S[redacted] H[redacted]
[redacted]
Bountiful, UT 84010

October 17, 2016
Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

To Whom It May Concern:

I have enclosed my 2015 Form 1040 as well as a Form 4852 to correct an erroneous W-2. The Internal Revenue Service provides Form 4852 as a substitute for Form W-2 if an employer or payer has issued an incorrect W-2.

I have not filed a copy of the Form W-2 that I deem incorrect with my 2015 Form 1040 since doing so would render my 2015 Form 1040 inconsistent or "frivolous".

The incorrect W-2 should already be in your possession since every employer engaged in a trade or business who pays remuneration is required to file information returns (Form W-2 and W-3) with the Internal Revenue Service. Any requests for copies of the incorrect W-2 should be directed to the employer or payer indicated on the Form 4852 I have filed.

I appreciate your help on this matter along with the processing of a complete refund for my overpayment. Thank you.

Sincerely,

[redacted]

S[redacted] H[redacted]

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2015** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
S[redacted]	H[redacted]	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		[redacted]
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
[redacted]		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign**
Bountiful, UT 84010		Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

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. ▶ Jamie Young Howell
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . . Boxes checked on 6a and 6b: 1
b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
[redacted]			☑
			☑
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who: • lived with you: 2
• did not live with you due to divorce or separation (see instructions):
Dependents on 6c not entered above:

d Total number of exemptions claimed . . . . . Add numbers on lines above ▶ 3

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 instructions.

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 12 51		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	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 ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a — b Taxable amount	15b	
16a	Pensions and annuities 16a — b Taxable amount	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	20b	
21	Other income. List type and amount	21	
22	Combine 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	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	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	0 00

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38 0 00
	39a	Check if: ☐ **You** were born before January 2, 1951, ☐ Blind. ☐ **Spouse** was born before January 2, 1951, ☐ Blind. **Total boxes checked** ▶ 39a ☐		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,300 Married filing jointly or Qualifying widow(er), $12,600 Head of household, $9,250	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40 6300 00
	41	Subtract line 40 from line 38		41 -6300 00
	42	**Exemptions.** If line 38 is $154,950 or less, multiply $4,000 by the number on line 6d. Otherwise, see instructions		42 12000 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 instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐		44 0 00
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
	46	Excess advance premium tax credit repayment. Attach Form 8962		46
	47	Add lines 44, 45, and 46 ▶		47 0 00
	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Child tax credit. Attach Schedule 8812, if required	52	
	53	Residential energy credits. Attach Form 5695	53	
	54	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	54	
	55	Add lines 48 through 54. These are your **total credits**		55 0 00
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56 0 00
Other Taxes	57	Self-employment tax. Attach Schedule SE		57
	58	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		58
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59
	60a	Household employment taxes from Schedule H		60a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b
	61	Health care: individual responsibility (see instructions) Full-year coverage ☑		61
	62	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)		62
	63	Add lines 56 through 62. This is your **total tax** ▶		63 0 00
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64 5669 37	
If you have a qualifying child, attach Schedule EIC.	65	2015 estimated tax payments and amount applied from 2014 return	65	
	66a	**Earned income credit (EIC)**	66a	
	b	Nontaxable combat pay election 66b		
	67	Additional child tax credit. Attach Schedule 8812	67	
	68	American opportunity credit from Form 8863, line 8	68	
	69	Net premium tax credit. Attach Form 8962	69	
	70	Amount paid with request for extension to file	70	
	71	Excess social security and tier 1 RRTA tax withheld	71	
	72	Credit for federal tax on fuels. Attach Form 4136	72	
	73	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	73	
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75 5669 37
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a 5669 37
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
	▶ d	Account number		
	77	Amount of line 75 you want **applied to your 2016 estimated tax** ▶	77 0 00	
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78
	79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

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

Sign Here

Joint return? See instructions. 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.

Y[redacted]

Date 10/11/2016 Your occupation Accountant Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

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.

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

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

OMB No. 1545-0074

1 Name(s) shown on return
S[redacted] H[redacted]

2 Your social security number
[redacted]

3 Address
[redacted] Bountiful, UT 84010

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
[redacted] Bountiful, UT 84010

6 Employer's or payer's identification number (if known)
[redacted]

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

a	Wages, tips, and other compensation	0	f	State income tax withheld	1810.37
b	Social security wages	0		(Name of state) UT	
c	Medicare wages and tips	0	g	Local income tax withheld	
d	Social security tips			(Name of locality)	
e	Federal income tax withheld	1668.99	h	Social security tax withheld	3242.14
			i	Medicare tax withheld	758.24

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	☐	h	Local income tax withheld	
d	Total distribution	☐	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?
Line 7 (a), (b), and (c) were corrected as I did not receive any "wages" as defined in Section 3401 (a) and Section 3121 (a). Line 7 (e), (f), (h), and (i) were drived from the S-2 sent to me.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. The W-2 was issued before the "wages" error was noted.

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

IRS Department of the Treasury Internal Revenue Service
3651 S IH 35, STOP 6579 AUSC
AUSTIN TX 78-744

In reply refer to: 1483911111
Nov. 25, 2016 LTR 4883C B0
* 201512 30
00028388
BODC: WI

S[redacted] H[redacted]
[redacted]
BOUNTIFUL UT 84010

000842

Social security number: *
Tax year: 2015
Telephone number: 1-800-830-5084
Control number: 89221[redacted]

Dear TAXPAYER

We received a federal income tax return, Form 1040, for the tax year listed above with your name and social security number. To protect you from identity theft, we need to verify your identity before we process the return.

Please call the telephone number listed above between 7:00 AM and 7:00 PM within 30 days from the date of this letter.

To expedite the process when you call, BE SURE you have:

- Your prior year tax return
- Your current year tax return (if you filed one)
- Any supporting documents (such as W-2's, 1099's, Schedule C, Schedule F, etc.)

If you didn't file this tax return, you should still confirm to us that you may be a victim of identity theft. We'll take steps to assist you as soon as you complete the verification process.

If you choose to have an authorized power of attorney represent you, we encourage you to be available with your representative if you call us. If you choose to have an authorized third party designee call us, you must be available and participate on the call.

We won't be able to process your Dec. 31, 2015 tax return until we hear from you.

To understand more about this letter, go to www.irs.gov, keyword search: 4883C.

Thank you for your cooperation.

1483911111
Nov. 25, 2016 LTR 4883C B0
* 201512 30
00028389

S[redacted]H[redacted]
[redacted]
BOUNTIFUL UT 84010

Sincerely yours,

INTEGRITY & VERIFICATION OPERATIONS
Integrity & Verification Operations
Program Manager, I&VO

IRS Department of the Treasury
Internal Revenue Service
3651 S IH 35, STOP 6579 AUSC
AUSTIN TX 78-744

000842.562659.161839.30557 1 AT 0.399 536

S[redacted]H[redacted]
[redacted]
BOUNTIFUL UT 84010

000842

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
1483911111

BODCD-WI

Use for payments

Letter Number: LTR4883C
Letter Date : 2016-11-25
Tax Period : 201512

S[redacted]H[redacted]
[redacted]
BOUNTIFUL UT 84010

INTERNAL REVENUE SERVICE
3651 S IH 35, STOP 6579 AUSC
AUSTIN TX 78-744

* ZZ 0000 30 0 201512 670 00000000000

United States Treasury 15-51/000 B 001,442,405

Check No.

12 09 16 20098900 KANSAS CITY, MO 4036 00746614
000353321211 4036 00746614 I 20163368910000

Pay to the order of [redacted]
BOUNTIFUL UT 84010 8429

$****5813*67

VOID AFTER ONE YEAR

REGIONAL DISBURSING OFFICER 007

03382T

HOWE FRESNO 12/2015 TAX REFUND 30
INT $ 144.30

⑈4036⑈ ⑆000000518⑆ 007466140⑈ 041216