

MATTHEW J. BOSSARD

November 19, 2018

IRS - ACS Correspondence
PO Box 24017
STOP 76101
Fresno, CA 93779

Re: 2015 Federal tax return

To IRS Secretary or Representative,

Please notice enclosed 2015 Federal tax return consisting of exactly the following completed documents:

Page(s)	Description
1	This enclosure letter
2	State of Oregon Notarial Certificate
3-4	IRS Form 1040
5	IRS Form 4852 to rebut/correct an erroneous Form W-2 previously transmitted

I affirm the above statements, notices, and instruments to be true, correct, and complete to the best of my knowledge and belief.

Signed, this 19th day of November 2018, _____

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

Witnessing or Attesting a Signature

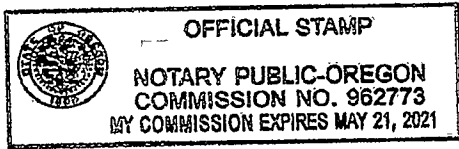
State of OREGON

County of Jackson

Signed (or attested) before me on (date) November 19, 2018

by (name(s) of individual(s)) Matthew J. P. ...

Notary Public - State of Oregon



Official Stamp

Document Description

This certificate is attached to page 2 of a 2015 Federal Tax Return (title or type of document), dated _____, 20____, consisting of 5 pages.

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

Your first name and initial MATTHEW J Last name BOSSARD See separate instructions. Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

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.

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

Foreign country name Foreign province/state/county Foreign postal code: 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

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse 6c 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

d Total number of exemptions claimed 1

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) 13 Capital gain or (loss) 14 Other gains or (losses) 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss) 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 0

Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials 25 Health savings account deduction 26 Moving expenses 27 Deductible part of self-employment tax 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees 35 Domestic production activities deduction 36 Add lines 23 through 35 0 37 Subtract line 36 from line 22. This is your adjusted gross income 0

Tax and Credits		38	Amount from line 37 (adjusted gross income)	38	0
39a		Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a			
b		If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 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	6,300	
	41	Subtract line 40 from line 38	41	-6,300	
	42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	4,000	
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0	
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0	
	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	
	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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54			
55	Add lines 48 through 54. These are your total credits	55	0		
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0		
Other Taxes		57	Self-employment tax. Attach Schedule SE	57	
58		Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 <input type="checkbox"/>		61	
62		Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)		62	
63		Add lines 56 through 62. This is your total tax		63	0
Payments		64	Federal income tax withheld from Forms W-2 and 1099	64	8,589
65		2015 estimated tax payments and amount applied from 2014 return		65	11,808
If you have a qualifying child, attach Schedule EIC.	66a	Earned income credit (EIC)	66a		
	b	Nontaxable combat pay election <input type="checkbox"/> 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	20,398	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	20,398	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	20,398		
Direct deposit? <input type="checkbox"/> See instructions.	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number				
77	Amount of line 75 you want applied to your 2016 estimated tax	77			
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 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.

Joint return? See instructions. Keep a copy for your records.

sign. Date Your occupation Daytime phone number

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)

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

Department of the Treasury
Internal Revenue Service

▶ 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

MATTHEW J BOSSARD

2 Your social security number

3 Address

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 hereby notify 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. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	<u>0.00</u>	f State income tax withheld	<u>3,085.50</u>
b Social security wages	<u>0.00</u>	(Name of state) .	<u>OREGON</u>
c Medicare wages and tips	<u>0.00</u>	g Local income tax withheld	<u> </u>
d Social security tips	<u> </u>	(Name of locality)	<u> </u>
e Federal income tax withheld	<u>3,091.89</u>	h Social security tax withheld	<u>4,455.41</u>
		i Medicare tax withheld	<u>1,041.99</u>

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

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

9 How did you determine the amounts on lines 7 and 8 above?

Employer or payer issued an incorrect Form W-2 which reports erroneous "wages" amounts in boxes 1, 3, and 5. Corrected amounts are entered hereon in lines 7a, 7b, and 7c in accordance with statutory language of IRC sections 3401, 3121, and others. Please note, "tax withheld" amounts in boxes 2, 4, 6, and 17 of Form W-2 provided by employer or payer are correct and accurate, so those very same amounts are entered here on lines 7e, 7h, 7i, and 7f, respectively.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

Efforts to obtain corrected Form W-2 were not feasible. Nevertheless, being that I myself am the subject of all payments and withholdings, I am fully capable to determine and report hereon the corrected and true amounts of payments and withholdings, in accordance with IRC sections 3401, 3121, and others.

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