

MATTHEW J. BOSSARD

November 21, 2018

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

Re: 2016 Federal tax return

To IRS Secretary or Representative,

Please notice enclosed 2016 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 21 day of November 2018, _____

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

Witnessing or Attesting a Signature

State of OREGON

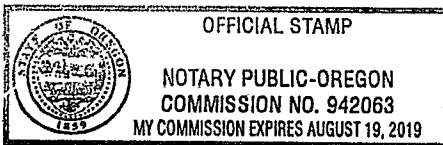
County of JACKSON

Signed (or attested) before me on (date) November 21, 20 18

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

Notary Public - State of Oregon

Official Stamp



Document Description

This certificate is attached to page 2 of a 2016 Federal Tax Return (title or type of document), dated November 21, 20 18, consisting of 5 pages.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

2016

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20

Your first name and initial **MATTHEW J** Last name **BOSSARD** See separate instructions.
 If a joint return, spouse's first name and initial _____ Last name _____ Your social security number _____

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
 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
 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. ▶
 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
 b Spouse
Boxes checked on 6a and 6b **1**
No. of children on 6c who:
 • lived with you _____
 • did not live with you due to divorce or separation (see instructions) _____
Dependents on 6c not entered above
Add numbers on lines above **1**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
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 <input type="checkbox"/>	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

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	0
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	0

Form 1040 (2016)

38	Amount from line 37 (adjusted gross income)	38	0
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
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 \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	4,050
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
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	
60b	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	18,445 91
	65 2016 estimated tax payments and amount applied from 2015 return	65	0
	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 <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	18,445 91
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	18,445 91
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a	18,445 91
Direct deposit? See instructions.	b Routing number ▶ <input type="checkbox"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number ▶		
	77 Amount of line 75 you want applied to your 2017 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) ▶
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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 accurate during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date 11-21-16	Your occupation private worker	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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

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
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, 2016,
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>5,390.93</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>13,001.47</u>	h Social security tax withheld	<u>4,412.49</u>
		i Medicare tax withheld	<u>1,031.95</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