

MATTHEW J. BOSSARD

April 15, 2019

Diane E. Muse, Operations Mgr.
IRS PO Box 9002
Holtsville NY 11742

Re: Letter 525 (Rev. 9-2014) Date: 04/08/2019
Taxpayer ID number:
Tax periods ended:
December 31, 2004

To: P Tobin, Employee ID 1000192665, and/or Diane E Muse,

We are in receipt of your Letter 525 and accompanying forms and documents dated April 8, 2019.

Thank you for your Letter 525, which is apparently in response to an original filed Form 1040 tax return for tax period ending Dec. 31, 2004 (hereafter referred to as "Return"), mailed November 15, 2018 via USPS Certified Mail #7016 2070 0000 6132 1734, and received to IRS HOLTSVILLE, NY 11742 on November 19, 2018, which you acknowledge receipt of.

We disagree with your "proposed changes" and various assertions in Letter 525 and enclosed Forms 886-A and Form 4549. In accordance with 26 USC 6201(d), Matthew J. Bossard is asserting a reasonable dispute with respect to items of income reported on information returns filed with the Secretary by a third party, and is cooperating with the Secretary in this matter, and is providing timely access and response to reasonable requests by the Secretary and their agents.

Nothing we have done or do now by making this response or otherwise is to be construed as a waiver of any of Matthew J. Bossard's rights; further, we particularly demand and insist upon every due process protection relevant to this matter under the common law, Oregon law, and federal law.

To wit, please find thorough rebuttal of your claims and proposed changes in the enclosed response comprised of the documents listed and described below.

Page(s)	Description
1	This enclosure page
2-6	Our response to your Letter 525
7-8	Copy of your Letter 525
9	Copy of your Form 886-A (Rev 5-2017)
10	Copy of USPS Certified Mail delivery confirmation for our response to a previous LTR 2416C
11	Copy of USPS Certified Mail delivery confirmation for the Return
12-18	Copy of the complete Return originally submitted (including all corrected information returns)
19	Affidavit

In Letter 525 paragraph 1 you state the following:

We reviewed your 2004 federal income tax return, any information you gave us, and made proposed changes to your tax.

Letter 525, paragraph 1

Your claims and statements in the above paragraph seem at the very least confusing, contradictory, and inconsistent with true fact, and worse, obstructive and potentially malfeasant. On one hand you apparently did on November 19, 2018 receive the Return **including corrected information returns containing complete, affirmed, lawful, witnessed testimony sworn under penalties of perjury**, a fact which you even acknowledged and referred to above when you stated, "We reviewed your 2004 federal income tax return, any information you gave us, ..." However, in apparent complete contradiction to that statement, you now state "proposed changes" to the Return in your Letter 525 and associated Forms 886-A and 4549.

Not only that, but you have **already previously apparently attempted to ignore, dismiss, and disregard corrected information returns containing complete, affirmed, lawful, witnessed testimony sworn under penalties of perjury in the Return**, by way of your LTR 2416C dated Dec. 21, 2018 signed by Karen Esposito, Operations Manager, Collections, which we responded to and rebutted on Dec. 31, 2018, sent via USPS Certified Mail # 7016 2070 0000 6132 1710, which you received on Jan. 3, 2019 to HOLTSVILLE, NY 11742 (see attached copy of USPS tracking and delivery confirmation).

We find this situation problematic and concerning, as it appears you are making **repeated attempts to ignore, disregard, dismiss, and suppress Matthew J. Bossard's lawful, sworn, witnessed testimony**, despite on multiple occasions having received that same lawfully submitted true and sworn testimony.

For the record and for your careful attention, and to **again** clearly disagree, dispute, and rebut erroneous assertions this time found in your Letter 525, Form 886-A, and Form 4549 wherein you **again** apparently attempt to disregard, suppress, and/or obstruct lawful, sworn, witnessed testimony **already properly provided in the original Return**, below please find enumerated and addressed the items of true fact in regards to which you **again** erroneously and unlawfully attempt your false and apparently suppressive "proposed changes".

1.

Corp

Tax Period	Per Return	Per Exam	Adjustment
2004	\$0.00	\$57,182.00	\$57,182.00

We have adjusted your gross wages to agree with the amounts shown on Form(s) W-2

Form 886-A excerpt, "RadiSys Corp"

We do not agree with your proposed change(s), which apparently attempt to falsify and suppress amount(s) already properly corrected on information return Form 4852 (Rev. 10-98, OMB No. 1545-0458, Catalog No. 42058U) already provided on Page 5 of the Return, on Line 7(A)a,b,c, and Line 8 and 9, completed exactly according to instructions on Form 4852 page 2, relevant excerpt of which is shown below with specifically instructive text underlined and highlighted for your attention.

General Instructions

Purpose of Form - Form 4852 is completed by taxpayers or their representatives when their employer gives them an incorrect Form W-2 or an incorrect Form 1099-R. This form is also used when the employer or payer does not give the taxpayer a Form W-2 or Form 1099-R. This form serves as a substitute for Form W-2, W-2c, or 1099-R. Use this form to file your income tax return.

Form 4852, page 2, excerpt of "General Instructions"

2.

E-Trade Sales				
	Tax Period	Per Return	Per Exam	Adjustment
	2004	\$0.00	\$10,972.00	\$10,972.00
We have adjusted your income to include the amount of stock and bond sales shown on Form 1099-B.				
E-Trade				
	Tax Period	Per Return	Per Exam	Adjustment
	2004	\$0.00	\$3,224.00	\$3,224.00
<i>Form 886-A excerpt, "E-Trade Sales" and "E-Trade"</i>				

We do not agree with your proposed changes, which apparently attempt to falsify and suppress amounts already corrected in the Return Pages 6-7, Substitute Corrected Consolidated Forms 1099-B and 1099-DIV which rebut/correct similar forms containing "Bad Payer Data" erroneously previously transmitted by various payers. (NOTE: Due to a lack of available IRS instructions on correcting consolidated Forms 1099 apparently submitted by some payers, we made effort to reduce paperwork by providing on Pages 6-7 substitute corrected consolidated Forms 1099-B and 1099-DIV similar to those originally received from payers, but with all "Bad Payer Data" corrected.

To the best of our knowledge and belief, the above-referenced **substitute corrected information returns** are acceptable, instructive, valid, and lawful instruments to **rebut and correct "Bad Payer Data" on information returns previously submitted.**

Please also note that significant good faith effort was made to witness, document, and ensure prompt and successful delivery of the complete and true Return for the purpose of efficient and expedient processing, as follows:

1. Inclusion of enclosure letter (page 1 of 7 of Return) with complete list and description of each page included in the Return, signed and dated.
2. Inclusion of Notarial Certificate (page 2 of 7 of Return), with official notary stamp and signature, witnessing, attesting, and authenticating Matthew J. Bossard's signature on all signed documents.
3. Inclusion of Affidavit of Mailing via US Postal Service, signed and dated by independent third-party (US Postal Service mail-server) who confirmed exact contents and address as listed, then inserted and sealed contents in correctly addressed envelope.
4. Delivery of the Return was made via US Postal Service Certified Mail #7016 2070 0000 6132 1734 on November 15, 2018, which you have received on November 19, 2018 to IRS HOLTSVILLE, NY 11742, as confirmed by official US Postal Service records.

Therefore, we object and disagree with your proposed adjustments and changes to the Return as stated in your Letter 525, Forms 886-A, and Form 4549, which cite **no statutory or regulatory authority for ignoring, dismissing, or suppressing the lawfully submitted sworn testimony included on corrected information returns already submitted with the Return,** or for asserting the "proposed changes". We hereby request and demand clarification as to the nature of and the reason for such dismissal of sworn testimony, said "proposed changes", threat of assessment or notice of deficiency, the jurisdiction and character of any liability, the process by which these determinations were arrived at, and all other pertinent information regarding these assertions.

Moreover, if the IRS or any of its agents has knowledge of Matthew J Bossard's personal finances, payments, or tax liabilities superior to his own, or knowledge or evidence of any taxable activities or taxable payments or other information which factually differs from what has already been duly and lawfully self-assessed, reported, corrected, testified, and sworn as true and factual under penalties of perjury on the corrected information returns already submitted with the Return in your possession, then according to USC 6201(d), the Secretary shall have the burden of producing reasonable and probative information concerning such claims, in addition to such information returns.

However, in absence of any of the above, your apparent repeated disregard, dismissal, and suppression of lawfully submitted information already included in the Return and your expressly stated proposed changes and adjustments could be considered an actionable grievance upon Matthew Bossard and as obstructive actions willfully effected under color of law and without any legal statutory or regulatory authority.

Of particular interest and concern regarding your actions, we observe 18 USC § 1018:

18 U.S. Code § 1018. Official certificates or writings

Whoever, being a public officer or other person authorized by any law of the United States to make or give a certificate or other writing, knowingly makes and delivers as true such a certificate or writing, containing any statement which he knows to be false, in a case where the punishment thereof is not elsewhere expressly provided by law, shall be fined under this title or imprisoned not more than one year, or both.

And also 26 USC § 7214(a):

26 USC § 7214. Offenses by officers and employees of the United States

(a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States-

(1) who is guilty of any extortion or willful oppression under color of law; or

(2) who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(7) who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or

(8) who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or

(9) who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

And also 18 USC § 1512:

18 USC § 1512. Tampering with a witness, victim, or an informant

(b) Whoever knowingly uses intimidation, threatens, or corruptly persuades another person, or attempts to do so, or engages in misleading conduct toward another person, with intent to--

(1) influence, delay, or prevent the testimony of any person in an official proceeding;

(2) cause or induce any person to--

- (A) withhold testimony, or withhold a record, document, or other object, from an official proceeding;
- (B) alter, destroy, mutilate, or conceal an object with intent to impair the object's integrity or availability for use in an official proceeding;
- (C) evade legal process summoning that person to appear as a witness, or to produce a record, document, or other object, in an official proceeding; or

shall be fined under this title or imprisoned not more than 20 years, or both.

(c) Whoever corruptly--

(1) alters, destroys, mutilates, or conceals a record, document, or other object, or attempts to do so, with the intent to impair the object's integrity or availability for use in an official proceeding; or

(2) otherwise obstructs, influences, or impedes any official proceeding, or attempts to do so,

shall be fined under this title or imprisoned not more than 20 years, or both.

(d) Whoever intentionally harasses another person and thereby hinders, delays, prevents, or dissuades any person from--

(1) attending or testifying in an official proceeding;

or attempts to do so, shall be fined under this title or imprisoned not more than 3 years, or both.

(f) For the purposes of this section--

(1) an official proceeding need not be pending or about to be instituted at the time of the offense; and

(2) the testimony, or the record, document, or other object need not be admissible in evidence or free of a claim of privilege.

(g) In a prosecution for an offense under this section, no state of mind need be proved with respect to the circumstance--

(1) that the official proceeding before a judge, court, magistrate judge, grand jury, or government agency is before a judge or court of the United States, a United States magistrate judge, a bankruptcy judge, a Federal grand jury, or a Federal Government agency; or

(2) that the judge is a judge of the United States or that the law enforcement officer is an officer or employee of the Federal Government or a person authorized to act for or on behalf of the Federal Government or serving the Federal Government as an adviser or consultant.

(h) There is extraterritorial Federal jurisdiction over an offense under this section.

(i) A prosecution under this section or section 1503 may be brought in the district in which the official proceeding (whether or not pending or about to be instituted) was intended to be affected or in the district in which the conduct constituting the alleged offense occurred.

(k) Whoever conspires to commit any offense under this section shall be subject to the same penalties as those prescribed for the offense the commission of which was the object of the conspiracy.

Furthermore, we observe Item 2 of "The Taxpayer Bill of Rights", Publication 1 (Rev. 9-2017) Catalog Number 64731W which states the following:

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

Since you are apparently in possession of the complete and true Return with all lawful required documents as described in extensive detail, your repeated responses disregarding and dismissing information already provided in the Return do not seem to provide "clear and easily understandable communications from the IRS". As a matter of fact, they are contradictory, inconsistent, problematic, and confusing, or worse, could be construed as fraudulent color of law actions, and/or attempt(s) to compel false testimony. Furthermore, your repeated

problematic responses seem to not provide "prompt, courteous, and professional assistance", since your letters and our necessary responses have consumed significant additional time, resources, and expense due to the delay inflicted upon all parties involved.

In summary, we believe your Letter 525, Forms 886-A, and Form 4549 contain erroneous and inconsistent claim(s), assertion(s), and request(s), which have been thoroughly described, documented, and rebutted in the Return and in this and our previous response. We assert that the original Return apparently in your possession is true and factual, as already affirmed, sworn under penalties of perjury, and witnessed. Having provided the above thorough supporting documentation believed to be compliant with IRS income tax law to the best of our ability and knowledge, we believe the burden of proof be upon you to substantiate and evidence all your assertions herein rebutted. Please provide specific and authoritative factual evidence and/or explanations to support your assertions which apparently disregard and dismiss our original submitted Return and previous responses. Otherwise, please acknowledge our Return and all associated statements, notices, and instruments to be true and factual by accepting and completing the Return as filed. To wit, no further action is required by the IRS other than to correct its information (according to that already reported on the Return sworn under penalty of perjury) and respond that this matter is now closed. We look forward to your prompt resolution of these matters.

We request and demand any and all due process to which Matthew J Bossard is entitled or which is in any way appropriate and/or available to him under any provision or practice of common, statutory and/or administrative law or protocol including, but not limited to, that to which your Letter 525 refers; and incorporate by reference into this request and demand all relevant information included on or in that Letter 525 or by requesting and demanding the due process referenced above. Matthew J Bossard also declares that he makes no admission as to his status, the legitimacy of your implicit or explicit assertions, or the fitness of any particular legal or administrative protocol by responding to your Letter 525 or by requesting and demanding the due process referenced above. Prior to any formal or informal due process hearing, we expect and require meaningful clarification as to the nature of and reason for any alleged assessment, the process by which any and all relevant determinations reflected in and by your office were arrived at, and anything else pertinent to the matter.

In like courtesy afforded by your Letter 525, if the IRS, its officers, or its agents fail to rebut in writing within 30 days of receipt of this response that with which they disagree, then they admit to and accept all statements and testimony in the Return as true and fully binding upon them in any court of the United States of America without protest, objection, or that of those who represent you.

This letter and its attachments will become part of the formal record of our correspondences and notices we have made to you, for use in all future legal proceedings.

Under penalties of perjury, Matthew J Bossard declares and affirms the statements and facts stated in this response, including all accompanying documents, to be true, correct, and complete to the best of his knowledge and belief.

Signed, this 15th day of April 2019,

Matthew J. Bossard

Enclosures:

Copy of your Letter 525

Copy of your Form 886-A (Rev 5-2017)

Copy of USPS Certified Mail delivery confirmation for our response to a previous LTR 2416C

Copy of USPS Certified Mail delivery confirmation for the complete Return

Copy of complete Return originally submitted

Affidavit

Track Another Package +

Tracking Number: 70162070000061321710

Remove X

On Time

Expected Delivery on

THURSDAY

3 JANUARY 2019 ⓘ by **8:00pm** ⓘ

 **Delivered**

January 3, 2019 at 11:19 am
Delivered
HOLTSVILLE, NY 11742

Get Updates 

Text & Email Updates 

Tracking History 

January 3, 2019, 11:19 am
Delivered
HOLTSVILLE, NY 11742
Your item was delivered at 11:19 am on January 3, 2019 in HOLTSVILLE, NY 11742.

January 3, 2019, 8:20 am
Arrived at Unit
HOLTSVILLE, NY 11742

January 2, 2019, 10:44 pm
Departed USPS Regional Facility
MID NY DISTRIBUTION CENTER

January 2, 2019, 7:43 am
Arrived at USPS Regional Destination Facility
MID NY DISTRIBUTION CENTER

January 1, 2019
In Transit to Next Facility

December 31, 2018, 8:35 pm
Arrived at USPS Regional Origin Facility
MEDFORD OR DISTRIBUTION CENTER

December 31, 2018, 4:16 pm
Departed Post Office
GOLD HILL, OR 97525

December 31, 2018, 1:29 pm
USPS in possession of item
GOLD HILL, OR 97525

Feedback

Track Another Package +

Tracking Number: 70162070000061321734

Remove X

On Time

Expected Delivery on

MONDAY

19 NOVEMBER 2018 by **8:00pm**

Delivered

November 19, 2018 at 11:34 am

Delivered
HOLTSVILLE, NY 11742

Get Updates ✓

Text & Email Updates



Tracking History



November 19, 2018, 11:34 am
Delivered
HOLTSVILLE, NY 11742
Your item was delivered at 11:34 am on November 19, 2018 in HOLTSVILLE, NY 11742.

November 19, 2018, 9:11 am
Arrived at Unit
HOLTSVILLE, NY 11742

November 17, 2018, 10:02 pm
Departed USPS Regional Facility
MID NY DISTRIBUTION CENTER

November 17, 2018, 8:04 am
Arrived at USPS Regional Destination Facility
MID NY DISTRIBUTION CENTER

November 16, 2018, 7:46 pm
Departed USPS Regional Origin Facility
MEDFORD OR DISTRIBUTION CENTER

November 16, 2018, 7:43 pm
Arrived at USPS Regional Origin Facility
MEDFORD OR DISTRIBUTION CENTER

November 16, 2018, 6:02 pm
Departed Post Office
JACKSONVILLE, OR 97530

November 16, 2018, 2:58 pm
USPS in possession of item
JACKSONVILLE, OR 97530

Product Information



See Less ^

Feedback

Can't find what you're looking for?

AFFIDAVIT

I, Matthew J. Bossard, being of sound mind and upon my oath, depose and state as follows:

- 1. The tax return I completed and submitted for tax year 2004 contains entries declaring total (gross) income receipts and adjusted gross and net income receipts computed according to the instructions provided; a self-assessment of tax due upon the computed "net income" per the tax table provided; and an unaltered signed affirmation regarding the truth, completeness and correctness of these entries and assessment.

To the best of my knowledge and belief, the above-listed entries comprise information by which the substantial correctness of the self-assessment on the return can be judged.

- 2. Aside from identifying information, address, signature and date, the Form 1040 with accompanying instruments which I completed and submitted for tax year 2004 contains nothing from my hand but:
* numeric entries; and
* a correction of a preprinted declaratory statement concerning the notification of the Internal Revenue Service of my rebuttal of a W-2 submitted by another from "have notified" to "hereby notify"; and
* the answer to a question posed by the Secretary for an explanation of how I determined what amounts to report on the various lines of the form: "I discovered erroneous "wages" amounts in boxes 1, 3, and 5 of Form W-2 provided by "Employer" shown on line 5, so I corrected them hereon in above lines 7(A)a, 7(A)b, and 7(A)c in accordance with statutory language of IRC sections 3401, 3121, and others. "Tax withheld" amounts in "Employer's" provided Form W-2 boxes 2, 4, 6, and 17 were correct and accurate, so those same respective amounts were used hereon to complete lines 7(A)f, 7(A)g, 7(A)i, and 7(A)j."; and
* the answer to a question posed by the Secretary concerning what efforts were made to secure a correct W-2 from the payer listed on the form: "Efforts not feasible. But, since I am the worker and recipient of the payments, I am fully able to determine and report correct, true amounts in accordance with IRC section 3401, 3121, and others.";

To the best of my knowledge and belief, nothing on the return constitutes information that on its face indicates that the self-assessment is substantially incorrect.

- 3. The information on the tax return I completed and submitted concerning the year 2004 is not based on, nor reflective of, any "position" identified by the Secretary of the Treasury or his delegates as "frivolous" and published as such pursuant to 6702(c).
4. The content of the tax return I completed and submitted concerning the year 2004 and the act of its completion and submission, are not intended, expected or desired to impede or delay the administration of any federal tax law.

On the contrary, the return I completed and submitted concerning the year 2004 is my best effort to fully comply with all legal obligations to which I am subject to the best of my understanding of those obligations, and to conform with all relevant provisions of law as best I understand those provisions. It is my sincere hope and intent that the return contributes to and is met with the smooth, speedy and proper administration of the federal tax laws.

- 5. I am not an officer or employee of a corporation or member or employee of a partnership, who as such officer, member or employee is under any duty whatsoever concerning tax forms, reports, or tax-related matters of any kind. Nor am I a member of any class illustrated or defined by the foregoing enumerated examples.
6. I have never knowingly and intentionally created, acknowledged or supported any relationship or presumption of a relationship between me and the United States under the auspices or by virtue of which the United States is authorized to seize property from me or subject me to fines or penalties other than by making a formal complaint and proving its claims to the satisfaction of an impartial judicial tribunal as Plaintiff in an adversarial proceeding in which I enjoy the benefit of all presumptions, and which conforms to the specifications of the Seventh Article of Amendment to the United States Constitution.

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

Signed, this 15th day of April 2019,

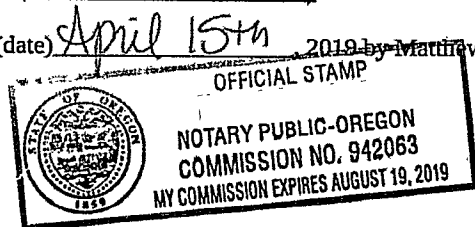
Matthew J. Bossard

State of Oregon Notarial Certificate (ORS Ch. 194.280, 194.285)

State of OREGON, County of Jackson. Signed (or attested) before me on (date) April 15th 2019 by Matthew

Notary Public - State of Oregon

Official Stamp:



Document Description: This certificate is attached to page 19 of a Response to Letter 525, dated April 15, 2019, consisting of 19 pages.