



Department of the Treasury
Internal Revenue Service

Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

In reply refer to: 1000145501
Mar. 29, 2019 LTR 3176C 0
201712 30
Input Op: 1486984920 00021917
BODC: WI

MATTHEW J BOSSARD

Taxpayer identification number:
Form: 1040
Tax periods: Dec. 31, 2017

Employee identification number: 1000145501
Contact telephone number: 866-883-0235
Contact fax number: 855-246-4886

Dear Taxpayer:

You filed a purported tax return for the tax periods above that claimed one or more frivolous positions or reflected a desire to delay or impede administration of the tax laws. If you don't immediately correct your return, we'll assess a \$5,000 penalty against you.

WHY WE ARE CONTACTING YOU

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we determined the information you filed as a purported tax return, on Dec. 04, 2018 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions like yours and repeatedly rejected them as without merit. Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702.

You included a position that has no basis in the law. You're attempting to avoid or reduce tax liabilities or to secure a refund that you're not entitled to.

To avoid this penalty, submit a signed request to withdraw your purported returns for each taxable period listed at the top of this letter within 30 days from the date of this letter. Once you withdraw your purported returns, we will disregard the previous documents you filed and we will not assess the frivolous tax return penalty for each period for which the purported returns were withdrawn.

If you have questions or concerns regarding the information requested or response timeframes, please contact the number listed at the top of

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the letter.

Attach this letter to your response and mail it to the return address at the top of this letter.

IF YOU DO NOT WITHDRAW YOUR RETURNS

If you don't withdraw your returns within 30 days from the date of this letter, or if you submit additional documents asserting a frivolous position, we will assess the \$5,000 penalty for each purported tax return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. Internal Revenue Code Section 6702 provides us the authority to assess this penalty. We won't respond to any future correspondence asserting any frivolous position.

ADDITIONAL INFORMATION

For more information on positions identified as frivolous under Section 6702 see: www.irs.gov/notice201033. If you don't have a computer, consult a law library to access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.). You can find additional information in a publication titled "The Truth About Frivolous Arguments" available on-line only at www.irs.gov/frivolous.

See Publication 2105 for basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

If you need forms, schedules, or publications, you can get them by visiting www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

We enclosed a copy of this letter for your records and an envelope for your convenience.

If you have additional questions, you can call us at 866-883-0235, Monday through Friday 7:00 am to 3:30 p.m. MST.

1000145501

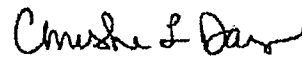
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Input Op: 1486984920 00021919

MATTHEW J BOSSARD

Sincerely yours,



Christine L. Davis
Program Manager RICS/IVO

Enclosures:
Copy of this letter
Envelope
Publication 1