

Amended U.S. Individual Income Tax Return

OMB No. 1545-0047

Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x

This return is for calendar year 2016 2015 2014 2013

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial Last name Your social security number

Your spouse's first name and initial Last name Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions Apt. no. Your phone number

City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)

Londonderry, New Hampshire 03053 Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from joint to separate returns after the due date

- Single Head of household (if the qualifying person is a child but not your dependent, see instructions) Married filing jointly Married filing separately Qualifying widow(er)

Full-year coverage. If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." (See instructions.)

Use Part III on the back to explain any changes

Income and Deductions

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change - amount of increase or decrease, C. Correct amount. Rows 1-5.

Tax Liability

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change - amount of increase or decrease, C. Correct amount. Rows 6-11.

Payments

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change - amount of increase or decrease, C. Correct amount. Rows 12-17.

Refund or Amount You Owe

Table with 4 columns: Line number, Description, A. Original amount or as previously adjusted, B. Net change - amount of increase or decrease, C. Correct amount. Rows 18-23.

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part only if you are increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

		A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24	Yourself and spouse. Caution: If someone can claim you as a dependent, you can't claim an exemption for yourself	24		
25	Your dependent children who lived with you	25		
26	Your dependent children who didn't live with you due to divorce or separation	26		
27	Other dependents	27		
28	Total number of exemptions. Add lines 24 through 27	28		
29	Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4 on page 1 of this form.	29		
30	List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.			

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

Checking below won't increase your tax or reduce your refund.

- Check here if you didn't previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

I am hereby filing an amended IRS Form 1040X Tax Return for tax year 2016. Enclosed are the following documents in support of this amended filing:

- 1) IRS Form 1040X for 2016 (2 pages)
- 2) IRS Form 4852 rebutting a W-2 submitted to the IRS by ABRH, LLC (EIN 371680186) in which the amount listed under "Wages" are incorrect. (1 page)

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Sign Here:  Date: 7/24/2017 Spouse's signature: _____ Date: _____

Paid Preparer Use Only: Preparer's signature: _____ Date: _____ Firm's name (or yours if self-employed): _____

Print/type preparer's name: _____ Firm's address and ZIP code: _____

PTIN: _____ Check if self-employed Phone number: _____ EIN: _____

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

2 Your social security number

3 Address

Post Office Box 1142 Londonderry, N.H. 03053

4 Enter year in space provided and check one box. For the tax year ending December 31, 2016

I have been unable to obtain (or have received an incorrect) Form W-2 OR Form 1099-R.

I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code

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

7 Form W-2 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) <u>New Hampshire</u>	
c	Medicare wages and tips	0	g	Local income tax withheld	0
d	Social security tips	0		(Name of locality) <u>n/a</u>	
e	Federal income tax withheld	1165	h	Social security tax withheld	2003
			i	Medicare tax withheld	469

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 amount listed under "Wages" on the W-2 the payer provided are incorrect. The amount listed there do not qualify as "Wages as defined by in IRC 26 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.

None. W-2 was issued before "wages" error was noted. Line (e), (f), and (i) were derived from the W-2 sent to me.

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