal identification number		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S identification number		3 Other income \$	5 Federal income tax withheld \$		Copy B For Recipient
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Mark R Voorhes 1000 Cannon St Helena MT 59601		6 Parking, boat proceeds \$	7 Non-employee compensation \$ -0-		
Account number (see instructions)		8 Payer made direct sales of \$5,000 or more of consumer products to a payer recipient for resale	9 Substituted 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.
RATCA filing requirement		10 Gross proceeds from sale of property \$	11 Gross insurance proceeds \$		
15a Section 409A deferrals		12 Gross proceeds from sale of property \$	13 Gross proceeds from sale of property \$		
15b Section 409A income		14 Gross proceeds from sale of property \$	16 State tax withheld \$		
17 State Payer's state no.		18 State Recipient's state no.		19 State income	
Form 1099-MISC UMB (Keep for your records)		www.irs.gov/form1099misc		Department of the Treasury Internal Revenue Service	

The attached, corrected Form 1099-MISC is submitted to rebut a document known to have been submitted to the IRS by the party identified above as "PAYER" (EIN# 20-4177216), erroneously alleging payment to RECIPIENT of Non-employee compensation. No payments were made by PAYER to RECIPIENT in the course of "trade or business" or other activity which would constitute any other taxable income or event under relevant law.

I have explained to Payer that Payer is a private-sector company and is not engaged in a "trade or business", nor am I, and Payer is not required to report payments to me as taxable events, but has done so irregardless.

Under penalty of perjury, I declare that I have examined this statement and the above corrected 1099-MISC and to the best of my knowledge and belief it is true, correct, and complete.

Sincerely,
Mark R. Voorhes

Signed, 

March 19, 2016

Certified Mail # 7015 3010 0001 5579 6864