

ATTN: Anil Bali
State Board of Equalization
450 N. Street, Sacramento, California

~~October 19th 2009~~
UPDATED JUNE 2010

Hearing of Elisabeth Bossingham

Brief from appellant

CASE # D #
1196825

TAXPAYER EXHIBIT

B13

June 16, 2010

Elisabeth Bossingham

486595

ISSUE

Has the FTB acted lawfully in accessing claims against appellant?

Have the Claims by the FTB been substantiated with evidence under the California Rules of Evidence?

Facts:

Appellant filed a 2000,2001,2002,2003,2004,2005 returns on or around April 15 2007. Amended Returns were filed on October 17th 2009. The Returns are credible, competent and relevant evidence. Exhibits I,J,K,L,M,N.

During the fall of 2008 NPA's were accessed for each tax year. These claims did not provide any evidence. The NPA's where unsigned. They were made without due process and in violation of the law – Calif. Civil Code 19504.7 The FTB's own opening brief confirms the violation son Page one (1) the First Paragraph under FACTS. Appellant made a protest against the NPA's and a hearing was demanded with the FTB.

On or around Feb 4th 2009 a Notice was given to the FTB to replace the inferior statute process under Section 19044 with the superior Due Process Hearing under the Constitutions of both the united States of America and California, where the California rules of evidence are in place. No rights were waived. This Official notice of February 4th 2009, placed the burden on the FTB to substantiate their claim for the NPA's for each tax year.

The Due Process hearing took place on March 5th 2009 in Los Angeles. The FTB was properly notified that a Due Process hearing was taking place, and the FTB was given opportunity to substantiate their claims for the proposed assessments. A Court officer witnessed the proceedings and created a record of the events. The Record shows the FTB was allowed to substantiate their claim, and no evidence was entered by the FTB. The FTB acknowledged that the DUE PROCESS HEARING took place in the letter sent from Donna Webb dated July 28th, 2009. This letter dated July 28th 2009 confirms that the State was not using the process under Section 19044, but rather affirming that my demand made February 4th 2009 and the subsequent hearing dated March 5th 2009 was under the California rules of a Lawful Due Process Hearing where the rules of evidence are in place. The record shows that the FTB failed to enter any evidence to substantiate their claims for the proposed assessments. The Record also shows the failure of the FTB to answer my questions under my Demands of February 4th 2009.

The FTB issued NOTICE of ACTIONS for tax years 2000,2001,2002,2003,2004,2005. on or about March 23rd 2009. Appellant issued a Demand for Hearing with the State Board of Equalization (EOB) for each tax year on or about April 17th 2009. The Demand for hearing also gave Notice to the State Board of Equalization of the appellants Notice that the California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days. No response was received to this notice. California Rules of Evidence are in effect for this Case. Exhibits A,B,C,D,E,F, on Page 3.

The FTB's opening Brief is primarily relying on an opinion that taxes are allegedly owed based on unsubstantiated numbers from sources that have not been entered into evidence under the California rules of Evidence. Based on the Fact that the FTB had a Due Process hearing to present any evidence to support their position on March 5th 2009 AND due to the Fact that the FTB failed to present any evidence on that date, the FTB assessments are without foundation and completely arbitrary.

Additional history of unlawful actions for 2001 tax year:

The 2001 tax year is unique in that the opening Brief of the FTB answered questions on how the FTB was able to succeed at finalizing a NPA for the 2001 tax year in 2005. The opening brief shows that for 2001 a NPA was issued to [REDACTED] California, and was returned, then the FTB mailed a Second Demand to [REDACTED] California on August 27th 2003. Appellant sold the property of [REDACTED] in July of 1999, and has never received any mail at that address since. The FTB had current Address information and did not use it. Since Appellant was not aware of the claim of the FTB, this allowed for the FTB to fraudulently secure a wage garnishment and a property lien on the property the appellant did own since July of 1999. This 2001 tax year lien was fraudulent and the lien was removed after a wage garnishment and coerced payment was rendered to the FTB to have the fraudulent lien lifted. The opening brief of the FTB did not mention these facts even though there is a clear record of them in the FTB records, including check numbers, and documents from Diane Gomez, confirming that the 2001 tax year was closed.

Franchise Tax Boards Position:

The opening brief of the FTB only provides print-outs of screen shots as the basis of their claim Exhibits A (2000 tax year) ,O (2002 tax year), W (2003 tax year), AA (2004 tax year) , II (2005 tax year). There is no Screen Shot for the 2001 tax year. Presumption of Correctness regarding the claims of the FTB is based on Aaron and Eloise Magidow, 82-SBE-274, Nov 17, 1982 and is not on point due too the fact that that presumption came from a federal deficiency audit, where the federal statues allowed for a presumption of correctness that was not challenged by the Magidow's. A presumption of correctness based on a presumption of correctness is a legal position without foundation.

Appellant's Position

The FTB has failed to present any evidence to substantiate their claim. Appellant has not been able to cross examine any evidence in regards to the claims made against her. This case is under the California Rules of Evidence. The State Board of Equalization has a duty to use valid credible, relevant, and competent evidence, according to the California Rules of Evidence to make their determination of assessments of alleged tax liabilities. No Evidence was presented during the Due Process hearing on March 5th 2009. Appellant's position is that the amended tax returns are correct, credible, competent, and relevant evidence supported by law and affidavits as to the issues in dispute, and overcomes the presumed correctness of Franchise Tax Boards Claims.

Conclusion

The general theme of evidence and presumption cannot be ignored. An alleged tax liability by the State is nothing more than a claim that is given the cover of "presumed correctness" unless proven otherwise. The Appellant asked for the rules of evidence that the Franchise Tax Board would accept as evidence or proof in this case during the Due Process hearing of March 5th 2009. No Rules were supplied, giving credibility to the claim by appellant that the FTB is working under a secret process not supported by law. Appellant has supplied lawful evidence and testimony supported by affidavits and law under the California rules of Evidence. The Board of Equalization was given notice of appellant's position and an opportunity to challenge the appellant's notice that this case would be under the California rules of evidence, Exhibits A,B,C,D,E,F, on page 3. Notices went unanswered as of the date of this brief.

It is the prayer of the Appellant that the State Board of Equalization uphold the law and rule against sustaining the claims from the Franchise Tax Board for all tax years from 2000, 2001, 2002, 2003, 2004, and 2005.

Sincerely,

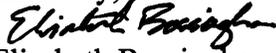

Elisabeth Bossingham

EXHIBIT 'O'

Exhibits

- A. 2000 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- B. 2001 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- C. 2002 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- D. 2003 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- E. 2004 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- F. 2005 Appeal Notice of Action, Hearing Demanded, Notice Regarding Rules of Evidence
- G. May 14th Letter
- H. August 25th Letter to Donna Webb
- I. 2000 540x Tax Return with 1040x
- J. 2000 540x Tax Return with 1040x
- K. 2000 540x Tax Return with 1040x
- L. 2000 540x Tax Return with 1040x
- M. 2000 540x Tax Return with 1040x
- N. 2000 540x Tax Return with 1040x
- O. Verified Affidavit
- P. Certified Mail Receipts
- Q. FTB letter from Donna Webb. July 28th 2009 Verifying Due Process Hearing on March 5th 2009

EXHIBITS CONTINUED ON NEXT PAGE

Exhibits continued:

R. Offer for Settlement, check negotiated

S. California Revenue and Taxation code section 1-4, California Constitution Article 1 Section 1.

T. February 4th letter: Notice and Demand for scheduled due process hearing under California rules of evidence

U. Due process hearing transcript of March 5th 2009

V. Letter to Visalia Medical Clinic payroll manager, requesting corrections. Verified Affidavit.

W. Response from Visalia Medical clinic.

X. 30 day notice and demand for review of FTB assessments, Notice that proceedings are under California rules of evidence .

Y. Attorney opinion letter, Thomas L. Price LL.D.

Z. Attorney opinion letter, Warren S. Richardson, J.D.

AA. Attorney opinion letter, Gerald P. Aurillo, Attorney at Law.

BB. Letter to Charles O Rossotti, Commissioner, Internal Revenue Service.

CC. Letter to Barbara Boxer, U.S. Senate.

DD. Letter to President Bill Clinton, of the United States.

EE. Letter to Lawrence H. Summers, U.S. Dept of the Treasury.

FF. Letter to Dianne Feinstein, U.S. Senate

GG. Letter to George Radanovich, U.S. Representative

Exhibit A

Elisabeth Bossingham

U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2000- **Exhibit H**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2000 tax year assessing a 14,546.36 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	85,405.00
Revised Taxable Income:	124,684.00
Tax – Table	8,842.00
Total Tax:	8,767.00
California withholding:	0.00
Additional Tax	6,480.00
Penalties: Delinquent Return:	2,712.60
Interest to 03/23/2009:	5,353.76
Total Additional Tax, Penalties and Interest:	14,546.36

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- November 1st 2008 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit B**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**

Exhibit A
1 of 3

- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit E**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2000. **Exhibit C**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 10/14/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits B,F and E**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit E, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit E page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit E page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit E**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that our repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit E Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit E page 16 lines 7,8.**
7. Objections were made to assessment proposed. **Exhibit E page 8 lines 21-22.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit D**
9. The amount on the State form 3525 for 2000 shows the correct amount and is signed under penalty of perjury. **Exhibit C**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2000 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 10/14/2008 **Exhibit E**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit B and Exhibit F** and never received any documentation not allowing for a due process hearing. **Exhibit E pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit G**

12 The Franchise Tax Board has failed to enter any testimony or prove what is specifically claimed to be not true on the 2000 Tax return of ELISABETH BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

Please remove the total assessment of 14,546.36 and each component that created this total in-so-far as it is not reflective in the 2000 tax return submitted by me and finish processing my tax return for 2000 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2000 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

Sincerely,

ELISABETH BOSSINGHAM

Elisabeth Bossingham

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 10/14/2008
Exhibits	B	Copy of Protest Statement, Demands Dated November 1 st , 2008
For	C	Copy of 2000 Calif. state return
2000	D	Copy of Court Instructions regarding NON-Signed Documents
Tax	E	Copy of Court Certified Transcription of Hearing
Year	F	Copy of February 4 th Notice and Demand for Due Process Hearing
	G	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing
	H	Notice of Action FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2000

Exhibit B

Elisabeth Bossingham



U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2001- **Exhibit N**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2001 tax year assessing a 26376.88 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	163,243.00
Revised Taxable Income:	173,065.00
Tax – Table	13,196.00
Total Tax:	13,117.00
California withholding:	0.00
Additional Tax	13,117.00
Penalties: Delinquent Return:	3,279.25
Post Amnesty Penalty:	1,370.70
Interest to 11/19/2008:	8,609.93
Total Additional Tax, Penalties and Interest:	26,376.88

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- January 16, 2009 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit H**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit L**

Exhibit B
1 of 4

- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit L**
- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit K**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2001. **Exhibit I**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 11/19/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits H,L and K**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit K, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit K page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit K page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit K**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that our repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit K Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit K page 16, line 7,8,**
7. Objections were made to assessment proposed. **Exhibit K page 21 lines 17-25.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit J**
9. The amount on the State form 3525 for 2001 shows the correct amount and is signed under penalty of perjury. **Exhibit I**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2001 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 11-19-2008 **Exhibit K**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit H and Exhibit L** and never received any documentation not allowing for a due process hearing. **Exhibit K pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit M**

BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

13. The amount of 26,420 on the 2001 tax return, **Exhibit I**, reflects in part, withholding received from a EARNING WITHHOLDING ORDER FOR TAXES _DOCUMENT FTP 2905 ARCES (REV 12-2001) Dated 5/13/05 presented to Visalia Medical Clinic, Inc. Order number 376739545017317383, **Exhibit B**, and also a Check received on or about November 22, 2005, in an amount near 21,579.31. The withholding order resulted in an amount near 868.00 being redirected to the State of California every bi-weekly pay period for the tax year of 2001 without my consent. This withholding action began on or around August 1st of 2005 and ended in December 2005. The State Placed a lien on real property in Oct of 2005 based on a notice of STATE INCOME TAX DUE notice ID # 051HPNEGJ3H1 dated 10/04/05 **Exhibit G**, and Tax lien notice dated 8-23-05 **Exhibit E**. The lien and withholding order were administered without a Due Process hearing, making it impossible for me to properly or timely respond to the false assessment figures provided by NOTICE OF PROPOSED ASSESSMENT DATED 1/06/05, document # FTB 5830 PIT MEO (REV 06-2004) **Exhibit F**. The Tax lien was released in December of 2005 when funds were received to cover the assessment of taxes allegedly due for the tax year of 2001. **Exhibit D**

Please remove the total assessment of 26,376.88 and each component that created this total in-so-far as it is not reflective in the 2001 tax return submitted by me and finish processing my tax return for 2001 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2001 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise we will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

Sincerely,

ELISABETH BOSSINGHAM

Elisabeth Bossingham

Attached A Copy of FTB 5830 PIT MEO (REV 09-2008), dated 11/19/2008

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 11/19/2008
Exhibits	B	Copy of FTP 2905 ARCES (REV 12-2001) Dated 5/13/05
For	C	Copy of FTB PASS (NEW 11-92) 7091 Dated 12/15/2005
2001	D	Copy of FTB 2733 ARCS Copy of (REV 12-2005) Dated 12/09/2005
Tax	E	Copy of FTB 4913 V1 M ARCS (REV 06-2005) Dated 08/23/05
Year	F	Copy of FTB 5830 PIT MEO (REV 06-2004) Dated 01/06/05
	G	Copy of FTB 4963 AMN MEO (REV 08-2005) Dated 10/04/05)
	H	Copy of Protest Statement, Demands Dated January 16 th , 2009
	I	Copy of 2001 Calif. state return
	J	Copy of Court Instructions regarding NON-Signed Documents
	K	Copy of Court Certified Transcription of Hearing.
	J	Copy of February 4 th Notice and Demand for Due Process Hearing.
	M	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing

Exhibit C

Elisabeth Bossingham

U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2002- **Exhibit H**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2002 tax year assessing a 18,576.74 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	129,929.00
Revised Taxable Income:	140,466.00
Tax – Table	10,120.00
Total Tax:	10,040.00
Other CR Additional withholding credit	9.00
Additional Tax	10,031.00
Penalties: Delinquent Return:	2,507.75
Post Amnesty Penalty	607.77
Interest to 03/23/2009:	5,430.22
Total Additional Tax, Penalties and Interest:	18,576.74

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- November 1st 2008 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit B**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**

EXHIBIT C
1 of 3

- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**
- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit E**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2002. **Exhibit C**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 10/14/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits B,F and E**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit E, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit E page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit E page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit E**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that our repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit E Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit E page 16 lines 7,8.**
7. Objections were made to assessment proposed. **Exhibit E page 23 lines 3-6.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit D**
9. The amount on the State form 3525 for 2002 shows the correct amount and is signed under penalty of perjury. **Exhibit C**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2000 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 10/14/2008 **Exhibit E**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit B and Exhibit F** and never received any documentation not allowing for a due process hearing. **Exhibit E pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit G**

- 12 The Franchise Tax Board has failed to enter any testimony or prove what is specifically claimed to be not true on the 2002 Tax return of ELISABETH BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

Please remove the total assessment of 18,576.74 and each component that created this total in-so-far as it is not reflective in the 2002 tax return submitted by me and finish processing my tax return for 2002 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2002 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise we will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

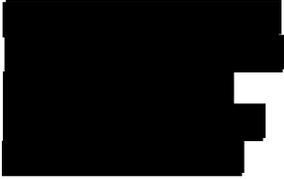
Sincerely,

ELISABETH BOSSINGHAM

Elisabeth Bossingham

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 10/14/2008
Exhibits	B	Copy of Protest Statement, Demands Dated November 1 st , 2008
For	C	Copy of 2002 Calif. state return
2002	D	Copy of Court Instructions regarding NON-Signed Documents
Tax	E	Copy of Court Certified Transcription of Hearing
Year	F	Copy of February 4 th Notice and Demand for Due Process Hearing
	G	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing
	H	Notice of Action FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2002

Exhibit D



U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2003- **Exhibit H**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2003 tax year assessing a 19,364.13 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	155,575.00
Revised Taxable Income:	160,922.00
Tax – Table	11,958.00
Total Tax:	11,619.00
Other CR Additional withholding credit	220 .00
Additional Tax	11,399.00
Penalties: Delinquent Return:	2,849.75
Interest to 03/23/2009:	5,115.38
Total Additional Tax, Penalties and Interest:	19,364.13

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- November 1st 2008 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit B**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**

EXHIBIT D

- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit E**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2003. **Exhibit C**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 10/14/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits B,F and E**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit E, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit E page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit E page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit E**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that out repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit E Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit E page 16 lines 7,8.**
7. Objections were made to assessment proposed. **Exhibit E page 24 lines 10-12.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit D**
9. The amount on the State form 3525 for 2003 shows the correct amount and is signed under penalty of perjury. **Exhibit C**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2003 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 10/14/2008 **Exhibit E**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit B and Exhibit F** and never received any documentation not allowing for a due process hearing. **Exhibit E pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit G**

12 The Franchise Tax Board has failed to enter any testimony or prove what is specifically claimed to be not true on the 2003 Tax return of ELISABETH BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

Please remove the total assessment of 19,364.13 and each component that created this total in-so-far as it is not reflective in the 2003 tax return submitted by me and finish processing my tax return for 2003 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2003 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise we will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

Sincerely,

ELISABETH BOSSINGHAM

Elisabeth Bossingham

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 10/14/2008
Exhibits	B	Copy of Protest Statement, Demands Dated November 1 st , 2008
For	C	Copy of 2003 Calif. state return
2003	D	Copy of Court Instructions regarding NON-Signed Documents
Tax	E	Copy of Court Certified Transcription of Hearing
Year	F	Copy of February 4 th Notice and Demand for Due Process Hearing
	G	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing
	H	Notice of Action FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2003

Exhibit E

Elisabeth Bossingham



U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2004- **Exhibit H**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2004 tax year assessing a 18,240.32 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	153,608.00
Revised Taxable Income:	157,514.00
Tax – Table	11,548.00
Total Tax:	11,198.00
California withholding:	0.00
Additional Tax	11,198.00
Penalties: Delinquent Return:	2,799.50
Interest to 03/23/2009:	4242.82
Total Additional Tax, Penalties and Interest:	18,240.32

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- November 1st 2008 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit B**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**

EXHIBIT E

1 of 3

- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit E**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2004. **Exhibit C**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 10/14/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits B,F and E**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit E, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit E page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit E page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit E**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that out repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit E Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit E page 16 lines 7,8.**
7. Objections were made to assessment proposed. **Exhibit E page 25 lines 24-25 – page 26 lines 1,2.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit D**
9. The amount on the State form 3525 for 2004 shows the correct amount and is signed under penalty of perjury. **Exhibit C**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2004 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 10/14/2008 **Exhibit E**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit B and Exhibit F** and never received any documentation not allowing for a due process hearing. **Exhibit E pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit G**

12 The Franchise Tax Board has failed to enter any testimony or prove what is specifically claimed to be not true on the 2004 Tax return of ELISABETH BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

Please remove the total assessment of 18,240.32 and each component that created this total in-so-far as it is not reflective in the 2004 tax return submitted by me and finish processing my tax return for 2003 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2004 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise we will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

Sincerely,

ELISABETH BOSSINGHAM
Elisabeth Bossingham

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 10/14/2008
Exhibits	B	Copy of Protest Statement, Demands Dated November 1 st , 2008
For	C	Copy of 2004 Calif. state return
2004	D	Copy of Court Instructions regarding NON-Signed Documents
Tax	E	Copy of Court Certified Transcription of Hearing
Year	F	Copy of February 4 th Notice and Demand for Due Process Hearing
	G	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing
	H	Notice of Action FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2004

Exhibit F

Elisabeth Bossingham

U.S. Post Office Express Mail #:
Sent under Proof of Service

April 17th, 2009

Unnamed FTB Employee, (undisclosed authority) **APPEAL Section**
BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081

Re: FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2005- **Exhibit H**

Appeal Notice of Action
Hearing Demanded

Dear Unnamed FTB Employee,

I am in receipt of your FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2005 tax year assessing a 14260.70 Tax and Penalty against me. I protest this amount and each element of it:

VISALIA MEDICAL CLINIC, INC:	134,868.00
Revised Taxable Income:	137,179.00
Tax – Table	9,570.00
Total Tax:	9,211.00
California withholding:	0.00
Additional Tax	9,211.00
Penalties: Delinquent Return:	2,302.75
Interest to 03/23/2009:	2,746.95
Total Additional Tax, Penalties and Interest:	14,260.70

STATEMENT OF FACTS:

Overview of Facts:

- Notice of Proposed Assessment Received, Unsigned- Undisclosed Authority **Exhibit A**
- November 1st 2008 Protest, due process hearing demanded, facts & exhibits presented. **Exhibit B**
- January 2009 hearing scheduled
- February 4, 2009 Notice: Due Process demanded, Facts presented, Demands. **Exhibit F**

Exhibit F

1 of 3

- March 5th 2009 Hearing with FTB hearing officer NATACHIA BUCHALTER. Transcript **Exhibit E**

Details of Facts:

1. ELISABETH BOSSINGHAM filed a state 540 tax return with the Franchise Tax Board for the tax year 2005. **Exhibit C**
2. Notice and Demand was given for FTB to present any and all information to substantiate their claim for the Assessment dated 11/19/08. No information was given to ELISABETH BOSSINGHAM, no answers were given to the demands dated February 4th 2009. **See exhibits B,F and E**
3. The amount that the Franchise Tax Board is showing is unverified. FTB was given notice to substantiate their claim and present any evidence, no evidence was presented. **Exhibit E, page 50 line 9-10**
4. Rules of Evidence was requested, NATACHIA BUCHALTER repeatedly did not respond to the question – **Exhibit E page 9 line 25 through page 12 line 3** . Rules of Evidence that the FTB will accept as evidence was claimed to be known by NATACHIA BUCHALTER. **Exhibit E page 15 lines 2-5.** Despite our attempts to be given the rules of Evidence that was KNOWN by NATACHIA BUCKHALTER, No Rules of Evidence was provided by the hearing officer NATACHIA BUCKHALTER. **Exhibit E**
5. ELISABETH BOSSINGHAM claims that due to the fact she asked for the rules of evidence that are being used by the FTB and due to the fact that the rules were claimed to be known by NATACHIA BUCHALTER, and due to the fact that that our repeated question was not answered, that the FTB is operating under a secret process, and is also a violation of due process. **Exhibit E Page 9 line 25 through page 15 line 5**
6. ELISABETH BOSSINGHAM presented her evidence under the California Code and Federal codes rules for evidence and testimony. **Exhibit E page 16 line 8,**
7. Objections were made to assessment proposed. **Exhibit E page 27 lines 4-8.**
8. The Franchise Tax Board has failed to sign any of their documents and according to California law, without a verified signature, the document has no basis of authority and is an invalid form. **Exhibit D**
9. The amount on the State form 3525 for 2005 shows the correct amount and is signed under penalty of perjury. **Exhibit C**
10. ELIABETH BOSSINGHAM Entered in Sworn testimony confirming the correctness of the 2005 tax return. NATACHIA BUCKJALTER was given an opportunity to enter testimony in the record and failed to enter any testimony in support of their proposed assessment dated 10-14-2008 **Exhibit E**
11. ELISABETH BOSSINGHAM made a demand for a Due Process hearing under **Exhibit B and Exhibit F** and never received any documentation not allowing for a due process hearing. **Exhibit E pages 46-48** Proof of Service for receiving requested dated Feb 4th 2009 for Due Process hearing : **Exhibit G**

- 12 The Franchise Tax Board has failed to enter any testimony or prove what is specifically claimed to be not true on the 2005 Tax return of ELISABETH BOSSINGHAM and therefore the return is not considered false. The Franchise Tax Board has based their taxes and penalties on incorrect figures and has failed to present their claim. The Franchise Tax Board has failed to send any letters/notices providing a Due Process hearing, making it impossible for me to properly or timely respond to these false assessment figures before the Notice of Proposed assessment was made.

Please remove the total assessment of 14,260.70 and each component that created this total in-so-far as it is not reflective in the 2005 tax return submitted by me and finish processing my tax return for 2005 as filed. Also, I have not knowingly made any untrue entries on the 540 tax return for the 2005 tax year, nor have I intended to do so. All entries are supported by evidence.

Notice
Notification

ELISABETH BOSSINGHAM demands the rules of evidence used to accept evidence during the State Board of Equalization appeals process. California rules of evidence will be the rules that each party will use unless other rules are provided within the next 30 days after receiving this notification. Otherwise we will all agree that the California rules of evidence are the rules we are using.

Thank you for your consideration of these facts.

Sincerely,

~~ELISABETH BOSSINGHAM~~

Elisabeth Bossingham

Attached	A	Copy of FTB 5830 PIT MEO (REV 09-2008), dated 10/14/2008
Exhibits	B	Copy of Protest Statement, Demands Dated November 1 st , 2008
For	C	Copy of 2005 Calif. state return
2005	D	Copy of Court Instructions regarding NON-Signed Documents
Tax	E	Copy of Court Certified Transcription of Hearing
Year	F	Copy of February 4 th Notice and Demand for Due Process Hearing
	G	Copy from United States Postal Service usps.com Tracking results for February 4 th Due Process Hearing
	H	Notice of Action FTB 5930 PIT MEO (REV 09-2008), dated 03/23/2009, for 2005

Exhibit G

Elisabeth Bossingham

May 14th 2009

Donna Webb
State of California
Franchise Tax Board
Disclosure Office MS A-181
P.O. Box 1468
Sacramento CA 95812-1468

Re: Receipt of the Response dated April 20th 2009. (copy enclosed)

A Notice and Demand was dated February 4th 2009 and sent via proof of service and certified mail. (copy enclosed). Your response of the 20th of April does acknowledge that the FTB received the notice and demands made. Your response also admits to a delay and asks for an acceptance of an apology. An apology cannot be accepted due to the adverse effects this negligent delay can have on an individual: California Civil Code 1798.45(C)

The demands dated February 4th 2009 gave the FTB an opportunity to state for the record what laws and evidence were used to make a claim(s) against me. This was a past tense demand. These claims were made against me in the fall of 2008, without due process and in violation of the law – Calif. Civil Code 19504.7 No evidence supporting your claims was presented at the properly notified Due Process Hearing that took place on March 5th 2009, or in your response dated April 20th 2009. No disclosure was given in violation of Calif. Civil Code 1798.37 regarding the alternative demands dated February 4th 2009 to accept the filed returns, then issue the refunds as claimed on the 2000, 2001 2002, 2003, 2004, 2005 tax returns if the FTB choose not to bring evidence or witnesses during the Due Process Hearing to prove their claims for the 2000, 2001, 2002, 2003, 2004, 2005 tax years. This lack of disclosure based on the March 5th hearing and your response dated April 20th 2009 response proves that either you have no evidence or witnesses from which to substantiate your Notice of Proposed Assessments for the 2000, 2001, 2002, 2003, 2004, 2005 tax years, or you have abandoned your claims for the 2000, 2001, 2002, 2003, 2004, & 2005 tax years

The FTB made several “claims” in the Notice of Proposed Assessments based on what laws? Your response was, and I quote “The public Records Act (PRA) similarly does not require that we do your legal research or analysis for you.” Your response was present / future tense and non-responsive to the demands made. Your response proves that either you have no law from which you have been operating from using a secret process, or you have abandoned your claims for the 2000,2001,2002,2003,2004,& 2005 tax years.

Due to the lack of Evidence & Law to substantiate your claims of both the Notice of Proposed Assessments and the Notice of Actions for the 2000, 2001, 2002, 2003, 2004, 2005 tax years, I will consider your actions as illegal, fraudulent and unsubstantiated.

Sincerely,

ELISABETH BOSSINGHAM

Enc. Response April 20th 2009 & Notice and Demand February 4th 2009

EXHIBIT

G

10/1

Exhibit H

Elisabeth Bossingham
[REDACTED]

August 25th 2009

Donna Webb
State of California
Franchise Tax Board (FTB)
Disclosure Office MS A-181
P.O. Box 1468
Sacramento CA. 95812-1468

Re: Receipt of the response dated July 28th 2009 (copy enclosed)

The nature of my concerns have been clearly stated within the text of the Notice and Demand dated February 4th, 2009, and correspondence dated May 14th 2009. You were given notice and opportunity to substantiate you claims. You were also given notice that the hearing would be recorded by an independent court reporter. On March 5th 2009 a properly notified Judicial Proceeding called a "Due Process" hearing took place for both parties to present evidence to support their claims. Under oath, I presented evidence as true and correct to the best of my ability, using proper State tax forms that are required just for this type of evidence. The FTB was given the opportunity to substantiate their claims made on the NPA's for tax years 2000, 2001, 2002, 2003, 2004, and 2005. As evidenced by the transcript of an independent court stenographer, the FTB was given the opportunity to present their case and failed to present any evidence to support the claims made in any of the NPA's. See U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977) "Silence can only be equated with fraud where there is a legal or moral duty to speak or when an inquiry left unanswered would be intentionally misleading"

Your letters of April 20th 2009 and July 28th 2009 acknowledge a Judicial "Due Process" hearing took place on March 5th, 2009 and are evidence that the FTB is unable to abide by the law and unable to substantiate the claims made for tax years 2000, 2001, 2002, 2003, 2004, and 2005.

Sincerely,

ELISABETH BOSSINGHAM

ELISABETH BOSSINGHAM

Enc. Feb 4th 2009 Notice and Demand, April 20th 2009 FTB letter, May 14th 2009 letter, July 28th 2009 FTB letter.

*EXHIBIT
17*

1 of 1

Exhibit I

TAXABLE YEAR

CALIFORNIA FORM

2000

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

ELISABETH BOSS ** A BOSSINGHAM 00

P AC A R RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you filed the return you are amending, your parent (or someone else) claimed you as a dependent on his/her return, check this box.
d If claiming head of household, enter name and relationship of qualifying person on: Original return Amended return

Table with columns: Note, A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjustments, California adjusted gross income, California itemized deductions, Taxable income, Tax method used, Tax, Exemption credits, Tax from Schedule G-1, Special credits, Total tax, California income tax withheld, Excess California SDI, Estimated tax payments, Child and Dependent Care, Tax paid with original return, Total payments, Overpaid tax, Voluntary contributions, AMOUNT YOU OWE, Penalties/Interest, REFUND.

EXHIBIT I 1 of 23

0393017/01-05-01

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

Part I Payments Complete this part before completing Side 1, line 23.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a

b Enter the serial number stamped on the face of your canceled check (if available) 1b

2 Additional payments made after the original return was filed:

Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; and
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$
		\$

Total of additional payments listed above 2

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 23 3

Part II Explanation of Changes

1 Enter name and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. **SAME**

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

It is unlawful to forge a spouse's signature

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.

Your signature *X Elisabeth Bossingham*

Form 8275

Daytime phone number

10-17-09

Spouse's signature (if filing joint, both must sign)

Date

X

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid preparer's SSN/FEIN/PTIN

Firm's name (or yours if self-employed)

Firm's address

Name of contact person

Daytime phone number

Best time to call

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.

Where to File Form 540X:

If you are due a refund or have no amount due, mail your return to:
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you owe, mail your return to:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001



INES 1, 4, 6, 7, 16: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED
OMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE
ECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED
F IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR
PATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR
ROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR
JSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE
LISTED CORRECTLY ON FORM 3525.

TAXABLE YEAR

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.

CALIFORNIA FORM

2000

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name

ELISABETH A BOSSINGHAM

2 Your social security number

[Redacted Social Security Number]

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2000.

5 Employer's or payer's name, address, state, and ZIP Code

VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140

PMB no.

[Redacted PMB Number]

6 Federal employer identification number (if known)

94-2203861

7 State income tax withheld (include the name of the state)

2286.90

8 Wages, tips, other compensation, or payments before deductions for taxes, insurance, etc.

0.00

9 State Disability Insurance withheld

275.95

10 Dependent care benefits

11 Nonqualified plans

12 Gross distributions - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

14 Capital gain (Included in Box 13)

15 Other

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature

Elisabeth A. Bossingham

FORM 8275

19 Date

10-17-09

Side 2 FTB 3525 (REV. 2001)

**California Resident
Income Tax Return 2000**

540

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

YES NO

DO NOT
ATTACH
LABEL

BOSS **
ELISABETH A BOSSINGHAM

00

P
AC
A
R
RP

Step 1

Name and Address
[Redacted] CA [Redacted]

FOR COMPUTERIZED USE ONLY

01	4	37	23	56	0	APE	0
06	0	38	3461	57	0	3800	0
09	0	39	0	58	0	3803	0
11	1	41	0	59	0	SCHG1	0
12	0	42	0	60	0	5870A	0
14	650	43	0	61	0	5805 5805F	0
16	0	44	0	62	0		
17	27764	45	0	63	0		
18	5622	47	3438	64	0		
20	333	48	0	65	3438		
23	0	49	3438	66	0		
28	0	50	0	68	0		
29	0	51	0				
30	0	52	0				
31	0	53	0				
35	0	54	0				
36	0	55	0				

Step 2

Filing Status

1 Single 2 Married filing joint return (even if only one spouse had income)

3 Married filing separate return. Enter spouse's social security number above and full name here _____

4 Head of household (with qualifying person). STOP. See instructions.

Check only one.

5 Qualifying widow(er) with dependent child. Enter year spouse died _____

Step 3

Exemptions

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 1 X \$75 = \$ 75

8 Blind: If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 X \$75 = \$

9 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 9 X \$75 = \$

10 Add line 7 through line 9. This is your total exemption credit before dependent exemption credit 10 Total \$ 75

Dependent Exemptions

11 Dependents: Enter name and relationship. Do not include yourself or your spouse.

SEE STATEMENT 2 Total dependent exemption credit ... 11 1 X \$235 = \$ 235

Step 4

Taxable Income

12 State wages from your Form(s) W-2, box 17 12 28,414.

13 Enter adjusted gross income from your 2000 federal return 13 28,414.

14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 33, column B 14 650.

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 27,764.

16 California adjustments - additions. Enter the amount from Schedule CA (540), line 33, column C 16 27,764.

17 California adjusted gross income. Combine line 15 and line 16 17 27,764.

18 Enter your CA standard deduction OR your CA itemized deductions 18 5,622.

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 22,142.

Step 5

Tax

20 Tax. Check if from Tax Table Tax Rate Schedule FTB 3800 or FTB 3803 20 333.

21 Exemption credits. If line 13 is over \$124,246, see instructions. Otherwise, add line 10 and line 11 21 310.

22 Subtract line 21 from line 20. If less than zero, enter -0- 22 23.

23 Tax. Check if from Schedule G-1 and form FTB 5870A 23 23.

24 Add line 22 and line 23. Continue to Page 2 24 23.

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

Step 6

25	Amount from Page 1, line 24	25	23.
Special Credits and Nonrefundable Renter's Credit	28 Enter credit name _____ code no _____ and amount ▶ 28		
	29 Enter credit name _____ code no _____ and amount ▶ 29		
	30 To claim more than two credits, see instructions	• 30	
	31 Nonrefundable renter's credit. See instructions for "Step 6"	• 31	
	33 Add line 28 through line 31. These are your total credits	33	
	34 Subtract line 33 from line 25. If less than zero, enter -0-	34	23.

Step 7

35	Alternative minimum tax. Attach Schedule P (540)	• 35	
Other Taxes	36 Other taxes and credit recapture. See instructions	• 36	
	37 Add line 34 through line 36. This is your total tax	• 37	23.

Step 8

Payments	38 California income tax withheld. See instructions	■ 38	3,461.
	39 2000 CA estimated tax and amount applied from 1999 return	■ 39	
	41 Excess SDI. See instructions	■ 41	
	Child and Dependent Care Expenses Credit. See instructions		
	• 42 _____ • 43 _____		
	■ 44 _____ ■ 45 _____		
	46 Add line 38, line 39, line 41, and line 45. These are your total payments	46	3,461.

Step 9

Overpaid Tax or Tax Due	47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	3,438.
	48 Amount of line 47 you want applied to your 2001 estimated tax	■ 48	
	49 Overpaid tax available this year. Subtract line 48 from line 47	■ 49	3,438.
	50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37	50	

Step 10

Contributions	CA Seniors Special Fund	• 57	.00
	See instructions	• 51	.00
	Alzheimer's Disease/Related Disorders Fund	• 52	.00
	CA Fund for Senior Citizens	• 53	.00
	Rare and Endangered Species Preservation Program	• 54	.00
	State Children's Trust Fund for the Prevention of Child Abuse	• 55	.00
	CA Breast Cancer Research Fund	• 56	.00
	CA Firefighters' Memorial Fund	• 57	.00
	CA Mexican American Veterans' Memorial	• 58	.00
	Emergency Food Assistance Program Fund	• 59	.00
	CA Peace Officer Memorial Foundation Fund	• 60	.00
	Birth Defects Research Fund	• 61	.00
	National World War II Veterans Memorial Trust Fund	• 62	.00
	CA Lung Disease and Asthma Research Fund	• 63	.00
	64 Add line 51 through line 63. These are your total contributions	• 64	

Step 11

Refund or Amount You Owe	65 REFUND OR NO AMOUNT DUE. Subtract line 64 from line 49. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 65	3,438.
	66 AMOUNT YOU OWE. Add line 50 and line 64. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	■ 66	

Step 12

Interest and Penalties	67 Interest, late return penalties, and late payment penalties	67	
	68 Underpayment of estimated tax. Check box <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	■ 68	
	69 Total amount due. See instructions	69	
		• 70	4

Step 13

Do not attach a voided check or a deposit slip.

Direct Deposit Information Complete this section to have your refund directly deposited. Routing number _____

Account Type: Checking Savings Account number _____

Sign Here

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature *Elisabeth A. Bossingham* **FORM 9275** Daytime phone number _____

X Spouse's signature (if filing joint, both must sign) _____

Joint return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Date **10-7-09**

Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

ELISABETH A. BOSSINGHAM

Part I Income Adjustment Schedule

Table with columns: Section A - Income, Federal Amounts (taxable amounts from your federal return), Subtractions, Additions. Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; State tax refund; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); Total IRA distributions; Total pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Social security benefits; Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover); Total (Combine line 7 through line 21 in column A, Add line 7 through line 21f in column B and column C. Go to Section B); Section B - Adjustments to income (IRA deduction, Student loan interest deduction, Medical savings account deduction, Moving expenses, One-half of self-employment tax, Self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, Penalty on early withdrawal of savings, Alimony paid); Total (Subtract line 32 from line 22 in columns A, B, and C. See the instructions for how to transfer the total to Form 540).

Part II Adjustments To Federal Itemized Deductions

Table with rows: Federal itemized deductions; Enter total of federal Sch. A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only); Subtract line 36 from line 35; Other adjustments including California lottery losses; Combine line 37 and line 38; Is the amount on Form 540, line 13 more than the amount shown below for your filing status? (Single or married filing separate: \$124,246; Married filing joint or qualifying widow(er): \$248,494; Head of household: \$186,370); Is the amount you entered on line 40 more than your standard deduction below? (Single or married filing separate: \$2,811; Married filing joint, head of household or qualifying widow(er): \$5,622); NO. Transfer the amount on line 39 to line 40. YES. Complete the Itemized Deductions Worksheet in the instructions for Sch. CA (540), line 40. YES. Transfer the amount on line 40 to Form 540, line 18. NO. Enter your standard deduction on Form 540, line 18.

2000 Income from PassthroughsCA

AKERS WEST ASSOCIATES

I.D. NUMBER: XXXXXXXXXX

TAXABLE INCOME (LOSS) SUMMARY:

PASSIVE INCOME 1,436NET INCOME (LOSS) FOR ENTITY 1,436

ACTIVITY INFORMATION:

AKERS WEST ASSOCIATES

RENTAL REAL ESTATE INCOME (LOSS) 1,436TOTAL PASSIVE GAIN (LOSS) 1,436

2000 Income from Passthroughs

CA

VIFLEASCO

I.D. NUMBER: [REDACTED]

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN 5,233

NET INCOME (LOSS) FOR ENTITY 5,233

ACTIVITY INFORMATION:

VIFLEASCO

GUARANTEED PAYMENTS 5,233

TOTAL NONPASSIVE GAIN (LOSS) 5,233

ELISABETH A. BOSSINGHAM



540 DEPENDENTS STATEMENT 2

NAME RELATIONSHIP
 BENJAMIN BOSSINGHAM SON

SCHEDULE CA RENTS, ROYALTIES, PARTNERSHIPS, ETC... STATEMENT 3

DESCRIPTION	CALIFORNIA AMOUNT	FEDERAL AMOUNT	ADJUSTMENT
AKERS WEST ASSOCIATES	1,436.	2,086.	<650.>
TOTAL TO SCHEDULE CA (540), LINE 17			<650.>

3801 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 4

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
AKERS WEST ASSOCIATES	1,436.	0.		1,436.	
TOTALS	1,436.	0.		1,436.	

3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 5

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
AKERS WEST ASSOCIATES	SCH E	1,436.		1,436.		
TOTALS		1,436.		1,436.		

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

OMB No. 1545-0889

Attachment Sequence No. **92**

▶ Attach to your tax return.

Name(s) shown on return **ELISABETH A. BOSSINGHAM** Identifying number shown on return XXXXXXXXXX

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part 1.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity
	to
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations (continued from Parts I and/or II)

VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2000.

- 1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17 of October, 2009.

Elisabeth A. Bossingham Private sector non-governmentally connected
Elisabeth Bossingham

Amended U.S. Individual Income Tax Return

See separate instructions.

This return is for calendar year **2000**, or fiscal year ended

Please print or type	Your first name and initial ELISABETH A. BOSSINGHAM	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Home address (no. and street) or P.O. box if mail is not delivered to your home	Apt. no.	Phone number

- A** If the name or address shown above is different from that shown on the original return, check here
- B** Has the original return been changed or audited by the IRS or have you been notified that it will be? Yes No
- C** Filing status. Be sure to complete this line. Note. You cannot change from joint to separate returns after the due date.
- On original return Single Married filing joint return Married filing separate return Head of household Qualifying widow(er)
- On this return Single Married filing joint return Married filing separate return Head of household* Qualifying widow(er)
- * If the qualifying person is a child but not your dependent, see page 2.

Use Part II on Page 2 to Explain any Changes		A. Original amount or as previously adjusted (see page 2)	B. Net change - amount of increase or (decrease) - explain in Part II	C. Correct amount
Income and Deductions (see pages 2-6)				
	1 Adjusted gross income (see page 3)	45,551.	<17,137.>	28,414.
	2 Itemized deductions or standard deduction (see page 3)	6,450.		6,450.
	3 Subtract line 2 from line 1	39,101.	<17,137.>	21,964.
	4 Exemptions. If changing, fill in Parts I and II on page 2	5,600.		5,600.
	5 Taxable income. Subtract line 4 from line 3	33,501.	<17,137.>	16,364.
Tax Liability	6 Tax (see page 4). Method used in col. C <u>SCH. D</u>	4,115.	<2,479.>	1,636.
	7 Credits (see page 4)	500.		500.
	8 Subtract line 7 from line 6. Enter the result but not less than zero	3,615.	<2,479.>	1,136.
	9 Other taxes (see page 4)			
	10 Total tax. Add lines 8 and 9	3,615.	<2,479.>	1,136.
Payments	11 Federal income tax withheld and excess social security and RRTA tax withheld. If changing, see page 5	13,263.	1,311.	14,574.
	12 Estimated tax payments, including amount applied from prior year's return			
	13 Earned income credit (EIC)			
	14 Additional child tax credit from Form 8812			
	15 Credits from Form 2439 or Form 4136			
	16 Amount paid with request for extension of time to file (see page 5)			
	17 Amount of tax paid with original return plus additional tax paid after it was filed			
	18 Total payments. Add lines 11 through 17 in column C			14,574.
Refund or Amount You Owe				
	19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			0.
	20 Subtract line 19 from line 18 (see page 5)			14,574.
	21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 5			
	22 If line 10, column C, is less than line 20, enter the difference			13,438.
	23 Amount of line 22 you want refunded to you			13,438.
	24 Amount of line 22 you want applied to your estimated tax	24		

Sign Here
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.

Joint return? See page 2. Keep a copy for your records.

Your signature _____ Date _____ Spouse's signature. If a joint return, both must sign. _____ Date _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed) address, and ZIP code _____ EIN _____ Phone no. _____

Part I Exemptions. See Form 1040 or 1040A instructions. If you are not changing your exemptions, do not complete this part. If claiming more exemptions, complete lines 25-31. If claiming fewer exemptions, complete lines 25-30.	A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions
25 Yourself and spouse Caution: If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.	25		
26 Your dependent children who lived with you	26		
27 Your dependent children who did not live with you due to divorce or separation	27		
28 Other dependents	28		
29 Total number of exemptions. Add lines 25 through 28	29		
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30		

Tax Year	Exemption Amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:
2000	\$2,800	\$96,700
1999	2,750	94,975
1998	2,700	93,400
1997	2,650	90,900

31 Dependents (children and other) not claimed on original (or adjusted) return:
Note: For tax years after 1997, do not complete column (e) below. For tax year 1997, do not complete column (d) below.

(a) First Name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) check if qualifying child for child tax credit	(e) No. of months lived in your home
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

No. of your children on line 31 who:

● lived with you

● did not live with you due to divorce or separation

Dependents on line 31 not entered above ...

Part II Explanation of Changes to Income, Deductions, and Credits
Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 6, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL, OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

Label

(See instructions on page 19.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

For the year Jan. 1-Dec. 31, 2000, or other tax year beginning

2000, ending ,20

Label Here

Your first name and initial

ELISABETH A.

Last name

BOSSINGHAM

Your social security number

[Redacted]

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

[Redacted]

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

IMPORTANT!

City, town or post office, state, and ZIP code.

You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? [X] Yes [] No [] Yes [] No

Filing Status

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's soc. sec. no. above and full name here.
4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. [X]
5 Qualifying widow(er) with dependent child (year spouse died). (See page 19.)

Exemptions

6a [X] Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b [] Spouse

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) If qualifying child for child tax credit. Includes entry for BENJAMIN BOSSINGHAM SON.

d Total number of exemptions claimed 2

Income

Attach Forms W-2 and W-26 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with columns: Line number, Description, Amount. Includes lines 7-21 for various income types and line 22 for total income of 28,414.

Adjusted Gross Income

Table with columns: Line number, Description, Amount. Includes lines 23-33 for deductions and adjusted gross income of 28,414.

Tax and Credits		34	Amount from line 33 (adjusted gross income)	34	28,414.
35a Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind.			Add the number of boxes checked above and enter the total here	35a	
b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here				35b	
36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent		36		36	6,450.
37 Subtract line 36 from line 34		37		37	21,964.
38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet on page 32 for the amount to enter		38		38	5,600.
39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-		39		39	16,364.
40 Tax (see page 32). Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		40		40	1,636.
41 Alternative minimum tax. Attach Form 6251		41		41	0.
42 Add lines 40 and 41		42		42	1,636.
43 Foreign tax credit. Attach Form 1116 if required		43		43	
44 Credit for child and dependent care expenses. Attach Form 2441		44		44	
45 Credit for the elderly or the disabled. Attach Schedule R		45		45	
46 Education credits. Attach Form 8863		46		46	
47 Child tax credit (see page 36)		47	500.	47	
48 Adoption credit. Attach Form 8839		48		48	
49 Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)		49		49	
50 Add lines 43 through 49. These are your total credits		50		50	500.
51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-		51		51	1,136.
Other Taxes					
52 Self-employment tax. Attach Schedule SE		52		52	
53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		53		53	
54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required		54		54	
55 Advance earned income credit payments from Form(s) W-2		55		55	
56 Household employment taxes. Attach Schedule H		56		56	
57 Add lines 51 through 56. This is your total tax		57		57	1,136.
Payments					
58 Federal income tax withheld from Forms W-2 and 1099		58	14,574.	58	
59 2000 estimated tax payments and amount applied from 1999 return		59		59	
60a Earned income credit (EIC)		60a		60a	
b Nontaxable earned income: amount and type					
61 Excess social security and RRTA tax withheld (see page 50)		61		61	
62 Additional child tax credit. Attach Form 8812		62		62	
63 Amount paid with request for extension to file		63		63	
64 Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136		64		64	
65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments		65		65	14,574.
Refund					
66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid		66		66	13,438.
67a Amount of line 66 you want refunded to you		67a		67a	13,438.
b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
d Account number					
68 Amount of line 66 you want applied to your 2001 estimated tax		68		68	
Amount You Owe					
69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe.		69		69	
70 Estimated tax penalty. Also include on line 69		70		70	

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.

Your signature	Date	Your occupation DOCTOR	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	<input type="checkbox"/> Yes <input type="checkbox"/> No May the IRS discuss this return with the preparer shown below (see page 52)?

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM



Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest **Note.** If you had over \$400 in taxable interest, you must also complete Part III.

	Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ► VISALIA MEDICAL CLINIC FROM K-1 - AKERS WEST ASSOCIATES FROM K-1 - VIFLEASCO	2,012. 915. 5.
2 Add the amounts on line 1	2,932.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	2,932.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Part II Ordinary Dividends **Note.** If you had over \$400 in ordinary dividends, you must also complete Part III.

	Amount
5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13. ►	
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9	

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Part III Foreign Accounts and Trusts You must complete this part if you (a) had over \$400 of interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2000, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
b If "Yes," enter the name of the foreign country ►		
8 During 2000, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2000

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See Instructions for Schedule D (Form 1040).

Name(s) shown on Form 1040

Your social security number

ELISABETH A. BOSSINGHAM

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
	(c) Date sold			
1				
2 Enter your short-term totals	2			
3 Total short-term sales price amounts. Add column (d) of lines 1 and 2	3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet			6 ()	
7 Net short-term capital gain or (loss). Combine column (f) of lines 1 through 6			7	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
	(c) Date sold				
8 SALE OF AKERS WEST ASSOCIATES	02/20/00	99,400.	81,237.	18,163.	
9 Enter your long-term totals	9				
10 Total long-term sales price amounts. Add column (d) of lines 8 and 9	10	99,400.			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11		
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12		
13 Capital gain distributions			13		
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet			14 ()	()	
15 Combine column (g) of lines 8 through 14			15		
16 Net long-term capital gain or (loss). Combine column (f) of lines 8 through 14			16	18,163.	

* 28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock.

Part III Summary of Parts I and II

17	Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13 Next: Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if: • Both lines 16 and 17 are gains, and • Form 1040, line 39, is more than zero. Otherwise, stop here .	17	18,163.
18	If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: • The loss on line 17, or • (\$3,000) or, if married filing separately, (\$1,500) Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the Capital Loss Carryover Worksheet if: • The loss on line 17 exceeds the loss on line 18 or • Form 1040, line 37, is a loss.	18	()

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your taxable income from Form 1040, line 39	19	16,364.
20	Enter the smaller of line 16 or line 17 of Schedule D	20	18,163.
21	If you are filing Form 4952, enter the amount from Form 4952, line 4e	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	18,163.
23	Combine line 7 and 15. If zero or less, enter -0-	23	0.
24	Enter the smaller of line 15 or line 23, but not less than zero	24	
25	Enter your unreaptured section 1250 gain, if any, from line 17 of the worksheet	25	
26	Add lines 24 and 25	26	
27	Subtract line 26 from line 22. If zero or less, enter -0-	27	18,163.
28	Subtract line 27 from line 19. If zero or less, enter -0-	28	0.
29	Enter the smaller of: • The amount on line 19 or • \$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er); \$21,925 if married filing separately; or \$35,150 if head of household	29	16,364.
30	Enter the smaller of line 28 or line 29	30	
31	Subtract line 22 from line 19. If zero or less, enter -0-	31	0.
32	Enter the larger of line 30 or line 31	32	
33	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies Note: If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38.	33	
34	Enter the amount from line 29	34	16,364.
35	Enter the amount from line 30	35	
36	Subtract line 35 from line 34	36	16,364.
37	Multiply line 36 by 10% (.10) Note: If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52.	37	1,636.
38	Enter the smaller of line 19 or line 27	38	16,364.
39	Enter the amount from line 36	39	16,364.
40	Subtract line 39 from line 38	40	0.
41	Multiply line 40 by 20% (.20) Note: If line 26 is zero or blank, skip lines 42 through 51 and go to line 52.	41	
42	Enter the smaller of line 22 or line 25	42	
43	Add lines 22 and 32	43	
44	Enter the amount from line 19	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Multiply line 46 by 25% (.25) Note: If line 24 is zero or blank, skip lines 48 through 51 and go to line 52.	47	
48	Enter the amount from line 19	48	
49	Add lines 32, 36, 40, and 46	49	
50	Subtract line 49 from line 48	50	
51	Multiply line 50 by 28% (.28)	51	
52	Add lines 33, 37, 41, 47, and 51	52	1,636.
53	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies	53	2,456.
54	Tax on taxable income (including capital gains). Enter the smaller of line 52 or line 53 here and on Form 1040, line 40	54	1,636.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

SABETH A. BOSSINGHAM

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. If you check column (f) you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) All is at risk	(f) Some is not at risk
A	AKERS WEST ASSOCIATES	P		[REDACTED]	X	
B	VIFLEASCO	P		[REDACTED]	X	
C						
D						
E						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A	2,086.			
B				5,233.
C				
D				
E				
28a Totals	2,086.			5,233.
b Totals				
29 Add columns (h) and (k) of line 28a				7,319.
30 Add columns (g), (i), and (j) of line 28b				()
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				7,319.

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
33a Totals			
b Totals			
34 Add columns (d) and (f) of line 33a			34
35 Add columns (c) and (e) of line 33b			35 ()
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below			36

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Part V Summary * ENTIRE DISPOSITION OF PASSIVE ACTIVITY

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40	7,319.
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

2000 Income from Passthroughs

AKERS WEST ASSOCIATES

I.D. NUMBER: 9 [REDACTED]

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

AKERS WEST ASSOCIATES

100% DISPOSITION AT A NET GAIN

RENTAL REAL ESTATE INCOME (LOSS)	2,086
----------------------------------	-------

SCHEDULE E ACTIVITY INCOME (LOSS)	<u>2,086</u>
-----------------------------------	--------------

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT FOR POST-1986 PROPERTY	-773
--	------

OTHER K-1 INFORMATION:

INTEREST - TOTAL	915
------------------	-----

SELF-EMPLOYMENT EARNINGS (LOSS)	0
---------------------------------	---

INVESTMENT INCOME	915
-------------------	-----

2000 Income from Passthroughs

VIFLEASCO

I.D. NUMBER: [REDACTED]
TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

VIFLEASCO

OTHER PASSIVE ACTIVITY

GUARANTEED PAYMENTS

5,233

TOTAL NONPASSIVE ACTIVITY INCOME

5,233

OTHER K-1 INFORMATION:

INTEREST - TOTAL

5

SELF-EMPLOYMENT EARNINGS (LOSS)

0

INVESTMENT INCOME

5

2000 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

INTEREST - TOTAL	920
------------------	-----

INVESTMENT INTEREST EXPENSE:

INVESTMENT INCOME	920
-------------------	-----

TAX PREFERENCE ITEMS:

DEPRECIATION ADJUSTMENT FOR POST-1986 PROPERTY	-773
--	------

Exhibit J

TAXABLE YEAR

2001

Amended Individual Income Tax Return

CALIFORNIA FORM

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

ELISABETH BOSSINGHAM BOSS ** A BOSSINGHAM 01

P
AC
A
R
RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you filed the return you are amending, your parent (or someone else) claimed you as a dependent on his/her return, check this box.
d If claiming head of household, enter name and relationship of qualifying person on: Original return Amended return

Table with columns: Note, A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjusted gross income, California itemized deductions, Taxable income, Tax, Exemption credits, Total tax, California income tax withheld, Total payments, and REFUND.

139301/ 11-17-01

For Privacy Act Notice, get form FTB 1131.

540X01104022

Form 540X C1 2001 Side 1

EXHIBIT J 18F 21

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

Part I Payments Complete this part before completing Side 1, line 23.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a
b Enter the serial number stamped on the face of your canceled check (if available) 1b [REDACTED]

2 Additional payments made after the original return was filed:
Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:
• Check number (if applicable);
• Amount of the check or charge; and
• Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$
		\$

Total of additional payments listed above 2

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 23 3

Part II Explanation of Changes

1 Enter name and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. **SAME**

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

It is unlawful to forge a spouse's signature

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.

Your signature
X *Elisabeth A. Bossingham*

Form 8275

Daytime phone number

Spouse's signature (if filing joint, both must sign)

Date

X

10-17-09

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid preparer's SSN/FEIN/PTIN

Firm's name (or yours if self-employed)

Firm's address

Name of contact person

Daytime phone number

Best time to call

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.

Where to File Form 540X:

If you are due a refund or have no amount due, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you owe, mail your return and check to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

TAXABLE YEAR

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.

CALIFORNIA FORM

2001

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name

ELISABETH A BOSSINGHAM

2 Your social security number

3 Address (number, street, city, state, and ZIP Code)

PMB no.

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2001.

5 Employer's or payer's name, address, state, and ZIP Code

VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140

PMB no.

6 Federal employer identification number (if known) 94-2203861

7 State income tax withheld (include the name of the state) 0.00

8 Wages, tips, other compensation, or payments before deductions for taxes, insurance, etc. 0.00

9 State Disability Insurance withheld 416.94

10 Dependent care benefits

11 Nonqualified plans

12 Gross distributions - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

14 Capital gain (Included in Box 13)

15 Other

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature

Elisabeth A. Bossingham

FORM 3525

19 Date

10-17-09

Side 2 FTB 3525 (REV. 2001)

**California Resident
Income Tax Return 2001**

540

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

YES NO

DO NOT
ATTACH
LABEL

BOSS **
ELISABETH A BOSSINGHAM

01

P

AC

A

R

RP

Step 1

Name
and
Address

FOR COMPUTERIZED USE ONLY

01	4	37	0	56	0	APE	0
06	0	38	26491	57	0	3800	0
09	0	39	0	58	0	3803	0
11	1	41	0	59	0	SCHG1	0
12	0	42	0	60	0	5870A	0
14	0	43	0	64	0	5805 5805F	0
16	0	44	0	65	26491		
17	21509	45	0	66	0		
18	19571	47	26491	68	0		
20	19	48	0				
23	0	49	26491				
28	0	50	0				
29	0	51	0				
30	0	52	0				
31	0	53	0				
35	0	54	0				
36	0	55	0				

Step 2

Filing Status

- 1 Single
- 2 Married filing joint return (even if only one spouse had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here _____
- 4 Head of household (with qualifying person). STOP. See instructions. 5 Qualifying widow(er) with dependent child. Enter year spouse died _____

Step 3

Exemptions

- 6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6
- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 X \$79 = \$ 79
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 X \$79 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 9 X \$79 = \$ _____
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 **Total** \$ 79

Dependent Exemptions

- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
SEE STATEMENT 2 Total dependent exemption credit ... 11 X \$247 = \$ 247

Step 4

Taxable Income

Attach check or money order here.

- 12 State wages from your Form(s) W-2, box 16 12 21,509.47
- 13 Enter adjusted gross income from your 2001 federal return 13 21,509.47
- 14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 33, column B 14 21,509.47
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 21,509.47
- 16 California adjustments - additions. Enter the amount from Schedule CA (540), line 33, column C 16 21,509.47
- 17 California adjusted gross income. Combine line 15 and line 16 17 21,509.47
- 18 Enter the larger of your CA standard deduction OR your CA itemized deductions 18 19,570.93
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 1,938.54

Step 5

Tax

Attach copy of your Form(s) W-2, W-2G, and other Forms 1099 with California tax withheld.

- 20 Tax. Check if from Tax Table Tax Rate Schedule FTB 3800 or FTB 3803 20 19.00
- 21 Exemption credits. If line 13 is over \$130,831, see instructions. Otherwise, add line 10 and line 11 21 326.00
- 22 Subtract line 21 from line 20. If less than zero, enter -0- 22 0.00
- 23 Other Taxes. Check if from Schedule G-1 and form FTB 5870A 23 0.00
- 24 Add line 22 and line 23. Continue to Page 2 24 0.00

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

Step 6

Special Credits and Nonrefundable Renter's Credit	25 Amount from Page 1, line 24	25	0.00
	28 Enter credit name _____ code no _____ and amount ▶ 28		
	29 Enter credit name _____ code no _____ and amount ▶ 29		
	30 To claim more than two credits, see instructions	• 30	
	31 Nonrefundable renter's credit. See instructions for "Step 6"	• 31	
	33 Add line 28 through line 31. These are your total credits	33	
	34 Subtract line 33 from line 25. If less than zero, enter -0-	34	0.00

Step 7

Other Taxes	35 Alternative minimum tax. Attach Schedule P (540)	• 35	
	36 Other taxes and credit recapture. See instructions	• 36	
	37 Add line 34 through line 36. This is your total tax	• 37	0.00

Step 8

Payments	38 California income tax withheld. See instructions	■ 38	26,490.94
	39 2001 CA estimated tax and other payments	■ 39	
	41 Excess SDI. See instructions	■ 41	
	Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506.		
	• 42 _____ • 43 _____		
	■ 44 _____ ■ 45 _____		
	46 Add line 38, line 39, line 41, and line 45. These are your total payments	46	26,490.94

Step 9

Overpaid Tax or Tax Due	47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	26,490.94
	48 Amount of line 47 you want applied to your 2002 estimated tax	■ 48	
	49 Overpaid tax available this year. Subtract line 48 from line 47	■ 49	26,490.94
	50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37	50	

Step 10

Contributions	CA Seniors Special Fund	CA Breast Cancer Research Fund	• 56	.00
	See instructions	CA Firefighters' Memorial Fund	• 57	.00
	• 51 .00	Emergency Food Assistance Program Fund	• 58	.00
	Alzheimer's Disease/Related Disorders Fund	CA Peace Officer Memorial Foundation Fund	• 59	.00
	• 52 .00	Lupus Foundation of America, California Chapters Fund	• 60	.00
	CA Fund for Senior Citizens			
	• 53 .00			
	Rare and Endangered Species Preservation Program			
	• 54 .00			
	State Children's Trust Fund for the Prevention of Child Abuse			
	• 55 .00			
	64 Add line 51 through line 60. These are your total contributions	• 64		

Step 11

Refund or Amount You Owe	65 REFUND OR NO AMOUNT DUE. Subtract line 64 from line 49. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 65	26,490.94
	66 AMOUNT YOU OWE. Add line 50 and line 64. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	■ 66	

Step 12

Interest and Penalties	67 Interest, late return penalties, and late payment penalties	67	
	68 Underpayment of estimated tax. Check box <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	■ 68	
	69 Total amount due. See instructions	69	
		• 70	4

Step 13

Do not attach a voided check or a deposit slip.

Complete this section to have your refund directly deposited. Routing number _____

Account Type: _____

Checking Savings Account number _____

Sign Here

IMPORTANT: See "Sign Your Return" in the Form 540 Instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature *Elisabeth A. Bossingham* Form 9275 Daytime phone number _____

X Spouse's signature (if filing joint, both must sign)

Joint return? X See instructions. Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Date 10-17-09 Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) Firm's address FEIN _____

139002 02-08-02

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

ELISABETH A. BOSSINGHAM

Part I Income Adjustment Schedule

Table with columns A (Federal Amounts), B (Subtractions), and C (Additions). Rows include Section A - Income items like Wages, Taxable interest income, Dividends, etc., totaling 21,590.91.

Section B - Adjustments to Income

Table with columns A, B, and C. Rows include IRA deduction, Student loan interest deduction, Medical savings account deduction, etc., totaling 21,509.47.

Part II Adjustments to Federal Itemized Deductions

Table with columns A, B, and C. Rows include Federal itemized deductions, State and local income tax, and other adjustments, totaling 19,570.93.

Table with columns A, B, and C. Rows include questions about filing status and standard deduction, totaling 19,570.93.

199011/12-14-01

2001 Income from Passthroughs

CA

VILEASCO

I.D. NUMBER: [REDACTED]

TAXABLE INCOME (LOSS) SUMMARY:

PASSIVE INCOME	15,190.00
NET INCOME (LOSS) FOR ENTITY	<u>15,190.00</u>

ACTIVITY INFORMATION:

VILEASCO

ORDINARY INCOME (LOSS)	15,190.00
TOTAL PASSIVE GAIN (LOSS)	<u>15,190.00</u>

ELISABETH A. BOSSINGHAM



1540	DEPENDENTS	STATEMENT	2
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NAME	RELATIONSHIP
EMANUEL BOSSINGHAM	SON

13801	OTHER PASSIVE ACTIVITIES - WORKSHEET 2	STATEMENT	3
-------	--	-----------	---

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
VILEASCO	15,190.00	0.00		15,190.00	
TOTALS	15,190.00	0.00		15,190.00	

13801	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	4
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NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
VILEASCO	SCH E	15,190.00		15,190.00		
TOTALS		15,190.00		15,190.00		

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

OMB No. 1545-0889

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment Sequence No. **92**

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part I.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Explanations (continued from Parts I and/or II)**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2001.

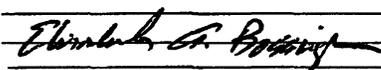
1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17th of OCTOBER, 2009.



Private sector non-governmentally connected

Elisabeth Bossingham

Amended U.S. Individual Income Tax Return

(Rev. November 2001)

See separate instructions.

This return is for calendar year 2001, or fiscal year ended

Personal information section including name (ELISABETH A. BOSSINGHAM), social security number, spouse's information, home address, and phone number.

- A If the name or address shown above is different from that shown on the original return, check here
B Has the original return been changed or audited by the IRS or have you been notified that it will be?
C Filing status. Be sure to complete this line. Note. You cannot change from joint to separate returns after the due date.

Table with 3 columns: A. Original amount or as previously adjusted, B. Net change - amount of increase or (decrease) - explain in Part II, C. Correct amount. Rows include Income and Deductions, Tax Liability, Payments, and Refund or Amount You Owe.

Sign Here section for joint returns, including signature lines for taxpayer and spouse, and Preparer's Use Only section for tax preparer information.

Part I Exemptions. See Form 1040 or 1040A instructions. If you are not changing your exemptions , do not complete this part. If claiming more exemptions , complete lines 25-31. If claiming fewer exemptions , complete lines 25-30.		A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions
25 Yourself and spouse	25			
Caution: If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.				
26 Your dependent children who lived with you	26			
27 Your dependent children who did not live with you due to divorce or separation	27			
28 Other dependents	28			
29 Total number of exemptions. Add lines 25 through 28	29			
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30			

Tax Year	Exemption Amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:
2001	\$2,900	\$99,725
2000	2,800	96,700
1999	2,750	94,975
1998	2,700	93,400

31 Dependents (children and other) not claimed on original (or adjusted) return:

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

No. of your children on line 31 who:

lived with you

did not live with you due to divorce or separation

Dependents on line 31 not entered above

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 6, 11, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

For the year Jan. 1-Dec. 31, 2001, or other tax year beginning _____, 2001, ending _____, 20

OMB No. 1545-0074

Label (See instructions on page 19.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 19.)

Label Here

Your first name and initial: **ELISABETH A.** Last name: **BOSSINGHAM**

Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: [REDACTED] Last name: [REDACTED]

Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see page 19. [REDACTED] Apt. no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. [REDACTED]

Important! You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here. ▶

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child (year spouse died ▶). (See page 19.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

6b Spouse

Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)
BENJAMIN	BOSSINGHAM	[REDACTED]	SON	<input checked="" type="checkbox"/>

No. of boxes checked on 6a and 6b: **1**

No. of your children on 6c who: lived with you **1**

did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers entered on lines above: **2**

Income

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	
8a	Taxable interest. Attach Schedule B if required	5,248.21
8b	Tax-exempt interest. Do not include on line 8a	
9	Ordinary dividends. Attach Schedule B if required	
10	Taxable refunds, credits, or offsets of state and local income taxes	
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	
14	Other gains or (losses). Attach Form 4797	
15a	Total IRA distributions	
15b	Taxable amount (see page 23)	
16a	Total pensions and annuities	
16b	Taxable amount (see page 23)	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	15,190.00
18	Farm income or (loss). Attach Schedule F	
19	Unemployment compensation	
20a	Social security benefits	
20b	Taxable amount (see page 25)	
21	Other income. List type and amount (see page 27)	1,152.70
21	GREAT-WEST LIFE & ANNUITY INS.	1,152.70
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	21,590.91

Adjusted Gross Income

Line	Description	Amount
23	IRA deduction (see page 27)	
24	Student loan interest deduction (see page 28)	
25	Archer MSA deduction. Attach Form 8853	
26	Moving expenses. Attach Form 3903	
27	One-half of self-employment tax. Attach Schedule SE	81.44
28	Self-employed health insurance deduction (see page 30)	
29	Self-employed SEP, SIMPLE, and qualified plans	
30	Penalty on early withdrawal of savings	
31a	Alimony paid b Recipient's SSN ▶	
32	Add lines 23 through 31a	81.44
33	Subtract line 32 from line 22. This is your adjusted gross income	21,509.47

Tax and Credits

Standard Deduction for -
People who checked any box on line 35a or 35b or who can be claimed as a dependent.

All others:
Single, \$4,550
Head of household, \$6,650
Married filing jointly or Qualifying widow(er), \$7,600
Married filing separately, \$3,800

Table with 2 columns: Line number and Amount. Rows include: 34 Amount from line 33 (adjusted gross income) 21,509.47; 35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind. 19,987.87; 36 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 1,521.60; 37 Subtract line 36 from line 34 5,800.00; 38 If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32 0.00; 39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- 0.00; 40 Tax. Check if tax from a Form(s) 8814 b Form 4972 0.00; 41 Alternative minimum tax. Attach Form 6251 0.00; 42 Add lines 40 and 41 0.00; 43 Foreign tax credit. Attach Form 1116 if required 43; 44 Credit for child and dependent care expenses. Attach Form 2441 44; 45 Credit for the elderly or the disabled. Attach Schedule R 45; 46 Education credits. Attach Form 8863 46; 47 Rate reduction credit. See the worksheet on page 36 47; 48 Child tax credit (see page 37) 48; 49 Adoption credit. Attach Form 8839 49; 50 Other credits from: a Form 3800 b Form 8396 c Form 8801 d Form (specify) 50; 51 Add lines 43 through 50. These are your total credits 51; 52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0- 0.00

Other Taxes

Table with 2 columns: Line number and Amount. Rows include: 53 Self-employment tax. Attach Schedule SE 53 162.87; 54 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 54; 55 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach 5329 if required 55; 56 Advance earned income credit payments from Form(s) W-2 56; 57 Household employment taxes. Attach Schedule H 57; 58 Add lines 52 through 57. This is your total tax 58 162.87

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 2 columns: Line number and Amount. Rows include: 59 Federal income tax withheld from Forms W-2 and 1099 59 7,466.16; 60 2001 estimated tax payments and amount applied from 2000 return 60; 61a Earned income credit (EIC) 61a; 61b Nontaxable earned income 61b; 62 Excess social security and RRTA tax withheld (see page 51) 62; 63 Additional child tax credit. Attach Form 8812 63; 64 Amount paid with request for extension to file (see page 51) 64; 65 Other payments. Check if from a Form 2439 b Form 4136 65; 66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments 66 7,466.16

Refund

Direct deposit? See page 51 and fill in 88b, 88c, and 88d.

Table with 2 columns: Line number and Amount. Rows include: 67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid 67 7,303.29; 68a Amount of line 67 you want refunded to you 68a 7,303.29; 69 Amount of line 67 you want applied to your 2002 estimated tax 69

Amount You Owe

Table with 2 columns: Line number and Amount. Rows include: 70 Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52 70; 71 Estimated tax penalty. Also include on line 70 71

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? Yes. Complete the following. 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.

Table for signatures and dates. Columns: Your signature, Date, Your occupation, Daytime phone number; Spouse's signature, Date, Spouse's occupation.

Paid Preparer's Use Only

Table for preparer information. Columns: Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

**SCHEDULES A&B
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

**Schedule A - Itemized Deductions
(Schedule B is on page 2)**

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

2001
Attachment
Sequence No. **07**

Your social security number

ELISABETH A. BOSSINGHAM

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-2)	1			
2	Enter amount from Form 1040, line 34	2			
3	Multiply line 2 above by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid		5	State and local income taxes	416.94	
6	Real estate taxes (see page A-2)	6		1,937.36	
7	Personal property taxes	7			
8	Other taxes. List type and amount	8			
9	Add lines 5 through 8	9			2,354.30
Interest You Paid		10	Home mortgage interest and points reported to you on Form 1098	17,633.57	
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address	11			
12	Points not reported to you on Form 1098. (See page A-3.)	12			
13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13			
14	Add lines 10 through 13	14			17,633.57
Gifts to Charity		15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4		
16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16			
17	Carryover from prior year	17			
18	Add lines 15 through 17	18			
Casualty and Theft Losses		19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		
Job Expenses and Most Other Miscellaneous Deductions		20	Unreimbursed employee expenses - job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.)		
21	Tax preparation fees	21			
22	Other expenses - investment, safe deposit box, etc. List type and amount	22			
23	Add lines 20 through 22	23			
24	Enter amount from Form 1040, line 34	24			
25	Multiply line 24 above by 2% (.02)	25			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26			
Other Miscellaneous Deductions		27	Other - from list on page A-6. List type and amount		
Total Itemized Deductions		28	Is Form 1040, line 34, over \$132,950 (over \$66,475 if married filing separately)?		
			<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36.		
			<input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.		
		28			19,987.87

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM



Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

VISALIA MEDICAL CLINIC
FROM K-1 - VILEASCO

Amount

5,245.21
3.00

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

2 5,248.21
3
4 5,248.21

Note. If line 4 is over \$400, you must complete Part III.

Part II Ordinary Dividends

5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13.

Amount

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

6

Note. If line 6 is over \$400, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$400 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

b If "Yes," enter the name of the foreign country

8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See page B-2

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) All is at risk	(f) Some is not at risk
A	VILEASCO	P			X	
B						
C						
D						
E						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A	15,190.00				
B					
C					
D					
E					
28a Totals	15,190.00				
b Totals					
29 Add columns (h) and (k) of line 28a					29 15,190.00
30 Add columns (g), (i), and (j) of line 28b					30 ()
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below					31 15,190.00

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
33a Totals					
b Totals					
34 Add columns (d) and (f) of line 33a					34
35 Add columns (c) and (e) of line 33b					35 ()
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below					36

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Part V Summary

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40	15,190.00
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

2001 Income from Passthroughs

VILEASCO

I.D. NUMBER: [REDACTED]

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

VILEASCO

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

15,190.00

SCHEDULE E ACTIVITY INCOME (LOSS)

15,190.00

OTHER K-1 INFORMATION:

INTEREST - TOTAL

3.00

SELF-EMPLOYMENT EARNINGS (LOSS)

0.00

INVESTMENT INCOME

3.00

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

OMB No. 1545-0074

2001
Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

ELISABETH A. BOSSINGHAM

Who Must File Schedule SE

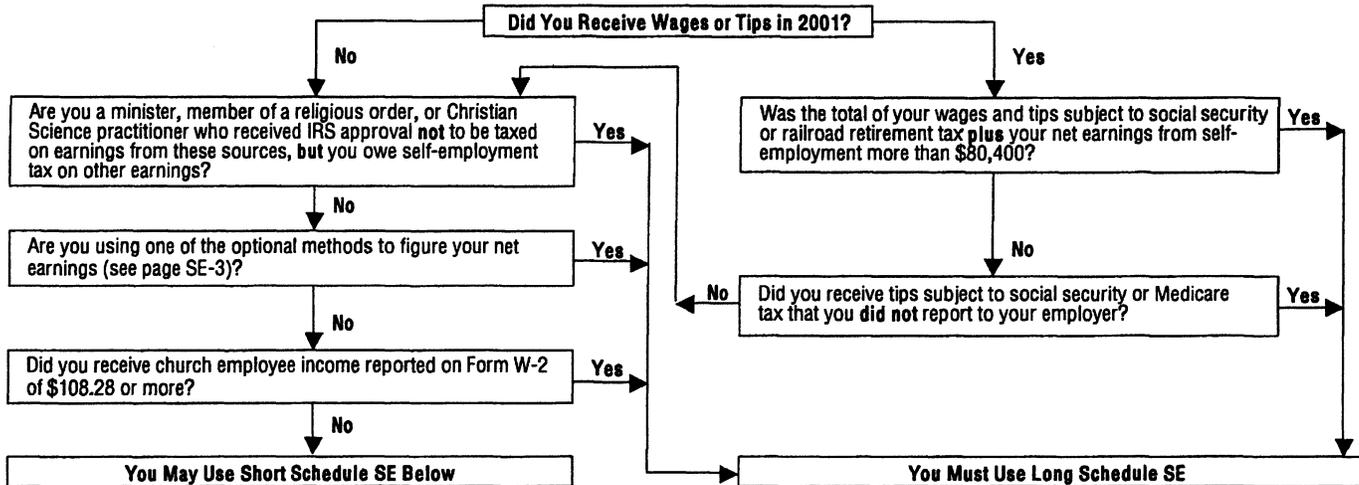
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 53.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	1,152.70
3	Combine lines 1 and 2	3	1,152.70
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	1,064.52
5	Self-employment tax. If the amount on line 4 is: • \$80,400 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 53. • More than \$80,400, multiply line 4 by 2.9% (.029). Then, add \$9,969.60 to the result. Enter the total here and on Form 1040, line 53.	5	162.87
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	81.44

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2001

Additional Child Tax Credit

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **47**

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Your social security number

[REDACTED]

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 3 of the publication	1	600.00
2	Enter the amount from Form 1040, line 48, or Form 1040A, line 31	2	
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	600.00
4	Enter your total taxable earned income. See the instructions	4	1,071.26
5	Is the amount on line 4 more than \$10,000? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,000 from the amount on line 4. Enter the result	5	
6	Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	0.00

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 54, plus any uncollected social security and Medicare or RRTA taxes included on line 58. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 61a and 62. 1040A filers: Enter the total of the amount from Form 1040A, line 39a, plus any excess social security and RRTA taxes withheld that you entered to the left of line 41.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	
----	--	----	--

Enter this amount on
Form 1040, line 63, or
Form 1040A, line 40.

ELISABETH A. BOSSINGHAM



SCHEDULE SE

NON-FARM INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

GREAT-WEST LIFE & ANNUITY INS.

1,152.70

TOTAL TO SCHEDULE SE, LINE 2

1,152.70

Exhibit K

TAXABLE YEAR

CALIFORNIA FORM

2002

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

BOSS ** 02
ELISABETH A BOSSINGHAM

P
AC
A
R
RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you are amending, you (or your spouse, if married) can be claimed as a dependent on someone else's tax return, check the box
d If claiming head of household, enter name and relationship of qualifying person on: Original return Amended return

Table with columns: Note, A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjustments, California adjusted gross income, California itemized deductions, Taxable income, Tax, Exemption credits, Total tax, California income tax withheld, Total payments, and REFUND.

239301/ 12-18-02

For Privacy Act Notice, get form FTB 1131.

540X02104022

Form 540X C1 2002 Side 1

EXHIBIT K 1 of 19

7008 1300 0002 3583 2075

Your name: ELISABETH A. BOSSINGHAM

Your SSN: [REDACTED]

Part I Payments Complete this part before completing Side 1, line 23.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a

b Enter the serial number stamped on the face of your canceled check (if available) 1b

2 Additional payments made after the original return was filed:

Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
• Amount of the check or charge; and
• Date the check or charge posted to your account.

Table with 3 columns: Payment date, Serial number, Amount of payment. Includes dollar signs in the amount column.

Total of additional payments listed above 2

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 23 3

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. SAME

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date Tax change amount

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

It is unlawful to forge a spouse's signature.

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.

Your signature: [Signature] Spouse's signature (if filing jointly, both must sign)

FORM 8275

Daytime phone number (optional)

Date: 10-17-09

X Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

Name of contact person

Daytime phone number

Best time to call

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.

Where to File Form 540X:

If you are due a refund or have no amount due, mail your return to: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0002

If you owe, mail your return and check to: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

239302 12-18-02

TAXABLE YEAR

2002

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.

CALIFORNIA FORM

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name ELISABETH A BOSSINGHAM

2 Your social security number [REDACTED]

3 Address (number, street, city, state, and ZIP Code) [REDACTED] PMB no. [REDACTED]

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2002.

5 Employer's or payer's name, address, state, and ZIP Code VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140

6 Federal employer identification number (if known) [REDACTED] 7 State income tax withheld (include the name of the state) 8.55 8 Wages, tips, other compensation, or payments before deductions for taxes, insurance, etc. 0.00 9 State Disability Insurance withheld 416.94

10 Dependent care benefits 11 Nonqualified plans 12 Gross distributions - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.) 14 Capital gain (Included in Box 13) 15 Other

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature [Signature] 19 Date 10-17-09

**California Resident
Income Tax Return 2002**

540

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

YES NO

DO NOT
ATTACH
LABEL

ELISABETH A BOSSINGHAM

02

P
AC
A
R
RP

Step 1

Name
and
Address

FOR COMPUTERIZED USE ONLY

01	4	37	0	56	0	APE	0
06	0	38	425	57	0	3800	0
09	0	39	0	58	0	3803	0
10	1	41	0	59	0	SCHG1	0
12	0	42	0	60	0	5870A	0
14	0	43	0	61	0	5805 5805F	0
16	0	44	0	64	0		
17	8860	45	0	65	425		
18	6008	47	425	66	0		
20	29	48	0	68	0		
23	0	49	425				
28	0	50	0				
29	0	51	0				
30	0	52	0				
31	0	53	0				
35	0	54	0				
36	0	55	0				

Step 2

Filing Status

- 1 Single
- 2 Married filing jointly (even if only one spouse had income)
- 3 Married filing separately. Enter spouse's social security number above and full name here _____
- 4 Head of household (with qualifying person). STOP. See instructions. 5 Qualifying widow(er) with dependent child. Enter year spouse died _____

Step 3

Exemptions

- 6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6
- 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 X \$80 = \$ 80
- 8 Blind: If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 X \$80 = \$ _____
- 9 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 9 X \$80 = \$ _____
- 10 Dependents: Enter name and relationship. Do not include yourself or your spouse. **SEE STATEMENT 2** Total dependent exemptions 10 X \$251 = \$ 251
- 11 Add line 7 through line 10. This is your total exemption amount 11 \$ 331

Step 4

Taxable
Income

Attach check
or money order
here.

- 12 State wages from your Form(s) W-2, box 16 12 _____
- 13 Enter adjusted gross income from your 2002 federal return 13 8,860.22
- 14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 35, column B 14 _____
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 8,860.22
- 16 California adjustments - additions. Enter the amount from Schedule CA (540), line 35, column C 16 _____
- 17 California adjusted gross income. Combine line 15 and line 16 17 8,860.22
- 18 Enter the larger of your CA standard deduction OR your CA itemized deductions 18 6,008.00
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 2,852.22

Step 5

Tax

Attach copy of your
Form(s) W-2 and
W-2G. Also, attach
any Form(s) 1099
showing California
tax withheld.

- 20 Tax. Check if from: Tax Table Tax Rate Schedule FTB 3800 or FTB 3803 20 29.00
- 21 Exemption credits. If line 13 is over \$132,793, see instructions. Otherwise, enter amount from line 11 21 331.00
- 22 Subtract line 21 from line 20. If less than zero, enter -0- 22 0.00
- 23 Other Taxes. Check if from: Schedule G-1 and form FTB 5870A 23 0.00
- 24 Add line 22 and line 23. Continue to Side 2 24 0.00

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

Step 6

Special Credits and Nonrefundable Renter's Credit	25	Amount from Side 1, line 24	25	0.00
	28	Enter credit name, code no, and amount	28	
	29	Enter credit name, code no, and amount	29	
	30	To claim more than two credits, see instructions	30	
	31	Nonrefundable renter's credit. See instructions for "Step 6"	31	
	33	Add line 28 through line 31. These are your total credits	33	
	34	Subtract line 33 from line 25. If less than zero, enter -0-	34	0.00

Step 7

Other Taxes	35	Alternative minimum tax. Attach Schedule P (540)	35	
	36	Other taxes and credit recapture. See instructions	36	
	37	Add line 34 through line 36. This is your total tax	37	0.00

Step 8

Payments	38	California income tax withheld. See instructions	38	425.49
	39	2002 CA estimated tax and other payments	39	
	41	Excess SDI. See instructions	41	
	42		42	
	43		43	
	44		44	
	45		45	
	46	Add line 38, line 39, line 41, and line 45. These are your total payments	46	425.49

Step 9

Overpaid Tax or Tax Due	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	425.49
	48	Amount of line 47 you want applied to your 2003 estimated tax	48	
	49	Overpaid tax available this year. Subtract line 48 from line 47	49	425.49
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37	50	

Step 10

Contributions	51	CA Seniors Special Fund	56	CA Breast Cancer Research Fund	57	CA Firefighters' Memorial Fund	58	Emergency Food Assistance Program Fund	59	CA Peace Officer Memorial Foundation Fund	60	Lupus Foundation of America, California Chapters Fund	61	Asthma and Lung Disease Research Fund
	52	Alzheimer's Disease/Related Disorders Fund	53	CA Fund for Senior Citizens	54	Rare and Endangered Species Preservation Program	55	State Children's Trust Fund for the Prevention of Child Abuse	64	Add line 51 through line 61. These are your total contributions				

Step 11

Refund or Amount You Owe	65	REFUND OR NO AMOUNT DUE. Subtract line 64 from line 49. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	65	425.49
	66	AMOUNT YOU OWE. Add line 50 and line 64. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	66	

Step 12

Interest and Penalties	67	Interest, late return penalties, and late payment penalties	67	
	68	Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	68	
	69	Total amount due. See instructions	69	
	70		70	4

Step 13

Do not attach a voided check or a deposit slip. See instructions.

Complete this section to have your refund directly deposited. Routing number _____

Account Type:
 Checking Savings Account number _____

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature *Elisabeth A. Bossingham* **FORM 8275** Daytime phone number (optional)

Spouse's signature (if filing jointly, both must sign)

It is unlawful to forge a spouse's signature. Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Date **10-17-09** Paid preparer's SSN/PTIN

Joint return? See instructions. Firm's name (or yours if self-employed) Firm's address FEIN

239002 12-03-02

2002 Income from Passthroughs

CA

VILEASCO

I.D. NUMBER: XXXXXXXXXX**TAXABLE INCOME (LOSS) SUMMARY:**PASSIVE INCOME 3,887.00NET INCOME (LOSS) FOR ENTITY 3,887.00**ACTIVITY INFORMATION:**

VILEASCO

ORDINARY INCOME (LOSS) 3,887.00TOTAL PASSIVE GAIN (LOSS) 3,887.00

ELISABETH A. BOSSINGHAM



A 540 DEPENDENTS STATEMENT 2

NAME	RELATIONSHIP
ENJAMIN BOSSINGHAM	SON

A 3801 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 3

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
VILEASCO	3,887.00	0.00		3,887.00	
TOTALS	3,887.00	0.00		3,887.00	

A 3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 4

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
VILEASCO	SCH E	3,887.00		3,887.00		
TOTALS		3,887.00		3,887.00		

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

See separate instructions.
▶ Attach to your tax return.

Attachment
Sequence No. **92**

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part 1.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations (continued from Parts I and/or II)**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2002.

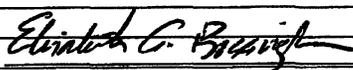
1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17th of OCTOBER, 2009.


Elisabeth Bossingham

Private sector non-governmentally connected

Amended U.S. Individual Income Tax Return

(Rev. November 2002)

See separate instructions.

This return is for calendar year 2002, or fiscal year ended

Personal information section including name (ELISABETH A. BOSSINGHAM), social security number, spouse's information, and home address.

Declaration section (A-C) regarding name/address changes, IRS audits, and filing status (Head of household).

Main tax calculation table with columns: Income and Deductions, Tax Liability, Payments, and Refund or Amount You Owe. Includes line items 1 through 24.

Sign Here section with declaration of preparer and taxpayer, and signature lines for both.

Paid Preparer's Use Only section for tax preparer information including signature, date, SSN/PTIN, EIN, and phone number.

Part I Exemptions. See Form 1040 or 1040A instructions.
 If you are **not changing your exemptions**, do not complete this part.
 If claiming **more exemptions**, complete lines 25-31.
 If claiming **fewer exemptions**, complete lines 25-30.

	A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions
25 Yourself and spouse	25		
26 Your dependent children who lived with you	26		
27 Your dependent children who did not live with you due to divorce or separation	27		
28 Other dependents	28		
29 Total number of exemptions. Add lines 25 through 28	29		
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30		

Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:
2002	\$3,000	\$103,000
2001	2,900	99,725
2000	2,800	96,700
1999	2,750	94,975

31 Dependents (children and other) not claimed on original (or adjusted) return:

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

No. of your children on line 31 who:

- lived with you
- did not live with you due to divorce or separation
- Dependents on line 31 not entered above

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 6, 11, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

For the year Jan. 1-Dec. 31, 2002, or other tax year beginning _____, 2002, ending _____, 20

OMB No. 1545-0074

Label
(See instructions on page 21.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign
(See page 21.)

Label Here

Your first name and initial: **ELISABETH A.** Last name: **BOSSINGHAM**

If a joint return, spouse's first name and initial: _____ Last name: _____

Home address (number and street). If you have a P.O. box, see page 21. Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. _____

Your social security number: _____

Spouse's social security number: _____

▲ Important! ▲
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **You Yes** **No** **Spouse Yes** **No**

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 page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child (year spouse died ▶ _____). (See page 21.)

Check only one box.

Exemptions

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 22)
BENJAMIN	BOSSINGHAM	_____	SON	<input checked="" type="checkbox"/>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

No. of boxes checked on 6a and 6b: **1**

No. of your children on 6c who:
 lived with you **1**
 did not live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above: _____

Add numbers on lines above: **2**

d Total number of exemptions claimed: **2**

If more than five dependents, see page 22.

Income

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	
8a	Taxable interest. Attach Schedule B if required	4,124.72
b	Tax-exempt interest. Do not include on line 8a	8b _____
9	Ordinary dividends. Attach Schedule B if required	
10	Taxable refunds, credits, or offsets of state and local income taxes	
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	
14	Other gains or (losses). Attach Form 4797	
15a	IRA distributions	15a _____
b	Taxable amount (see page 25)	15b _____
16a	Pensions and annuities	16a _____
b	Taxable amount (see page 25)	16b _____
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	3,887.00
18	Farm income or (loss). Attach Schedule F	
19	Unemployment compensation	
20a	Social security benefits	20a _____
b	Taxable amount (see page 27)	20b _____
21	Other income. List type and amount (see page 29) GREAT-WEST LIFE & ANNUITY INS. 913.00	913.00
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	8,924.72

Adjusted Gross Income

Line	Description	Amount
23	Educator expenses (see page 29)	23 _____
24	IRA deduction (see page 29)	24 _____
25	Student loan interest deduction (see page 31)	25 _____
26	Tuition and fees deduction (see page 32)	26 _____
27	Archer MSA deduction. Attach Form 8853	27 _____
28	Moving expenses. Attach Form 3903	28 _____
29	One-half of self-employment tax. Attach Schedule SE	64.50
30	Self-employed health insurance deduction (see page 33)	30 _____
31	Self-employed SEP, SIMPLE, and qualified plans	31 _____
32	Penalty on early withdrawal of savings	32 _____
33a	Alimony paid b Recipient's SSN ▶ _____	33a _____
34	Add lines 23 through 33a	64.50
35	Subtract line 34 from line 22. This is your adjusted gross income	8,860.22

Tax and Credits	36	Amount from line 35 (adjusted gross income)	36	8,860.22
	37a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	37a	
	b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien	37b	
	38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	38	6,900.00
	39	Subtract line 38 from line 36	39	1,960.22
	40	If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet on page 35	40	6,000.00
	41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	0.00
	42	Tax. Check if any tax from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	0.00
	43	Alternative minimum tax. Attach Form 6251	43	
	44	Add lines 42 and 43	44	0.00
	45	Foreign tax credit. Attach Form 1116 if required	45	
	46	Credit for child and dependent care expenses. Attach Form 2441	46	
	47	Credit for the elderly or the disabled. Attach Schedule R	47	
	48	Education credits. Attach Form 8863	48	
	49	Retirement savings contributions credit. Attach Form 8880	49	
	50	Child tax credit (see page 39)	50	
	51	Adoption credit. Attach Form 8839	51	
	52	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	52	
	53	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	53	
	54	Add lines 45 through 53. These are your total credits	54	
	55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-	55	0.00
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	129.00
	57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57	
	58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach 5329 if required	58	
	59	Advance earned income credit payments from Form(s) W-2	59	
	60	Household employment taxes. Attach Schedule H	60	
	61	Add lines 55 through 60. This is your total tax	61	129.00
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	7,259.21
	63	2002 estimated tax payments and amount applied from 2001 return	63	
	64	Earned income credit (EIC)	64	
	65	Excess social security and tier 1 RRTA tax withheld (see page 56)	65	
	66	Additional child tax credit. Attach Form 8812	66	
	67	Amount paid with request for extension to file (see page 56)	67	
	68	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	68	
	69	Add lines 62 through 68. These are your total payments	69	7,259.21
Refund	70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid	70	7,130.21
	71a	Amount of line 70 you want refunded to you	71a	7,130.21
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	d Account number
	72	Amount of line 70 you want applied to your 2003 estimated tax	72	
Amount You Owe	73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57	73	
	74	Estimated tax penalty (see page 57)	74	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 58)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> 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.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM



Schedule B - Interest and Ordinary Dividends

		Amount
Part I Interest	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ► VISALIA MEDICAL CLINIC FROM K-1 - VILEASCO	4,121.72 3.00
	Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	
	2 Add the amounts on line 1	4,124.72
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815	3
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	4,124.72
	Note. If line 4 is over \$1,500, you must complete Part III.	
	Part II Ordinary Dividends	
	5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13. ►	5
	Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	
	6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ►	6

	Yes	No
Part III Foreign Accounts and Trusts		
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; OR (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
7a At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?	X	
b If "Yes," enter the name of the foreign country ►		
8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2	X	

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk	(f) Some is not at risk
A	VILEASCO	P			X	
B						
C						
D						
E						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A	3,887.00				
B					
C					
D					
E					
28a Totals	3,887.00				
b Totals					
29 Add columns (h) and (k) of line 28a				29	3,887.00
30 Add columns (g), (i), and (j) of line 28b				30	()
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				31	3,887.00

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
33a Totals					
b Totals					
34 Add columns (d) and (f) of line 33a				34	
35 Add columns (c) and (e) of line 33b				35	()
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below				36	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

Part V Summary

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40	3,887.00
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

2002 Income from Passthroughs

VILEASCO

I.D. NUMBER: [REDACTED]

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

VILEASCO

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

3,887.00

SCHEDULE E ACTIVITY INCOME (LOSS)

3,887.00

OTHER K-1 INFORMATION:

INTEREST - TOTAL

3.00

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2002

Attachment
Sequence No. 17

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with self-employment income (as shown on Form 1040)

Social security number of
person with self-employment
income ▶

ELISABETH A. BOSSINGHAM

Who Must File Schedule SE

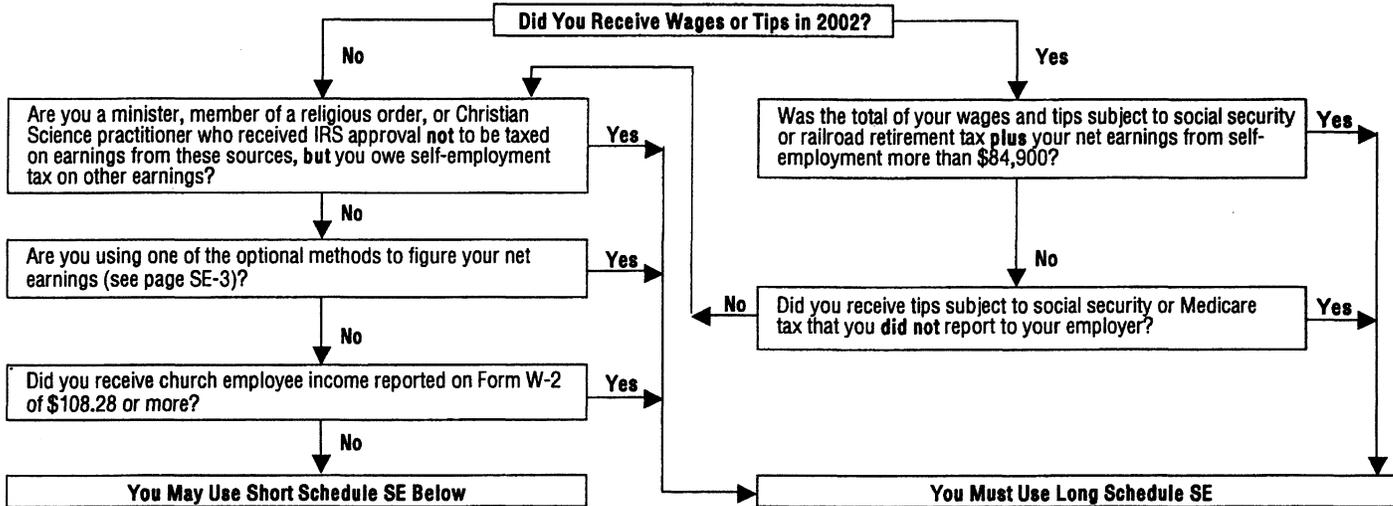
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	913.00
3	Combine lines 1 and 2	3	913.00
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	843.16
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$84,900, multiply line 4 by 2.9% (.029). Then, add \$10,527.60 to the result. Enter the total here and on Form 1040, line 56. 	5	129.00
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 29	6	64.50

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2002

Additional Child Tax Credit

2002

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 47

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Y social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 3 of the publication	1	600.00
2	Enter the amount from Form 1040, line 50, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	600.00
4	Enter your total taxable earned income. See the instructions	4	848.50
5	Is the amount on line 4 more than \$10,350? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,350 from the amount on line 4. Enter the result	5	
6	Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	0.00

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 29 and 57, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 61. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64 and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	
----	--	----	--

Enter this amount on
Form 1040, line 66, or
Form 1040A, line 42.

ELISABETH A. BOSSINGHAM



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
VISALIA MEDICAL CLINIC		7,259.21	425.49		0.00	0.00
TOTALS		7,259.21	425.49		0.00	0.00

SCHEDULE SE NON-FARM INCOME STATEMENT 2

DESCRIPTION	AMOUNT
EAST-WEST LIFE & ANNUITY INS.	913.00
TOTAL TO SCHEDULE SE, LINE 2	913.00

Exhibit L

TAXABLE YEAR

CALIFORNIA FORM

2003

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

BOSS **
ELISABETH A BOSSINGHAM

03

P
AC
A
R
RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you are amending, you (or your spouse, if married) can be claimed as a dependent on someone else's tax return, check the box
d If claiming head of household, enter name and relationship of qualifying person on: Original return Amended return

Table with columns: A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjustments, California adjusted gross income, California itemized deductions, Taxable income, Tax method used, Tax, Exemption credits, Tax from Schedule G-1, Special credits, Total tax, California income tax withheld, California real estate or nonresident withholding, Excess California SDI, Estimated tax payments, Child and Dependent Care Expenses, Total payments.

EXHIBIT C 1 of 18

Your name: **ELISABETH A. BOSSINGHAM** Your SSN: [REDACTED]

26	Overpaid tax, if any, as shown on original return or as previously adjusted by FTB	■ 26	<u>0.00</u>
27	Subtract line 26 from line 25. If line 26 is more than line 25, see instructions	27	<u>732.51</u>
28	Use tax payments as shown on original return. See instructions	● 28	<u>0.00</u>
29	Voluntary contributions as shown on original return. See instructions	● 29	<u>0.00</u>
30	Subtract line 28 and line 29 from line 27	30	<u>732.51</u>
31	AMOUNT YOU OWE. If line 15, column C is more than line 30, enter difference and see instructions	■ 31	
32	Penalties/Interest. See instructions: Penalties 32a _____ Interest 32b _____	■ 32c	
33	REFUND. If line 15, column C is less than line 30, enter the difference	■ 33	<u>732.51</u>

Part I Payments Complete this part before completing Side 1, line 24.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a _____

b Enter the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board (if available) 1b [REDACTED]

2 Additional payments made after the original return was filed:
 Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; and
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$

Total of additional payments listed above 2 _____

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 24 3 _____

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. SAME

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a schedule. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

It is unlawful to forge a spouse's signature.

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.

Your signature Form 9275 Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

[Signature] X Date 10-12-09
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid Preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

Where to File Form 540X:

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund. If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

TAXABLE YEAR

2003

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.

CALIFORNIA FORM

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name ELISABETH A BOSSINGHAM 2 Your social security number

3 Address (number, street, city, state, and ZIP Code) P.O. BOX PMB no.

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2003.

5 Employer's or payer's name, address, state, and ZIP Code VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140 PMB no.

6 Federal employer identification number (if known) 7 State income tax withheld (include the name of the state) 220.27 8 Wages, tips, other compensation, or payments before deductions for taxes, insurance, etc. 0.00 9 State Disability Insurance withheld 512.24

10 Dependent care benefits 11 Nonqualified plans 12 Gross distributions - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.) 14 Capital gain (Included in Box 13) 15 Other

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature Form 8275 19 Date 10-17-09

California Resident Income Tax Return 2003

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED:

X YES NO

DO NOT ATTACH LABEL

ELISABETH BOSS ** A BOSSINGHAM

03

P

AC

A

Step 1

Name

Address

FOR COMPUTERIZED USE ONLY

Table with columns for line numbers (01-36) and corresponding values for APE, 3800, 3803, SCHG1, 5870A, 5805 5805F, FN, 733, 66, 68.

Step 2

Filing Status

Check only one.

- 1 Single
2 Married filing jointly (even if only one spouse had income)
3 Married filing separately. Enter spouse's social security number above and full name here
4 X Head of household (with qualifying person). STOP. See instructions. 5 Qualifying widow(er) with dependent child. Enter year spouse died

Step 3

Exemptions

Enclose, but do not staple any payment.

Dependent Exemptions

- 6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here
7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2
10 Dependents: Enter name and relationship. Do not include yourself or your spouse. SEE STATEMENT 2
11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 21

Step 4

Taxable Income

Do not attach any withholding forms here. Use Schedule W, CA W-2 Attachment.

- 12 State wages from your Form(s) W-2, box 16
13 Enter adjusted gross income from your 2003 federal return
14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 34, column B
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions
16 California adjustments - additions. Enter the amount from Schedule CA (540), line 34, column C
17 California adjusted gross income. Combine line 15 and line 16
18 Enter the larger of your CA standard deduction OR your CA itemized deductions
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-

Step 5

Tax

- 20 Tax. Check if from: X Tax Table Tax Rate Schedule FTB 3800 or FTB 3803
21 Exemption credits. If line 13 is over \$135,714, see instructions. Otherwise, enter amount from line 11
22 Subtract line 21 from line 20. If less than zero, enter -0-
23 Other Taxes. Check if from: Schedule G-1 and form FTB 5870A
24 Add line 22 and line 23. Continue to Side 2

Your name: **ELISABETH A. BOSSINGHAM** Your SSN: [REDACTED]

Step 6

Special Credits and Nonrefundable Renter's Credit	25 Amount from Side 1, line 24	25	0.00
	28 Enter credit name _____ code no _____ and amount ▶ 28		
	29 Enter credit name _____ code no _____ and amount ▶ 29		
	30 To claim more than two credits, see instructions	• 30	
	31 Nonrefundable renter's credit. See instructions for "Step 6"	• 31	
	33 Add line 28 through line 31. These are your total credits	33	
	34 Subtract line 33 from line 25. If less than zero, enter -0-	34	0.00

Step 7

Other Taxes	35 Alternative minimum tax. Attach Schedule P (540)	• 35	
	36 Other taxes and credit recapture. See instructions	• 36	
	37 Add line 34 through line 36. This is your total tax	• 37	0.00

Step 8

Payments	38 California income tax withheld. See instructions	■ 38	732.51
	39 2003 CA estimated tax and other payments. See instructions	■ 39	
	40 Real estate withholding. (Form(s) 592-B, 594, and 597) See instructions	■ 40	
	41 Excess SDI. See instructions	■ 41	
	Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506		
	• 42 _____ • 43 _____		
	■ 44 _____ ■ 45 _____		
	46 Add line 38, line 39, line 40, line 41, and line 45. These are your total payments	46	732.51

Step 9

Overpaid Tax/ Tax Due/ Use Tax	47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	732.51
	48 Amount of line 47 you want applied to your 2004 estimated tax	■ 48	
	49 Overpaid tax available this year. Subtract line 48 from line 47	■ 49	732.51
	50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions	50	
	51 Use Tax. See instructions	• 51	

Step 10

Contributions	CA Seniors Special Fund. See instructions	• 52	.00	CA Breast Cancer Research Fund	• 57	.00
	Alzheimer's Disease/Related Disorders Fund	• 53	.00	CA Firefighters' Memorial Fund	• 58	.00
	CA Fund for Senior Citizens	• 54	.00	Emergency Food Assistance Program Fund	• 59	.00
	Rare and Endangered Species Preservation Program	• 55	.00	CA Peace Officer Memorial Foundation Fund	• 60	.00
	State Children's Trust Fund for the Prevention of Child Abuse	• 56	.00	Asthma and Lung Disease Research Fund	• 61	.00
				CA Misions Foundation Fund	• 62	.00
	64 Add line 52 through line 62. These are your total contributions	• 64				

Step 11

Refund of Amount You Owe	65 REFUND OR NO AMOUNT DUE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 65	732.51
	66 AMOUNT YOU OWE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009	■ 66	

Step 12

Interest and Penalties	67 Interest, late return penalties, and late payment penalties	67	
	68 Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	■ 68	
	69 Total amount due. See instructions. Enclose, but do not staple, any payment	69	
		• 70	4

Step 13

Do not attach a voided check or a deposit slip. See instructions.

Direct Deposit (Refund Only) Complete this section to have your refund directly deposited. Routing number _____

Account Type: Checking Savings Account number _____

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature *Elisabeth A. Bossingham* Form 8275 Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

It is unlawful to forge a spouse's signature. _____ X _____ Date *10-22-09*

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Paid preparer's SSN/PTIN _____

Joint return? See instructions. Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

339002 12-10-03

For Privacy Act Notice, get form FTB 1131.

TAXABLE YEAR

2003

California W-2 Attachment

CALIFORNIA SCHEDULE

W

Attach this schedule directly behind scannable Forms 540 or 540A, Side 2

Name(s) shown on tax return

ELISABETH A. BOSSINGHAM

Social Security Number shown on tax return



Staple copy of your Form(s) W-2, and W-2G. Also, staple any Form(s) 1099 showing California tax withheld.

Note: For scannable Form 540, attach Forms 592-B, 594, and 597.

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

OMB No. 1545-0889

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Attachment
Sequence No. **92**

▶ Attach to your tax return.

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Identifying number shown on return



Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part 1.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity
	to
	4 Internal Revenue Service Center where the pass-through entity filed its return

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Explanations (continued from Parts I and/or II)**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2003.

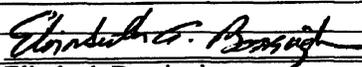
1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smetanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17 of October, 2009.


Elisabeth Bossingham

Private sector non-governmentally connected

Amended U.S. Individual Income Tax Return

(Rev. November 2003)

See separate instructions.

This return is for calendar year 2003, or fiscal year ended

Print or type Your first name and initial Last name Your social security number
ELISABETH A. BOSSINGHAM
If a joint return, spouse's first name and initial Last name Spouse's social security number
Notice, see page 6.

A If the name or address shown above is different from that shown on the original return, check here
B Has the original return been changed or audited by the IRS or have you been notified that it will be?
C Filing status. Be sure to complete this line. Note. You cannot change from joint to separate returns after the due date.

Table with columns: A. Original amount or as previously adjusted (see page 2), B. Net change - amount of increase or (decrease) - explain in Part II, C. Correct amount. Rows include Income and Deductions (lines 1-5), Tax Liability (lines 6-10), Payments (lines 11-18), and Refund or Amount You Owe (lines 19-24).

Sign Here Joint return? See page 2. Keep a copy for your records. Your signature Date Spouse's signature. If a joint return, both must sign. Date
Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Part I Exemptions. See Form 1040 or 1040A instructions. If you are not changing your exemptions , do not complete this part. If claiming more exemptions , complete lines 25-31. If claiming fewer exemptions , complete lines 25-30.		A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions														
25	Yourself and spouse Caution. If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.	25																
26	Your dependent children who lived with you	26																
27	Your dependent children who did not live with you due to divorce or separation	27																
28	Other dependents	28																
29	Total number of exemptions. Add lines 25 through 28	29																
30	Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 on page 3 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2003</td> <td>\$3,050</td> <td>\$104,625</td> </tr> <tr> <td>2002</td> <td>3,000</td> <td>103,000</td> </tr> <tr> <td>2001</td> <td>2,900</td> <td>99,725</td> </tr> <tr> <td>2000</td> <td>2,800</td> <td>96,700</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:	2003	\$3,050	\$104,625	2002	3,000	103,000	2001	2,900	99,725	2000	2,800	96,700	30	
Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:																
2003	\$3,050	\$104,625																
2002	3,000	103,000																
2001	2,900	99,725																
2000	2,800	96,700																

31 Dependents (children and other) not claimed on original (or adjusted) return:

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

No. of your children on line 31 who:

lived with you

did not live with you due to divorce or separation

Dependents on line 31 not entered above

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 11, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

Label (See instructions on page 19.) Use the IRS label. Otherwise, please print or type.	For the year Jan. 1-Dec. 31, 2003, or other tax year beginning _____, 2003, ending _____, 20		OMB No. 1545-0074
	Your first name and initial ELISABETH A.	Last name BOSSINGHAM	Your social security number [REDACTED]
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number [REDACTED]
	Home address (number and street). If you have a P.O. box, see page 19. [REDACTED]		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. [REDACTED]			

▲ Important! ▲
You must enter your SSN(s) above.

Presidential Election Campaign (See page 19.) **Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **You** Yes No **Spouse** Yes No

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 page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 **Qualifying widow(er) with dependent child.** (See page 20.)

Exemptions

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b **Spouse**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
BENJAMIN	BOSSINGHAM	[REDACTED]	SON	<input checked="" type="checkbox"/>

If more than five dependents, see page 21.

d Total number of exemptions claimed **2**

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	
Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.	8a Taxable interest. Attach Schedule B if required	8a	2,921.83
	b Tax-exempt interest. Do not include on line 8a	8b	
If you did not get a W-2, see page 22.	9a Ordinary dividends. Attach Schedule B if required	9a	
	b Qualified dividends (see page 23)	9b	
Enclose, but do not attach, any payment. Also, please use Form 1040-V.	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	
	13a Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13a	
	b If box on 13a is checked, enter post-May 5 capital gain distributions	13b	
	14 Other gains or (losses). Attach Form 4797	14	
	15a IRA distributions	15a	
	b Taxable amount (see page 25)	15b	
	16a Pensions and annuities	16a	
	b Taxable amount (see page 25)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		0.00
18 Farm income or (loss). Attach Schedule F	18		
19 Unemployment compensation	19		
20a Social security benefits	20a		
b Taxable amount (see page 27)	20b		
21 Other income. List type and amount (see page 27)	21		59.78
SEE STATEMENT 1			
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22		2,981.61

Adjusted Gross Income	23 Educator expenses (see page 29)	23		
	24 IRA deduction (see page 29)	24		
	25 Student loan interest deduction (see page 31)	25		
	26 Tuition and fees deduction (see page 32)	26		
	27 Moving expenses. Attach Form 3903	27		
	28 One-half of self-employment tax. Attach Schedule SE	28		
	29 Self-employed health insurance deduction (see page 33)	29		
	30 Self-employed SEP, SIMPLE, and qualified plans	30		
	31 Penalty on early withdrawal of savings	31		
	32a Alimony paid b Recipient's SSN ▶	32a		
	33 Add lines 23 through 32a	33		
	34 Subtract line 33 from line 22. This is your adjusted gross income	34		2,981.61

Tax and Credits

35 Amount from line 34 (adjusted gross income) **35** 2,981.61

36a Check You were born before January 2, 1939, Blind. Spouse was born before January 2, 1939, Blind. Total boxes checked **36a**

if: b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien **36b**

37 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **37** 7,000.00

38 Subtract line 37 from line 35 **38** <4,018.39>

39 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35 **39** 6,100.00

40 Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0- **40** 0.00

41 Tax. Check if any tax is from: a Form(s) 8814 b Form 4972 **41** 0.00

42 Alternative minimum tax. Attach Form 6251 **42**

43 Add lines 41 and 42 **43** 0.00

44 Foreign tax credit. Attach Form 1116 if required **44**

45 Credit for child and dependent care expenses. Attach Form 2441 **45**

46 Credit for the elderly or the disabled. Attach Schedule R **46**

47 Education credits. Attach Form 8863 **47**

48 Retirement savings contributions credit. Attach Form 8880 **48**

49 Child tax credit (see page 40) **49**

50 Adoption credit. Attach Form 8839 **50**

51 Credits from: a Form 8396 b Form 8859 **51**

52 Other credits. Check applicable box(es): a Form 3800 **52**
b Form 8801 c Specify

53 Add lines 44 through 52. These are your total credits **53**

54 Subtract line 53 from line 43. If line 53 is more than line 43, enter -0- **54** 0.00

Other Taxes

55 Self-employment tax. Attach Schedule SE **55**

56 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **56**

57 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required **57**

58 Advance earned income credit payments from Form(s) W-2 **58**

59 Household employment taxes. Attach Schedule H **59**

60 Add lines 54 through 59. This is your total tax **60** 0.00

Payments

61 Federal income tax withheld from Forms W-2 and 1099 **61** 7,773.17

62 2003 estimated tax payments and amount applied from 2002 return **62**

63 Earned income credit (EIC) **63**

64 Excess social security and tier 1 RRTA tax withheld (see page 56) **64**

65 Additional child tax credit. Attach Form 8812 **65**

66 Amount paid with request for extension to file (see page 56) **66**

67 Other payments from: a Form 2439 b Form 4136 c Form 8885 **67**

68 Add lines 61 through 67. These are your total payments **68** 7,773.17

Refund

69 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid **69** 7,773.17

70a Amount of line 69 you want refunded to you **70a** 7,773.17

Routing number c Type: Checking Savings d Account number

71 Amount of line 69 you want applied to your 2004 estimated tax **71**

72 **72**

Amount You Owe

72 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 **72**

73 Estimated tax penalty (see page 58) **73**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? Yes. Complete the following. 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.

Your signature Date Your occupation **DOCTOR** Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM



Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. **08**

		Amount
Part I Interest 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ► <u>VISALIA MEDICAL CLINIC</u> <u>CHASE MANHATTAN</u>		2,907.95
		13.88
	1	
2 Add the amounts on line 1	2	2,921.83
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	4	2,921.83

Note. If line 4 is over \$1,500, you must complete Part III.

		Amount
Part II Ordinary Dividends 5 List name of payer ►		
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ►	6	

Note. If line 6 is over \$1,500, you must complete Part III.

		Yes	No
Part III Foreign Accounts and Trusts You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			
7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?			
b If "Yes," enter the name of the foreign country ►			
8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2			

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? [] Yes [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: VILEASCO, P, [redacted].

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B are empty.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35-37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table with 2 columns: Description, Amount. Row 41: Total income or (loss) 0.00. Row 42: Reconciliation of Farming and Fishing Income. Row 43: Reconciliation for Real Estate Professionals.

2003 Income from Passthroughs

VILEASCO

I.D. NUMBER: [REDACTED]

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

VILEASCO

OTHER PASSIVE ACTIVITY

Additional Child Tax Credit

2003

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **47**

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Your social security number

[REDACTED]

Part I All Filers

1	Enter the amount from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 10 of the worksheet on page 4 of the publication	1	600.00
2	Enter the amount from Form 1040, line 49, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	600.00
4	Enter your total taxable earned income. See the instructions	4	59.78
5	Is the amount on line 4 more than \$10,500? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,500 from the amount on line 4. Enter the result	5	
6	Multiply the amount on line 5 by 10% (.10) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	0.00

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 63 and 64. 1040A filers: Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	
----	--	----	--

Enter this amount on
Form 1040, line 65, or
Form 1040A, line 42.

ELISABETH A. BOSSINGHAM



FORM 1040 MISCELLANEOUS INCOME STATEMENT 1

DESCRIPTION	AMOUNT
BEAT-WEST LIFE & ANNUITY INS.	
VISALIA CITRUS PACKING CORP	59.78
TOTAL TO FORM 1040, LINE 21	59.78

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
VISALIA MEDICAL CLINIC		7,773.17	732.51		0.00	0.00
TOTALS		7,773.17	732.51		0.00	0.00

Exhibit M

TAXABLE YEAR

CALIFORNIA FORM

2004

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

BOSS ** 04
ELISABETH A BOSSINGHAM

P
AC
A
R
RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you are amending, you (or your spouse, if married) can be claimed as a dependent on someone else's tax return, check the box
d If claiming head of household, enter name and relationship of qualifying person on: Original return Amended return

Table with columns: Note, A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjustments, California adjusted gross income, California itemized deductions, Taxable income, Tax method used, Tax, Exemption credits, Tax from Schedule G-1, Special credits, Other taxes, California income tax withheld, Excess California SDI, Estimated tax payments, Child and Dependent Care Expenses, Tax paid with original return, Total payments.

EXHIBIT 'M' 10/18

7008 3230 0002 0578 2313

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN: [REDACTED]

26	Overpaid tax, if any, as shown on original return or as previously adjusted by FTB	■ 26	<u>0.00</u>
27	Subtract line 26 from line 25. If line 26 is more than line 25, see instructions	27	<u>812.19</u>
28	Use tax payments as shown on original return. See instructions	● 28	<u>0.00</u>
29	Voluntary contributions as shown on original return. See instructions	● 29	<u>0.00</u>
30	Subtract line 28 and line 29 from line 27	30	<u>812.19</u>
31	AMOUNT YOU OWE. If line 15, column C is more than line 30, enter difference and see instructions	■ 31	
32	Penalties/Interest. See instructions: Penalties 32a _____ Interest 32b _____	■ 32c	
33	REFUND. If line 15, column C is less than line 30, enter the difference	■ 33	<u>812.19</u>

Part I Payments Complete this part before completing Side 1, line 24.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a _____
 b Enter the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board (if available) 1b [REDACTED]

2 Additional payments made after the original return was filed:
 Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; and
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$

Total of additional payments listed above 2 _____

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 24 3 _____

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. SAME

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No
 b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No
 c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No
 4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

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.

It is unlawful to forge a spouse's signature.

Your signature Form 8275 Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

X Elisabeth A. Bossingham _____ X _____
 Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Date 10-17-09
 Paid Preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

Where to File Form 540X:

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.
 If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**
 If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

439302 12-08-04

TAXABLE YEAR

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.

CALIFORNIA FORM

2004

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name

ELISABETH A BOSSINGHAM

Security number [redacted]

3 Address (number, street, city, state, and ZIP Code)

[redacted]

PMB no. [redacted]

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2004.

5 Employer's or payer's name, address, state, and ZIP Code

VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140

PMB no. [redacted]

Table with 5 columns: 6 Federal employer identification number, 7 State income tax withheld, 8 Wages, tips, other compensation, 9 State Disability Insurance withheld, 10 Dependent care benefits, 11 Nonqualified plans, 12 Gross distributions, 13 Taxable amount, 14 Capital gain, 15 Other.

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature

[Signature]

FORM 9275

19 Date

10-17-09

**California Resident
Income Tax Return 2004**

540 C1 Side 1

FEDERAL RETURN ATTACHMENT REQUIRED:

YES NO

BOSS **
ELISABETH A BOSSINGHAM

04

P
AC
A
R

FOR COMPUTERIZED USE ONLY

01	4	37	0	55	0	APE	0
06	0	38	812	56	0	3800	0
09	0	39	0	57	0	3803	0
10	1	40	0	58	0	SCHG1	0
12	0	41	0	59	0	5870A	0
14	0	42	0	60	0	5805 5805F	0
16	0	43	0	61	0		
17	1622	44	0	62	0	FN	
18	6330	45	0	63	0		
20	0	47	812	64	0		
23	0	48	0	65	0		
28	0	49	812	66	812		
29	0	50	0	67	0		
30	0	51	0	69	0		
31	0	52	0				
35	0	53	0				
36	0	54	0				

Step 2

- 1 Single
 2 Married filing jointly (even if only one spouse had income)
 3 Married filing separately. Enter spouse's social security number above and full name here
 4 Head of household (with qualifying person). STOP. See instructions. 5 Qualifying widow(er) with dependent child. Enter year spouse died

Step 3

- 6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6

Exemptions

- 7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 X \$85 = \$ 85
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 X \$85 = \$ _____
 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 9 X \$85 = \$ _____

Dependent Exemptions

- 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse. **SEE STATEMENT 2** Total dependent exemptions ... 10 X \$265 = \$ 265
 11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 \$ 350

Step 4

Taxable Income

- 12 State wages from your Form(s) W-2, box 16 12 1,622.00
 13 Enter adjusted gross income from your 2004 federal return 13 1,622.00
 14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 36, column B 14 1,622.00
 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 1,622.00
 16 California adjustments - additions. Enter the amount from Schedule CA (540), line 36, column C 16 1,622.00
 17 California adjusted gross income. Combine line 15 and line 16 17 6,330.00
 18 Enter the larger of your CA standard deduction OR your CA itemized deductions 18 0.00
 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 0.00

Step 5

Tax

- 20 Tax. Check if from: Tax Table FTB 3800 or FTB 3803 20 0.00
 21 Exemption credits. If line 13 is over \$139,921, see instructions. Otherwise, enter amount from line 11 21 350.00
 22 Subtract line 21 from line 20. If less than zero, enter -0- 22 0.00
 23 Other Taxes. Check if from: Schedule G-1 and form FTB 5870A 23 0.00
 24 Add line 22 and line 23. Continue to Side 2 24 0.00

Your name: **ELISABETH A. BOSSINGHAM** Your SSN or ITIN: [REDACTED]

Step 6

Special Credits and Nonrefundable Renter's Credit	25	Amount from Side 1, line 24	25	0.00
	28	Enter credit name <small>code no</small> and amount	28	
	29	Enter credit name <small>code no</small> and amount	29	
	30	To claim more than two credits, see instructions	30	
	31	Nonrefundable renter's credit. See instructions for "Step 6"	31	
	33	Add line 28 through line 31. These are your total credits	33	
	34	Subtract line 33 from line 25. If less than zero, enter -0-	34	0.00

Step 7

Other Taxes	35	Alternative minimum tax. Attach Schedule P (540)	35	
	36	Other taxes and credit recapture. See instructions	36	
	37	Add line 34 through line 36. This is your total tax	37	0.00

Step 8

Payments	38	California income tax withheld. See instructions	38	812.19
	39	2004 CA estimated tax and other payments. See instructions	39	
	40	Real estate withholding: (Form(s) 592-B, 593-B, and 594)	40	
	41	Excess SDI. To see if you qualify, see instructions	41	
	42	Child and Dependent Care Expenses Credit. See instructions, attach form FTB 3506.	42	
	43		43	
	44		44	
	45		45	
	46	Add line 38, line 39, line 40, line 41, and line 45. These are your total payments	46	812.19

Step 9

Overpaid Tax/ Tax Due	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	812.19
	48	Amount of line 47 you want applied to your 2005 estimated tax	48	
	49	Overpaid tax available this year. Subtract line 48 from line 47	49	812.19
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions	50	

Step 9a

Use Tax	51	Use Tax. This is not a total line. See instructions	51	.00
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Step 10

Contributions	52	CA Seniors Special Fund	52	.00
	53	Alzheimer's Disease/Related Disorders Fund	53	.00
	54	CA Fund for Senior Citizens	54	.00
	55	Rare and Endangered Species Preservation Program	55	.00
	56	State Children's Trust Fund for the Prevention of Child Abuse	56	.00
	57	CA Breast Cancer Research Fund	57	.00
	58	CA Firefighters' Memorial Fund	58	.00
	59	Emergency Food Assistance Program Fund	59	.00
	60	CA Peace Officer Memorial Foundation Fund	60	.00
	61	Asthma and Lung Disease Research Fund	61	.00
	62	CA Missions Foundation Fund	62	.00
	63	CA Military Family Relief Fund	63	.00
	64	CA Prostate Cancer Research Fund	64	.00
	65	Add line 52 through line 64. These are your total contributions	65	.00

Step 11

Refund or Amount You Owe	66	REFUND OR NO AMOUNT DUE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	66	812.19
	67	AMOUNT YOU OWE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009	67	

Step 12

Interest and Penalties	68	Interest, late return penalties, and late payment penalties	68	
	69	Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	69	
	70	Total amount due. See instructions. Enclose, but do not staple, any payment	70	71.4

Step 13

Direct Deposit (Refund Only) Do not attach a voided check or a deposit slip. See instructions. Complete this section to have your refund directly deposited. Routing number _____

Account Type: Checking Savings Account number _____

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: *Elisabeth A. Bossingham* Form 8275 Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

Date: **10-17-09**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Paid preparer's SSN/P/TIN _____

Joint return? See instructions. Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

For Privacy Act Notice, get form FTB 1131.

TAXABLE YEAR

2004

California W-2 Attachment

CALIFORNIA SCHEDULE

W

Attach this schedule directly behind scannable Form 540, Side 2

Name(s) shown on tax return

ELISABETH A. BOSSINGHAM

Social Security Number shown on tax return



Staple all copies of your Form(s) W-2, 1099, 592-B, 593-B, or 594 showing California Tax withheld to this page.

This schedule is intended only for W-2s, Wage and Tax Statements, etc.

Do not attach check or money order to this page.

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

▶ Attach to your tax return.

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Attachment Sequence No. **92**

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part 1.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations (continued from Parts I and/or II)**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2004.

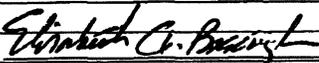
1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17th of OCTOBER, 2009.


Elisabeth Bossingham

Private sector non-governmentally connected

Amended U.S. Individual Income Tax Return

(Rev. November 2004)

See separate instructions.

This return is for calendar year 2004, or fiscal year ended

Personal information section including name (ELISABETH A. BOSSINGHAM), social security numbers, and home address.

Change information section (A-C) with checkboxes for filing status and original return changes.

Table with 3 columns: A. Original amount, B. Net change, C. Correct amount. Rows include Adjusted gross income and itemized deductions.

Tax Liability section with rows 6-10 for tax calculations.

Payments section with rows 11-18 for tax payments and withholdings.

Refund or Amount You Owe section with rows 19-24 for overpayment and amount owed.

Sign Here section for taxpayer and preparer signatures and dates.

Paid Preparer's Use Only section for preparer details and firm information.

Part I Exemptions. See Form 1040 or 1040A instructions. If you are not changing your exemptions , do not complete this part. If claiming more exemptions , complete lines 25-31. If claiming fewer exemptions , complete lines 25-30.		A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions
25 Yourself and spouse	25			
26 Your dependent children who lived with you	26			
27 Your dependent children who did not live with you due to divorce or separation	27			
28 Other dependents	28			
29 Total number of exemptions. Add lines 25 through 28	29			
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30			

Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:
2004	\$3,100	\$107,025
2003	3,050	104,025
2002	3,000	103,000
2001	2,900	99,725

31 Dependents (children and other) not claimed on original (or adjusted) return:

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

No. of children on 31 who:

lived with you

did not live with you due to divorce or separation

Dependents on 31 not entered above

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 11, 13, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

Label (See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

LABEL HERE

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning _____, 2004, ending _____, 20

OMB No. 1545-0074

Your first name and initial: **ELISABETH A.** Last name: **BOSSINGHAM**

If a joint return, spouse's first name and initial: _____ Last name: _____

Home address (number and street). If you have a P.O. box, see page 16. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. _____

Your social security number: _____

Spouse's social security number: _____

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 16.)

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **You** Yes No **Spouse** Yes No

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 page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 18)
BENJAMIN	BOSSINGHAM	_____	SON	<input checked="" type="checkbox"/>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Boxes checked on 6a and 6b: **1**

No. of children on 6c who:
 • lived with you: **1**
 • did not live with you due to divorce or separation (see page 18): _____

Dependents on 6c not entered above: _____

Add numbers on lines above: **2**

d Total number of exemptions claimed: **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: **7**

8a Taxable interest. Attach Schedule B if required: **8a 1,622.00**

b Tax-exempt interest. Do not include on line 8a: **8b**

9a Ordinary dividends. Attach Schedule B if required: **9a**

b Qualified dividends (see page 20): **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 : **13**

14 Other gains or (losses). Attach Form 4797: **14**

15a IRA distributions: **15a** Taxable amount (see page 22): **15b**

16a Pensions and annuities: **16a** Taxable amount (see page 22): **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E: **17 0.00**

18 Farm income or (loss). Attach Schedule F: **18**

19 Unemployment compensation: **19**

20a Social security benefits: **20a** Taxable amount (see page 24): **20b**

21 Other income. List type and amount (see page 24): **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your total income: **22 1,622.00**

Adjusted Gross Income

23 Educator expenses (see page 26): **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ: **24**

25 IRA deduction (see page 26): **25**

26 Student loan interest deduction (see page 28): **26**

27 Tuition and fees deduction (see page 29): **27**

28 Health savings account deduction. Attach Form 8889: **28**

29 Moving expenses. Attach Form 3903: **29**

30 One-half of self-employment tax. Attach Schedule SE: **30**

31 Self-employed health insurance deduction (see page 30): **31**

32 Self-employed SEP, SIMPLE, and qualified plans: **32**

33 Penalty on early withdrawal of savings: **33**

34a Alimony paid b Recipient's SSN ▶: **34a**

35 Add lines 23 through 34a: **35**

36 Subtract line 35 from line 22. This is your adjusted gross income: **36 1,622.00**

Tax and Credits	37	Amount from line 36 (adjusted gross income)	37	1,622.00
Standard Deduction for - <input type="checkbox"/> People who checked any box on line 38a or 38b or who can be claimed as a dependent. <input type="checkbox"/> All others: Single or Married filing separately, \$4,850 Married filing jointly or Qualifying widow(er), \$9,700 Head of household, \$7,150	38a	Check if: <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 38a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <input type="checkbox"/> 38b		
	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	7,150.00
	40	Subtract line 39 from line 37	40	<5,528.00>
	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	6,200.00
	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	0.00
	43	Tax. Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	0.00
	44	Alternative minimum tax. Attach Form 6251	44	
	45	Add lines 43 and 44	45	0.00
	46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47		
48	Credit for the elderly or the disabled. Attach Schedule R	48		
49	Education credits. Attach Form 8863	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit (see page 37)	51		
52	Adoption credit. Attach Form 8839	52		
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53		
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54		
55	Add lines 46 through 54. These are your total credits	55		
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0.00	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58		
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
60	Advance earned income credit payments from Form(s) W-2	60		
61	Household employment taxes. Attach Schedule H	61		
62	Add lines 56 through 61. This is your total tax	62	0.00	
Payments	63	Federal income tax withheld from Forms W-2 and 1099	63	7,802.06
64	2004 estimated tax payments and amount applied from 2003 return	64		
<input type="checkbox"/> If you have a qualifying child, attach Schedule EIC.	65a	Earned income credit (EIC)	65a	
	b	Nontaxable combat pay election <input type="checkbox"/> 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66		
67	Additional child tax credit. Attach Form 8812	67		
68	Amount paid with request for extension to file (see page 54)	68		
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69		
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	7,802.06	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	7,802.06
<input type="checkbox"/> Direct deposit? See page 54 and fill in 72b, 72c, and 72d.	72a	Amount of line 71 you want refunded to you	72a	7,802.06
	b	Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number <input type="checkbox"/>		
73	Amount of line 71 you want applied to your 2005 estimated tax	73		
Amount You Owe	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	
You Owe	75	Estimated tax penalty (see page 55)	75	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see page 56)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
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.			
<input type="checkbox"/> Joint return? See page 17. Keep a copy for your records.	Your signature		Date	Your occupation
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	Preparer's SSN or PTIN
				Phone no.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ► <u>CHASE MANHATTAN</u> <u>VISALIA MEDICAL CLINIC</u>	26.00 1,596.00
	Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	

2	Add the amounts on line 1	1,622.00
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►	1,622.00

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends		Amount
5	List name of payer ►	
	Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	

6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ►	
---	---	--

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts		Yes	No
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.			
7a	At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
b	If "Yes," enter the name of the foreign country ►		
8	During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: VILEASCO, P, [redacted].

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes Totals and summary rows 29a-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes Totals and summary rows 34a-37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary row 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40-43. Row 41: Total income or (loss) 0.00. Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

2004 Income from Passthroughs

VILEASCO

I.D. NUMBER: [REDACTED]

TYPE: PARTNERSHIP

ACTIVITY INFORMATION:

VILEASCO

OTHER PASSIVE ACTIVITY

Additional Child Tax Credit

2004

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 47

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Your social security number

[REDACTED]

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000.00
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	1,000.00
4a	Enter your total earned income. See the instructions	4a	
b	Nontaxable combat pay included on line 4a	4b	
5	Is the amount on line 4a more than \$10,750? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$10,750 from the amount on line 4a. Enter the result	5	
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next, do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	0.00

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 65a and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	
----	--	----	--

Enter this amount on
Form 1040, line 67, or
Form 1040A, line 42.

ELISABETH A. BOSSINGHAM



ORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
VISALIA MEDICAL CLINIC		7,802.06	812.19		0.00	0.00
TOTALS		7,802.06	812.19		0.00	0.00

Exhibit N

TAXABLE YEAR

CALIFORNIA FORM

2005

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

BOSS **
ELISABETH A BOSSINGHAM

05

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R
RP

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed.
c If at the time you are amending, you (or your spouse, if married) can be claimed as a dependent on someone else's tax return, check the box
d If claiming head of household, enter name and relationship of qualifying person on:

Table with columns: Note, A. As originally reported/adjusted by FTB, B. Net change: Explain on Side 2, C. Correct amount. Rows include State Wages, Federal AGI, CA adjustments, Total California adjustments, California adjusted gross income, California itemized deductions, Taxable income, Tax method used, Tax, Exemption credits, Tax from Schedule G-1, Special credits, Total tax, California income tax withheld, California real estate or nonresident withholding, Excess California SDI, Estimated tax payments, Child and Dependent Care Expenses, Tax paid with original return, Total payments.

EXHIBIT N 10 F 28

7008 3230 0002 0578 2337

Your name: **ELISABETH A. BOSSINGHAM**

Your SSN or ITIN: [REDACTED]

27	Overpaid tax, if any, as shown on original return or as previously adjusted by FTB	■ 27	<u>0.00</u>
28	Subtract line 27 from line 26. If line 27 is more than line 26, see instructions	28	<u>857.76</u>
29	Use tax payments as shown on original return. See instructions	● 29	<u>0.00</u>
30	Voluntary contributions as shown on original return. See instructions	● 30	<u>0.00</u>
31	Subtract line 29 and line 30 from line 28	31	<u>857.76</u>
32	AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions	■ 32	
33	Penalties/Interest. See instructions: Penalties 33a _____ Interest 33b _____	■ 33c	
34	REFUND. If line 16, column C is less than line 31, enter the difference	■ 34	<u>857.76</u>

Part I Payments Complete this part before completing Side 1, line 25.

1 a Amount paid with the original return. Do not include payments of interest or penalties 1a _____

b Enter the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board (if available) 1b [REDACTED]

2 Additional payments made after the original return was filed: Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; and
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$

Total of additional payments listed above 2 _____

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 25 3 _____

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. **SAME**

2 a If you checked the box for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination? Date _____ Tax change amount _____

3 Have you been advised that your original California return has been, is being, or will be audited? Yes No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

SEE STATEMENT 1

Sign Here

It is unlawful to forge a spouse's signature.

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.

Your signature *Foran 8215* Spouse's signature (if filing jointly, both must sign) Daytime phone number (optional)

X Elisabeth A. Bossingham X Date 10-17-09
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed) Firm's address FEIN

Where to File Form 540X:

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund. If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

TAXABLE YEAR

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.

CALIFORNIA FORM

2005

3525

For Privacy Act Notice, see form FTB 1131. Attach this form to Form 540, 540A, 540 2EZ, the Long or Short Form 540NR, or 540X.

1 Your first name, middle initial, and last name

ELISABETH A BOSSINGHAM

2 Your social security number

3 Address (number, street, city, state, and ZIP Code)

PMB no.

4 PLEASE FILL IN THE YEAR AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), and retirement payments paid to me, and state taxes and disability insurance withheld by the employer or payer during 2005.

5 Employer's or payer's name, address, state, and ZIP Code

VISALIA MEDICAL CLINIC, INC., 5400 W. HILLSDALE DRIVE, VISALIA CA 93291-5140

PMB no.

6 Federal employer identification number (if known)

7 State income tax withheld (include the name of the state)

8 Wages, tips, other compensation, or payments before deductions for taxes, insurance, etc.

9 State Disability Insurance withheld

0.00

0.00

857.76

11 Nonqualified plans

12 Gross distributions - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.)

14 Capital gain (Included in Box 13)

15 Other

COMPLETE REVERSE SIDE

FTB 3525 (REV. 2001) Side 1

16 How did you determine or estimate the amounts in items 7-15?

Private sector Payer provided records and the statutory language behind IRC 3401, 3121 & other sections. I'm unaware of the existence of any agreement pursuant to the Social Security Act Section 215 to which the Payer is a party.

17 Give the reason why Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts was not furnished by employer or payer, if known, and explain your efforts to obtain the form.

Payer refused to correct its erroneous reporting of payments for "wages" as defined in statutory language at IRC 3401(a), 3121(a); not subject to taxing authority under 4 USC 111. Non consensual withheld amounts are correctly listed hereon.

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

18 Your signature

Elisabeth A. Bossingham

FORM 8275

19 Date

10-17-09

Side 2 FTB 3525 (REV. 2001)

**California Resident
Income Tax Return 2005**

540 C1 Side 1

FEDERAL RETURN ATTACHMENT REQUIRED:

YES NO

BOSS **
ELISABETH A BOSSINGHAM

05

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FOR COMPUTERIZED USE ONLY

01	4	36	0	54	0	APE	0
06	0	37	0	55	0	3800	0
09	0	38	858	56	0	3803	0
10	1	39	0	57	0	SCHG1	0
12	0	40	0	58	0	5870A	0
14	0	41	0	59	0	5805 5805F	0
16	0	42	0	60	0	TPID	
17	302	43	0	63	0	FN	
18	6508	44	0	64	0		
20	0	45	0	65	0		
23	0	47	858	66	0		
28	0	48	0	67	0		
29	0	49	858	68	0		
30	0	50	0	69	858		
31	0	51	0	70	0		
34	0	52	0	72	0		
35	0	53	0				

Filing Status

1 Single

2 Married filing jointly (even if only one spouse had income)

3 Married filing separately. Enter spouse's social security number above and full name here

4 Head of household (with qualifying person). STOP. See instructions. 5 Qualifying widow(er) with dependent child. Enter year spouse died

Exemptions

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here ● 6

7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 X \$87 = \$ 87

8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 X \$87 = \$ _____

9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 X \$87 = \$ _____

10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
SEE STATEMENT 2 Total dependent exemptions ● 10 X \$272 = \$ 272

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 \$ 359

Taxable Income

12 State wages from your Form(s) W-2, box 16, or CA Sch W-2 CG, line C ● 12 _____

13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 13 302.21

14 California adjustments - subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 _____

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 302.21

16 California adjustments - additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 _____

17 California adjusted gross income. Combine line 15 and line 16 ● 17 302.21

18 Enter the larger of your CA standard deduction OR your CA itemized deductions ● 18 6,508.00

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 0.00

Tax

20 Tax. Check box if from: Tax Table Tax Rate Schedule FTB 3800 or FTB 3803 ● 20 0.00

21 Exemption credits. Enter amount from line 11. If your federal AGI is more than \$143,839, see instrs 21 359.00

22 Subtract line 21 from line 20. If less than zero, enter -0- 22 0.00

23 Tax. Check box if from: Schedule G-1 Form FTB 5870A ● 23 _____

24 Add line 22 and line 23. Continue to Side 2 24 0.00

Your name: **ELISABETH A. BOSSINGHAM** Your SSN or ITIN: [REDACTED]

	25	Amount from Side 1, line 24	25	0.00
Special Credits and Nonrefundable Renter's Credit	28	Enter credit name _____ code no _____ and amount ▶ 28		
	29	Enter credit name _____ code no _____ and amount ▶ 29		
	30	To claim more than two credits, see instructions	● 30	
Other Taxes	31	Nonrefundable renter's credit. See instructions	● 31	
	32	Add line 28 through line 31. These are your total credits	32	
	33	Subtract line 32 from line 25. If less than zero, enter -0-	33	0.00
Payments	34	Alternative minimum tax. Attach Schedule P (540)	● 34	
	35	Mental Health Services Tax. See instructions	● 35	
	36	Other taxes and credit recapture. See instructions	● 36	
	37	Add line 33 through line 36. This is your total tax	● 37	0.00
Child and Dependent Care Expenses Credit	38	California income tax withheld. See instructions	■ 38	857.76
	39	2005 CA estimated tax and other payments. See instructions	■ 39	
	40	Real estate withholding. (Form(s) 592-B, 593-B, and 594). See instructions	■ 40	
	41	Excess SDI. To see if you qualify, see instructions	■ 41	
	42	_____	● 42	
	43	_____	● 43	
	44	_____	■ 44	
	45	_____	■ 45	
	46	Add line 38, line 39, line 40, line 41, and line 45. See instructions	46	857.76
	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47	857.76
Overpaid Tax/ Tax Due	48	Amount of line 47 you want applied to your 2006 estimated tax	■ 48	
	49	Overpaid tax available this year. Subtract line 48 from line 47	■ 49	857.76
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions	50	
Use Tax	51	Use Tax. This is not a total line. See instructions	● 51	.00

Contributions

- | | | | | | |
|---|------|-----|---|------|-----|
| CA Seniors Special Fund . See instructions | ● 52 | .00 | Emergency Food Assistance Program Fund | ● 59 | .00 |
| Alzheimer's Disease/Related Disorders Fund | ● 53 | .00 | CA Peace Officer Memorial Foundation Fund | ● 60 | .00 |
| CA Fund for Senior Citizens | ● 54 | .00 | CA Military Family Relief Fund | ● 63 | .00 |
| Rare and Endangered Species Preservation Program | ● 55 | .00 | CA Prostate Cancer Research Fund | ● 64 | .00 |
| State Children's Trust Fund for the Prevention of Child Abuse | ● 56 | .00 | Veterans' Quality of Life Fund | ● 65 | .00 |
| CA Breast Cancer Research Fund | ● 57 | .00 | CA Sexual Violence Victim Services Fund | ● 66 | .00 |
| CA Firefighters' Memorial Fund | ● 58 | .00 | CA Colorectal Cancer Prevention Fund | ● 67 | .00 |

	68	Add line 52 through line 67. These are your total contributions	68	
Refund or Amount You Owe	69	REFUND OR NO AMOUNT DUE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 69	857.76
	70	AMOUNT YOU OWE. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009	■ 70	
Interest and Penalties	71	Interest, late return penalties, and late payment penalties	71	
	72	Underpayment of estimated tax. Check box <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	■ 72	
	73	Total amount due. See instructions. Enclose, but do not staple, any payment	73	
			● 74	4

Do not attach a voided check or a deposit slip. See instructions.

Direct Deposit (Refund Only) Complete this section to have your refund directly deposited. Routing number _____

Account Type: Checking Savings Account number _____

Sign Here **IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature Fora 8275 Spouse's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) _____

It is unlawful to forge a spouse's signature. X Elisabeth A. Bossingham X _____ Date 10-17-09

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____ Paid preparer's SSN/PTIN _____

Joint return? See instructions. Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN _____

539002 01-11-06

DO NOT ATTACH PAYMENT TO THIS SCHEDULE

2005

W-2 CG

Wage and Withholding Summary

Important: Attach this schedule directly behind Side 2 of your return.

Name(s) as shown on return

SSN or ITIN

ELISABETH A. BOSSINGHAM

Caution: If your Form(s) W-2 are from multiple states, or this schedule is not filled out, only use this schedule to attach copies of your Form(s) W-2, 592-B, 593-B, 594, and 1099 showing CA tax withheld to it. Attach this schedule directly behind Side 2 of your return.

Taxpayer W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

Table with 2 columns: 1st W-2 and 2nd W-2. Rows include Social Security Number, Employer ID Number, State & Employer's State ID Number, Employer Name, State Wages, Tips, etc., CA State Income Tax, Social Security Wages, and SDI (Local Income Tax).

Table with 2 columns: 3rd W-2 and 4th W-2. Rows include Social Security Number, Employer ID Number, State & Employer's State ID Number, Employer Name, State Wages, Tips, etc., CA State Income Tax, Social Security Wages, and SDI (Local Income Tax).

Spouse W-2 information. (Transfer amounts from your Form(s) W-2 to the appropriate boxes below.) Complete a box for each Form W-2 you receive.

Table with 2 columns: 1st W-2 and 2nd W-2. Rows include Social Security Number, Employer ID Number, State & Employer's State ID Number, Employer Name, State Wages, Tips, etc., CA State Income Tax, Social Security Wages, and SDI (Local Income Tax).

Table with 2 columns: 3rd W-2 and 4th W-2. Rows include Social Security Number, Employer ID Number, State & Employer's State ID Number, Employer Name, State Wages, Tips, etc., CA State Income Tax, Social Security Wages, and SDI (Local Income Tax).

- A. Total state wages from your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer)
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer).
B. Total state wages from your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse)
For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for spouse (Add box 16 from all Form(s) W-2 for spouse).
C. Total California Wages from all Form(s) W-2 (Add line A and line B, and enter on line C.)
D. Transfer the amount on line C to Form 540 2EZ, line 9; Form 540, Form 540NR (Short or Long), line 12; or Form 540X, line 1a, Column B.

YEAR

2005

CALIFORNIA FORM

3801

Passive Activity Loss Limitations

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on return

ELISABETH A. BOSSINGHAM

Social security no., Calif. corporation no., or FEIN

Part I 2005 Passive Activity Loss

Caution: See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a	Activities with net income from Worksheet 1, column (a)	1a	
1b	Activities with net loss from Worksheet 1, column (b)	1b	
1c	Prior year unallowed losses from Worksheet 1, column (c)	1c	
1d	Combine line 1a, line 1b, and line 1c	1d	

All Other Passive Activities

2a	Activities with net income from Worksheet 2, column (a)	2a	
2b	Activities with net loss from Worksheet 2, column (b)	2b	<9,798.00>
2c	Prior year unallowed losses from Worksheet 2, column (c)	2c	
2d	Combine line 2a, line 2b, and line 2c	2d	<9,798.00>
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.	3	<9,798.00>

Part II Special Allowance for Rental Real Estate with Active Participation

Note: Enter all numbers in Part II as positive amounts.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	
5	Enter \$150,000. If married filing a separate return, see instructions	5	
6	Enter federal modified adjusted gross income, but not less than zero. Note: If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000	8	
9	Enter the smaller of line 4 or line 8	9	

Part III Total Losses Allowed

10	Add the income, if any, from line 1a and line 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2005. Add line 9 and line 10. See the instructions on Side 2 to find out how to report the losses on your tax return	11	0.00

California Adjustment Worksheet (see General Instructions for Step 4 and the example on page 4)

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported.	(b) Passive or Nonpassive Enter the passive or nonpassive character of the activity for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should enter this amount on Schedule CA (540 or 540NR) as follows:
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , enter the amount on Schedule CA (540 or 540NR) line 12, Column C. If the amount below is negative , enter the amount on Schedule CA (540 or 540NR) (as a positive amount) on line 12, Column B.
Totals		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
ELISABETH A BOSSINGHAM MD INC.	PASSIVE	0.00	0.00	If the amount below is positive , enter the amount on Schedule CA (540 or 540NR) line 17, Column C. If the amount below is negative , enter the amount on Schedule CA (540 or 540NR) (as a positive amount) on line 17, Column B.
Totals		2(c) 0.00	2(d)** 0.00	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , enter the amount on Schedule CA (540 or 540NR) line 18, Column C. If the amount below is negative , enter the amount on Schedule CA (540 or 540NR) (as a positive amount) on line 18, Column B.
Totals		3(c)	3(d)***	3(e)

*This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 12.
 **This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 17.
 ***This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 18.

2005 Income from Passthroughs

CA

ELISABETH A BOSSINGHAM MD INC.
I.D. NUMBER: 20-3665245

TAXABLE INCOME (LOSS) SUMMARY:

NET INCOME (LOSS) FOR ENTITY

0.00**ACTIVITY INFORMATION:**

ELISABETH A BOSSINGHAM MD INC.

ORDINARY INCOME (LOSS)

-9,798.00SCHEDULE E ACTIVITY INCOME (LOSS)
DISALLOWED LOSS FROM FORM 3801-9,798.00
9,798.00

TOTAL PASSIVE ACTIVITY GAIN (LOSS)

0.00



540 DEPENDENTS STATEMENT 2

NAME	RELATIONSHIP
JAMIN BOSSINGHAM	SON

3801 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 3

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ELISABETH A BOSSINGHAM MD INC.	0.00	<9,798.00>			<9,798.00>
TOTALS	0.00	<9,798.00>			<9,798.00>

3801 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 4 STATEMENT 4

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
ELISABETH A BOSSINGHAM MD INC.	SCH E	9,798.00	1.000000000	9,798.00
TOTALS		9,798.00	1.000000000	9,798.00

3801 ALLOWED LOSSES - WORKSHEET 5 STATEMENT 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
ELISABETH A BOSSINGHAM MD INC.	SCH E	9,798.00	9,798.00	
TOTALS		9,798.00	9,798.00	



3801 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 6

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ELISABETH A BOSSINGHAM MD INC.	SCH E	<9,798.00>		<9,798.00>	9,798.00	
TOTALS		<9,798.00>		<9,798.00>	9,798.00	

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

OMB No. 1545-0889

(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Attachment
Sequence No. **92**

▶ Attach to your tax return.

Name(s) shown on return

ELISABETH A. BOSSINGHAM

Identifying number shown on return



Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 26 CFR Part 1	Subtitles A & B	Normal tax and other species of income tax	Verified Affidavit		0.00
2 26 CFR Part 31	Subtitle C	Social welfare and government personnel taxes (employment taxes)	Verified Affidavit		0.00
3 26 CFR § 403, 27 CFR §§ 70 & 72, various	Subtitles D & E, Title 19, various	Gambling, alcohol, tobacco, firearms, controlled substances, various	Verified Affidavit		0.00

Part II Detailed Explanation (see instructions)

1 In conjunction with the attached VERIFIED AFFIDAVIT OF FACTS, this form is my sworn testimony and evidence of my qualification to correct the erroneous information returns, reported by private sector non-governmentally connected entities, as the law relates to me, for any given tax imposed by internal revenue laws of the United States. The Verified Affidavit addresses classes and categories of the tax listed in Part I.

2 I am a private-sector, non-governmentally connected woman. I am not subject to the taxing authority under the Public Salary Tax Act of 1939 or The Buck Act at 4 U.S.C. § 111. I am not liable for a tax under Internal Revenue Code (IRC) for which the Internal Revenue Service (IRS) has lawful authority to create a form or attempt to enforce collection of a tax under IRC § 7608 Subtitle E enforcement authority.

3 I have not voluntarily and willfully consented, authorized, agreed or appointed an agent to report, withhold or deduct amounts from my private-sector pay or property for government taxes, fees, or other charges (including any lien or levy). I have not signed or consented to form 2159 Payroll Deduction Agreement or Form 2678 Employer/Payer Appointment of withholding agent.

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Explanations (continued from Parts I and/or II)**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2005.

1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smetanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17th of OCTOBER, 2009.


Elisabeth Bossingham

Private sector non-governmentally connected

Amended U.S. Individual Income Tax Return

See separate instructions.

This return is for calendar year 2005, or fiscal year ended

Personal information section including name (ELISABETH A. BOSSINGHAM), social security number, spouse's information, and home address.

- A: Address change declaration. B: Filing status (Single, Married, Head of household, Qualifying widow(er)).

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 1-5: Income and Deductions.

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 6-10: Tax Liability.

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 11-18: Payments.

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 19-24: Refund or Amount You Owe.

Sign Here section: Declaration of preparer and taxpayer, signature lines for preparer and spouse.

Paid Preparer's Use Only section: Fields for preparer's signature, date, firm name, address, EIN, and phone number.

Part I Exemptions. See Form 1040 or 1040A instructions.

Complete this part only if you are:
 • Increasing or decreasing the number of exemptions claimed on line 6d of the return you are amending, or
 • Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina.

	A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions															
25 Yourself and spouse Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.																		
26 Your dependent children who lived with you																		
27 Your dependent children who did not live with you due to divorce or separation																		
28 Other dependents																		
29 Total number of exemptions. Add lines 25 through 28																		
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.																		
<table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 on page 3 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2005</td> <td>\$3,200</td> <td>\$100,475</td> </tr> <tr> <td>2004</td> <td>3,100</td> <td>107,025</td> </tr> <tr> <td>2003</td> <td>3,050</td> <td>104,625</td> </tr> <tr> <td>2002</td> <td>3,000</td> <td>103,000</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:	2005	\$3,200	\$100,475	2004	3,100	107,025	2003	3,050	104,625	2002	3,000	103,000			
Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:																
2005	\$3,200	\$100,475																
2004	3,100	107,025																
2003	3,050	104,625																
2002	3,000	103,000																
31 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 2 (see instructions for line 4)																		
32 Add lines 30 and 31. Enter the result here and on line 4																		

33 Dependents (children and other) not claimed on original (or adjusted) return:

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

No. of children on 33 who:
 • lived with you
 • did not live with you due to divorce or separation
 Dependents on 33 not entered above

Part II Explanation of Changes
 Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

LINES 1, 11, 13, 19: I'M A PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED WOMAN, THE SUBJECT OF FRAUDULENT INFORMATION RETURNS REPORTED BY PRIVATE SECTOR NON-GOVERNMENTALLY CONNECTED PAYERS. I DIDN'T RECEIVE "WAGES" DEFINED AT IRC 3401(A)& 3121(A) NOR RECEIVE PAYMENT CREATED/ACQUIRED FROM FEDERAL OR STATE GOVERNMENT SOURCE; TAXABLE ACTIVITY STAMP; BENEFIT PRIVILEGE OR PROPERTY; NOR "GAINS, PROFIT OR INCOME" MADE IN THE COURSE OF A "TRADE OR BUSINESS" DEFINED IN IRC 7701(A)(26). NON CONSENSUAL AMOUNTS WITHHELD ARE LISTED CORRECTLY ON FORM 4852.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

LABEL HERE	For the year Jan. 1-Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____, 20		OMB No. 1545-0074
	Your first name and initial ELISABETH A.	Last name BOSSINGHAM	Your social security number [REDACTED]
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number [REDACTED]
	Home address (number and street). If you have a P.O. box, see page 16. [REDACTED]		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. [REDACTED]		Checking a box below will not change your tax or refund.	

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ... You Spouse

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). If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 19)
BENJAMIN	BOSSINGHAM	[REDACTED]	SON	<input checked="" type="checkbox"/>

d Total number of exemptions claimed **2**

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22	
7 Wages, salaries, tips, etc. Attach Form(s) W-2																						
8a Taxable interest. Attach Schedule B if required		302.21																				
8b Tax-exempt interest. Do not include on line 8a																						
9a Ordinary dividends. Attach Schedule B if required																						
9b Qualified dividends (see page 23)																						
10 Taxable refunds, credits, or offsets of state and local income taxes																						
11 Alimony received																						
12 Business income or (loss). Attach Schedule C or C-EZ																						
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>																						
14 Other gains or (losses). Attach Form 4797																						
15a IRA distributions																						
15b Taxable amount (see page 25)																						
16a Pensions and annuities																						
16b Taxable amount (see page 25)																						
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E															0.00							
18 Farm income or (loss). Attach Schedule F																						
19 Unemployment compensation																						
20a Social security benefits																						
20b Taxable amount (see page 27)																						
21 Other income. List type and amount (see page 29)																						
22 Add the amounts in the far right column for lines 7 through 21. This is your total income																						302.21

Adjusted Gross Income

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
23 Educator expenses (see page 29)															
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ															
25 Health savings account deduction. Attach Form 8889															
26 Moving expenses. Attach Form 3903															
27 One-half of self-employment tax. Attach Schedule SE															
28 Self-employed SEP, SIMPLE, and qualified plans															
29 Self-employed health insurance deduction (see page 30)															
30 Penalty on early withdrawal of savings															
31a Alimony paid b Recipient's SSN ▶															
32 IRA deduction (see page 31)															
33 Student loan interest deduction (see page 33)															
34 Tuition and fees deduction (see page 34)															
35 Domestic production activities deduction. Attach Form 8903															
36 Add lines 23 through 31a and 32 through 35															
37 Subtract line 36 from line 22. This is your adjusted gross income															302.21

Tax and Credits 38 Amount from line 37 (adjusted gross income) 38 **302.21**

39a Check You were born before January 2, 1941, Blind. Spouse was born before January 2, 1941, Blind. Total boxes checked ... 39a 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 **7,300.00**

41 Subtract line 40 from line 38 41 **<6,997.79>**

42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d 42 **6,400.00**

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 **0.00**

44 Tax. Check if any tax is from: a Form(s) 8814 b Form 4972 44 **0.00**

45 Alternative minimum tax. Attach Form 6251 45 **0.00**

46 Add lines 44 and 45 46 **0.00**

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Credit for the elderly or the disabled. Attach Schedule R 49

50 Education credits. Attach Form 8863 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit (see page 41). Attach Form 8901 if required 52

53 Adoption credit. Attach Form 8839 53

54 Credits from: a Form 8396 b Form 8859 54

55 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Form 55

56 Add lines 47 through 55. These are your total credits 56

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 57 **0.00**

58 Self-employment tax. Attach Schedule SE 58

59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 59

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60

61 Advance earned income credit payments from Form(s) W-2 61

62 Household employment taxes. Attach Schedule H 62

63 Add lines 57 through 62. This is your total tax 63 **0.00**

Payments 64 Federal income tax withheld from Forms W-2 and 1099 64 **7,659.12**

65 2005 estimated tax payments and amount applied from 2004 return 65

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Excess social security and tier 1 RRTA tax withheld (see page 59) 67

68 Additional child tax credit. Attach Form 8812 68

69 Amount paid with request for extension to file (see page 59) 69

70 Payments from: a Form 2439 b Form 4136 c Form 8885 70

71 Add lines 64, 65, 66a, and 67 through 70. These are your total payments 71 **7,659.12**

Refund 72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid 72 **7,659.12**

73a Amount of line 72 you want refunded to you 73a **7,659.12**

b Routing number c Type: Checking Savings d Account number

74 Amount of line 72 you want applied to your 2006 estimated tax 74

Amount You Owe 75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 75

76 Estimated tax penalty (see page 60) 76

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 61)? Yes. Complete the following. No

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.

Preparer's signature: Date: Your occupation: **DOCTOR** Daytime phone number:

Spouse's signature: Date: Spouse's occupation:

Paid Preparer's Use Only Preparer's signature: Date: Check if self-employed: Preparer's SSN or PTIN:

Firm's name (or yours if self-employed), address, and ZIP code: EIN: Phone no.:

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ELISABETH A. BOSSINGHAM

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity... [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (e) Check if any amount is not at risk. Row A: ELISABETH A BOSSINGHAM MD INC.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 30-32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: (empty)

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 35-37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary line 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Includes lines 40-43. Line 41 total: 0.00

2005 Income from Passthroughs

ELISABETH A BOSSINGHAM MD INC.
I.D. NUMBER: [REDACTED]
TYPE: S CORPORATION

ACTIVITY INFORMATION:

ELISABETH A BOSSINGHAM MD INC.

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

-9,798.00

SCHEDULE E ACTIVITY INCOME (LOSS)

-9,798.00

DISALLOWED LOSS FROM FORM 8582

9,798.00

ALLOWABLE PASSIVE LOSS FROM FORM 8582

0.00

Additional Child Tax Credit

2005

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

ELISABETH A. BOSSINGHAM



Part I All Filers

1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions or page 39 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000.00
2 Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2	
3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit	3	1,000.00
4a Earned income (see instructions). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here <input type="checkbox"/>	4a	
b Nontaxable combat pay (see instructions)	4b	
5 Is the amount on line 4a more than \$11,000? <input checked="" type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$11,000 from the amount on line 4a. Enter the result	5	
6 Multiply the amount on line 5 by 15% (.15) and enter the result	6	0.00
Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	

Part II Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-.	8	
9 Add lines 7 and 8	9	
10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43.	10	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	
12 Enter the larger of line 6 or line 11	12	
Next, enter the smaller of line 3 or line 12 on line 13.		

Part III Additional Child Tax Credit

13 This is your additional child tax credit	13	
---	----	--

Enter this amount on
Form 1040, line 68, or
Form 1040A, line 42.

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

ELISABETH A. BOSSINGHAM

Part I 2005 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	
1c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	
1d	Combine lines 1a, 1b, and 1c	1d	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	
2c	Add lines 2a and 2b	2c	

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	<9,798.00>
3c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	
3d	Combine lines 3a, 3b, and 3c	3d	<9,798.00>

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used

4	<9,798.00>
---	------------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4	5	
6	Enter \$150,000. If married filing separately, see the instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see the instr.)	7	
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see the instructions	9	
10	Enter the smaller of line 5 or line 9	10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	
16	Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	0.00

SEE STATEMENT 5

Exhibit O

**VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY,
NON-GOVERNMENTAL STATUS AND STANDING**

The Affiant, Elisabeth Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2000, 2001, 2002, 2003, 2004, and 2005.

1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.
15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed this 17th of OCTOBER, 2009.

Charles C. Brown

Private sector non-governmentally connected

Exhibit P

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com.

SACRAMENTO CA 95240-0002
OFFICIAL USE

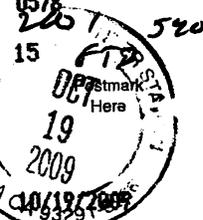
Postage	\$ 1.73	
Certified Fee	\$2.80	
Return Receipt Fee (Endorsement Required)	\$0.00	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 4.53	

Sent To
 CALIF FTB
 Street, Apt. No., or PO Box No. Box 942840
 City, State, ZIP+4
 SACRAMENTO CA 94240
 PS Form 3800, August 2006 See Reverse for Instructions

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SACRAMENTO CA 95240-0002
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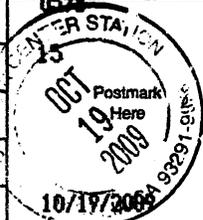
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Certified Fee	\$2.80	
Return Receipt Fee (Endorsement Required)	\$0.00	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 4.36	

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 City, State, ZIP+4
 SACRAMENTO CA 94240
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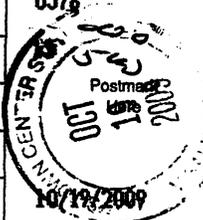
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Certified Fee	\$2.80	
Return Receipt Fee (Endorsement Required)	\$0.00	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$ 4.19	

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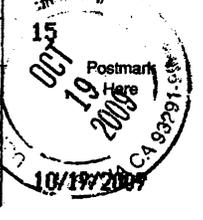
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Certified Fee	\$2.80	
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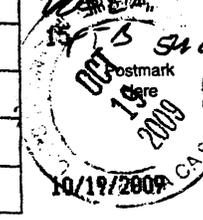
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 SACRAMENTO CA
 PS Form 3800, August 2006 See Reverse for Instructions

EXHIBIT P (of 1)

Exhibit Q

chair **John Chiang**
member **Betty T. Yee**
member **Michael C. Genest**

State of California
Franchise Tax Board

07/28/09

Elisabeth Bossingham
[REDACTED]

I am responding to your correspondence (copy enclosed), received June 4, 2009, under the Information Practices Act, Civil Code section 1798 et seq. We have made a reasonable attempt to ascertain the nature of your concerns.

Our records show that you filed the following California income tax returns and under reported your income:

<u>Tax Year</u>	<u>Due Date of Return</u>	<u>Filed Date</u>
2000	04-15-01	04-06-07
2001	04-15-02	04-15-07
2002	04-15-03	04-15-07
2003	04-15-04	04-15-07
2004	04-15-05	04-15-07
2005	04-15-06	05-01-07

Based on the reported income, we issued Notices of Proposed Assessments (NPA) against your 2000 through 2005 tax years. Please see the enclosed copies of the NPA's, which evidence the source and amount of income reported.

→ A Due Process Hearing was held on March 5, 2009, in our Los Angeles field office. Based on the information that you provided to the hearing officer, we affirmed the Notices of Proposed Assessment for tax years 2000 through 2005. Please see the enclosed responsive documents.

A Notice of Action has been issued for tax years 2000 through 2005. Each notice advised you of your administrative remedies that were available to you. The Appeal procedures were included with the notice(s), copies enclosed.

Donna Webb
Donna Webb

Senior Disclosure Specialist
Telephone No. 916.845.6005

Enclosures

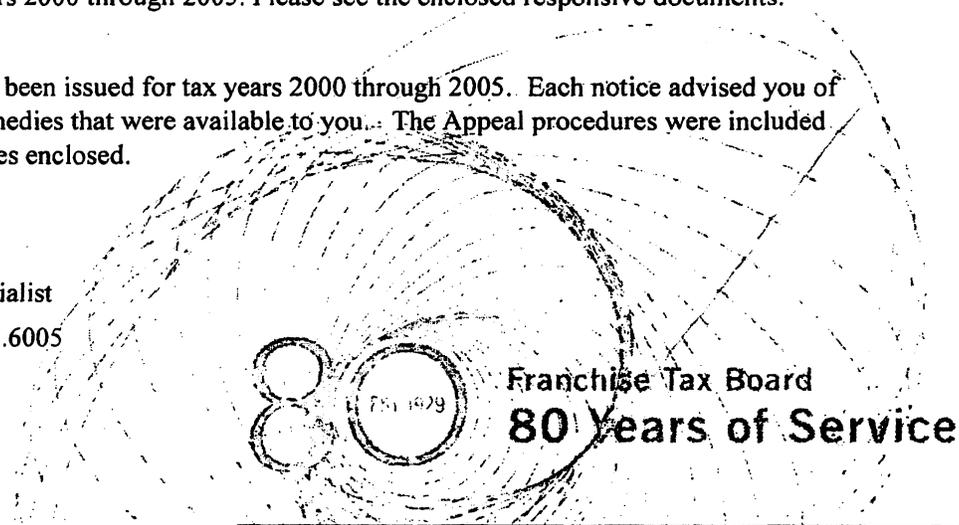


EXHIBIT Q
1 of 1

Disclosure Section MS A-181
PO Box 1468
Sacramento CA 95812-1468

tel 916.845.3226
fax 916.845.4849
ftb.ca.gov

Exhibit R

ORIGINAL DOCUMENT

ELISABETH BOSSINGHAM



copy
2-22-10

State of California
Franchise Tax Board
P.O Box 942867
Sacramento, CA 94267

Re: Penalty Assessment - offer.

Amount Claimed	\$1279.37	Notice 10v5zytrujb1
Amount Owed:	\$ -0-	10v5zytrujb1
Amount offered to settle any and all FTB tax Claims 2000-2008	\$1279.37	
Amount Due FTB After Check negotiation	\$ -0-	Check # 5692 Wells Fargo Bank



DEFER

BRETT BOSSINGHAM
ELISABETH BOSSINGHAM

CERTIFIED MAIL 7008 3230 0002 0578
16-24 4271 5692 2344
1220

DATE 2-22-2010

PAY TO THE ORDER OF CALIF FTB \$1279.³⁷

Twelve Hundred & Seventy nine and 37/100 DOLLARS

WELLS FARGO BANK, N.A. TIME HONORED CUSTOMER SINCE 1982
CALIFORNIA
WWW.WELLSFARGO.COM
2000, 2001, 2002, 2003, 2004
2005, 2006, 2007, 2008

BRETT BOSSINGHAM

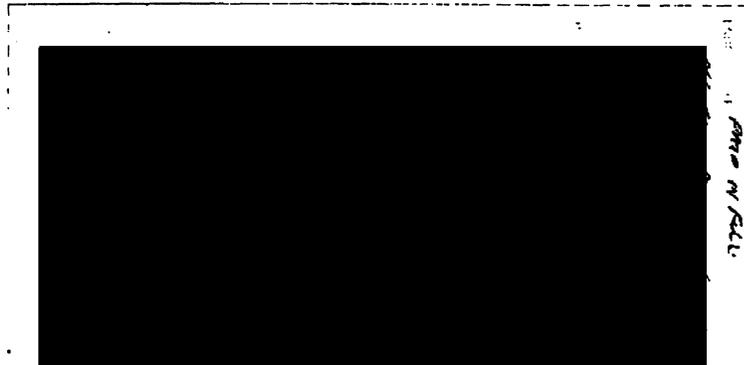
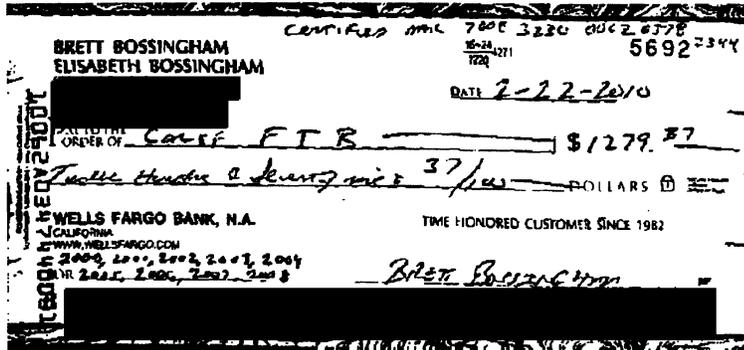
COPIES UNLIMITED - EXECUTIVE COPY TO REORDER 1-800-368-2244 www.Chester.com



Wells Fargo Online®

View Check Copy

Check Number	Date Posted	Check Amount	Account Number
5692	03/04/10	\$1,279.37	[REDACTED]



Equal Housing Lender

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EXHIBIT 'R' PAGE 2 of 3



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Search Results

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Status: **Delivered**

Your item was delivered at 6:22 am on March 01, 2010 in SACRAMENTO, CA 94240. A proof of delivery record may be available through your local Post Office for a fee.

Additional information for this item is stored in files offline.

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Postal Inspectors
Preserving the Trust

Inspector General
Promoting Integrity

EXHIBIT 'R'
PAGE 3 OF 3

Exhibit S

CALIFORNIA CONSTITUTION
ARTICLE 1 DECLARATION OF RIGHTS

SECTION 1. All people are by nature free and independent and have inalienable rights. Among these are enjoying and defending life and liberty, acquiring, possessing, and protecting property, and pursuing and obtaining safety, happiness, and privacy.

REVENUE AND TAXATION CODE

SECTION 1-38

1. This act shall be known as the Revenue and Taxation Code.
2. The provisions of this code in so far as they are substantially the same as existing statutory provisions relating to the same subject matter shall be construed as restatements and continuations, and not as new enactments.
3. All persons who, at the time this code goes into effect, hold office under any of the acts repealed by this code, which offices are continued by this code, continue to hold them according to their former tenure.
- 4. Any action or proceeding commenced before this code takes effect, or any right accrued, is not affected by this code, but all procedure taken shall conform to the provisions of this code as far as possible.

Exhibit T

Certified Mail #: 7008 0500 0001 9087 2827
Sent under Proof of Service

February 4, 2009

Unnamed FTB Employee, (undisclosed authority)
STATE OF CALIFORNIA
FRANCHISE TAX BOARD
600 W. Santa Ana Blvd, Suite 300
Santa Ana, CA 92701

Re: FTB 4100A PASS (Rev 01-2006), dated January 26, 2009 for 2000, 2002, 2003, 2004, 2005
Re: FTB 4100A PASS (Rev 01-2006), dated January 28, 2009 for 2001

Notice and Demand on Scheduled Due Process Hearing

Dear Unnamed FTB Employee,

Notice

Notification

This is lawful notification and is sent pursuant to the federal Constitution, specifically, the Bill of Rights, in particular, the First, Fourth, Fifth, Sixth, Seventh, Ninth, and Tenth Amendments, and pursuant to your oath, and requires your written response specific to the subject matter. Your failure to respond, as stipulated, and rebut, with particularity, everything in the Notice with which you disagree, is your lawful, legal and binding agreement with admission to the fact that everything in this Notice is true, correct, legal, lawful and fully binding upon you in any court in America, without your protest or objection or that of those who represent you. Your silence is your acquiescence. See Connally v. General construction Co., 269 U.S. 385,391. Notification of legal responsibility is "the first essential of due process of law". See also, U.S. v. Tweel, 550 F.2d.297. "Silence can only be equated with fraud where there is a legal or moral duty to speak or when an inquiry left unanswered would be intentionally misleading."

I am in receipt of your FTB 4100A PASS (REV 01-2006), Dated January 26, 2009 for 2000, 2002, 2003, 2004, 2005 tax year **AND** 4100A PASS (REV 01-2006), Dated January 28, 2009 for tax year 2001 and I am giving you notice you have failed to act under the Constitutional mandates in these instances.

You state in your letters that, "The hearing is being granted in accordance with Section 19044. The purpose of the protest hearing is to give you an opportunity to explain why the Franchise Tax Board's Notice of Proposed Assessment for the **2000, 2002, 2003, 2004, 2005** tax years is incorrect." Also "The hearing is being granted in accordance with Section 19044. The purpose of the protest hearing is to give you an opportunity to explain why the Franchise Tax Board's Notice of Proposed Assessment for the **2001** tax year is incorrect." I refuse your attempted substitution of an inferior statute process for the 2000, 2001, 2002, 2003, 2004, 2005 tax years in place of the due process under the Constitutions for the united States of America and California. This Constitutionally required due process I have demanded at the beginning of

your first contact. Both the Constitution for the united States of America and the California Constitutions require due process to be given to me. You have failed to give me a Due Process hearing even though it is required to be given under the 5th Amendment to the Constitution of the united States of America and various provisions under Article I of the California Constitution and demanded by me. I do not wave my right to a Due Process Hearing at any time. Your Oath of Office requires you to provide the Due Process hearing. This oath is required under both the constitution for the united States of America under Article VI and the California Constitution under Article XX, Section 3. **The Due Process Hearing is not optional at your whim.**

Again, you state in your letters that, "The purpose of the protest hearing is to give you an opportunity to explain why the Franchise Tax Board's Notice of Proposed Assessment for the **2000, 2002, 2003, 2004, 2005** tax year is incorrect." AND "The purpose of the protest hearing is to give you an opportunity to explain why the Franchise Tax Board's Notice of Proposed Assessment for the **2001** tax year is incorrect." In both Letters you are mistaken. The purpose of a due process hearing is for you to establish your claim made in your Notice of Proposed Assessment letters and for me to rebut with evidence any evidence the FTB brings forward. I have corrected the erroneous records using the FTB's form for correcting erroneous W-2 information the Form 3525 that is sworn to under penalty of perjury as true, correct and complete. The FTB has provided no evidence to the contrary as is required, specifically, by the 5th amendment to the Constitution for the united States of America and Article 1, Section 1, Section 3(b)(1), Section 3(b)(2), section 3(b)(4) and Section 7(a) of the California Constitution. However, even though required, no such Due Process Hearing ever took place due to the failure of the FTB to provide it. Therefore, there could not be any legal adjustment to the 2000,2001,2002,2003,2004,2005 Tax Returns as submitted to the FTB, on the Notice of Proposed Assessment.

The Constitution for the united States of America requires every employee for any branch of the government to have an Oath of Office to the Constitution for the united States of America and a surety bond securing that Oath. The California Constitution under Article XX has the same requirements as the Federal Constitution. It is a Violation of that oath to assess a penalty without authority of law, this is an act under color of law, and in violation of the due process under the Constitution for the united States of American as well as the Constitution for California. It is also a violation of law, under color of law, to state you represent any part of California government and not have the Oath of Office for both California and the united States of America. These oaths are required to be public documents without redaction; a redaction of the employee's name would create a secret government – not allowed in the united States of America.

Demand

During the due process hearing I will demand you honor your statutes and your oaths. I will demand that you provide the following:

1. Evidence that it is lawful to change a filed 2000, 2001, 2002, 2003, 2004, 2005 Tax Return, sworn to under penalty of perjury without notifying the sworn signer of any perceived error and giving the signer proof of the error and provide a due process hearing so that sworn signer could make a defense to the claim of the FTB employee proved by evidence.
2. Evidence that the U.S. Supreme Court's decisions are not binding upon the FTB and its employees in the Court's demand that due process be provided.

3. Evidence that the burden of proof is not upon the FTB in regards to the FTB employee's imposition of a change to a sworn document.
4. Evidence that a FTB employee, in dealing with the public, is not required to have an Oath of Office to the Constitution for the united States of America under Article VI nor the oath as prescribed in Article XX, Section 3 of the Constitution for California.
5. Evidence that the California Constitution was lawfully amended changing the required Oath of Office to be other than that described in article XX, Section 3 of the Constitution for California.
6. Evidence that California Government Code section 1360 is not binding upon nor required to be honored by any FTB employee dealing with the public.
7. Evidence that, if the FTB employee has an oath, that the Oath taken is not binding on the FTB employee.
8. Evidence that the FTB employee is not required to have a surety bond to secure your Oath of Office even though it is required by California Government code section 1460.
9. I demand I be provided a copy of the Oath of Office and the Surety bond of the FTB employee who authorized the change to the sworn 2000, 2001, 2002, 2003, 2004, 2005 Tax Returns without the FTB employee's name being redacted thereby creating a secret government by such redaction.
10. I demand I be provided a copy of the Authorizing document by the FTB employee's superior or higher level officials(s) who personally authorized the FTB employee's action of changing a sworn to, filed 2000, 2001, 2002, 2003, 2004, 2005 Tax Return without giving a due process hearing before changes are made.

At the Hearing Demanded

I demand a due process hearing for the FTB to provide the above demanded information and evidence of their position. I demand this due process hearing to allow me to present any evidence, in defense to any proven FTB claims that the 2000, 2001, 2002, 2003, 2004, 2005 tax returns are in error.

Also, for your information, I will be using a Certified Court Reporter to make the best record at the Due Process hearing, and will have witness and counsel. The FTB will need to bring all evidence and witnesses to prove their claim(s). Notice to the agent is notice to the principal; Notice to the principal is notice to the agent. In the alternative, abate the Notice of Proposed Assessments, accept the filed returns, then issue the refunds as claimed on the 2000, 2001, 2002, 2003, 2004, 2005 tax returns.

If you are refusing to provide the required due process hearing, as required to be provided under the Federal and State Constitutions, give me notice of the cancellation of the hearing date scheduled at least 10 days before the scheduled hearing date.

Thank you

E. ELISABETH BOSSINGHAM
Elisabeth Bossingham

Attached: FTB 4100A PASS (Rev 01-2006), dated January 26, 2009 for 2000, 2002, 2003, 2004, 2005
FTB 4100A PASS (Rev 01-2006), dated January 28, 2009 for 2001

Exhibit U

FRANCHISE TAX BOARD
COUNTY OF LOS ANGELES

IN THE MATTER OF:)

ELISABETH BOSSINGHAM)

[REDACTED])

[REDACTED])

[REDACTED])

) Volume 1

RE: FTB 4100A PASS)
(Rev. 01-2006) dated)
January 26, 2009 for 2000,)
2002, 2003, 2004, 2005)

RE: FTB 4100A PASS)
(Rev. 01-2006) dated)
January 28, 2009 for 2001.)

FRANCHISE TAX BOARD HEARING
Los Angeles, California
Thursday, March 5, 2009

REPORTED BY: David Ocanas
CSR No. 12567
Certified Shorthand Reporter

1 FRANCHISE TAX BOARD
 2 COUNTY OF LOS ANGELES
 3
 4 IN THE MATTER OF:)
)
 5 ELISABETH BOSSINGHAM)
)
 6)
 7) Volume I
 RE: FTB 4100A PASS)
 8 (Rev. 01-2006) dated)
 January 26, 2009 for 2000,)
 9 2002, 2003, 2004, 2005)
)
 10 RE: FTB 4100A PASS)
 (Rev. 01-2006) dated)
 11 January 28, 2009 for 2001.)
)
 12
 13
 14 FRANCHISE TAX BOARD HEARING, taken before
 15 David Ocanas, a Certified Shorthand Reporter for
 16 the State of California, with the principal office
 17 in the County of Orange, commencing at 9:41 a.m.,
 18 Thursday, March 5, 2009, at the offices of
 19 Franchise Tax Board, 300 South Spring Street, Suite
 20 5705, Los Angeles, California.
 21
 22
 23
 24
 25

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 2
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1 APPEARANCES:
 2
 3 FOR ELISABETH BOSSINGHAM:
 4 OFFICE OF JIM MATTATALL
 BY: JIM MATTATALL
 5 Tax Consultant
 1880 West Carson Street, F-349
 6 Torrance, California 90501
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 7
 8 FOR FRANCHISE TAX BOARD:
 9 FRANCHISE TAX BOARD
 BY: NATACHIA BUCHALTER,
 Hearing Representative
 10 300 South Spring Street, Suite 5705
 Los Angeles, California 90013
 11 TEL: (213) 897-5188
 12 Also Present:
 13 ELISABETH BOSSINGHAM
 BRETT BOSSINGHAM
 14
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 14 PAGE LINE
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 16
 17
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 24
 25

EXHIBIT U
 PAGE 2 of 14

1 MS. BUCHALTER: I'm going to read my
 2 statement.
 3 My name is Natachia Buchalter.
 4 I'll be the designated hearing officer.
 5 Today is March 5th, 2009. It's
 6 approximately 9:40.
 7 The hearing is regarding the Notice of
 8 Proposed Assessment for the following tax years,
 9 2000 through 2005, correct?
 10 First we're going to speak in regards to
 11 2000.
 12 The notice was issued October the 14th of
 13 2008.
 14 I would like to verify your current
 15 address.
 16 [REDACTED]
 17 [REDACTED]
 18 MS. BOSSINGHAM: That's incorrect. It's
 19 [REDACTED]
 20 And it's [REDACTED].
 21 MS. BUCHALTER: I did read it incorrectly.
 22 1827 South Court, Suite F.
 23 MS. BOSSINGHAM: [REDACTED]
 24 MS. BUCHALTER: [REDACTED]
 25 MS. BOSSINGHAM: The zip code is [REDACTED]

1 Notice of Proposed Assessments communication is
 2 incorrect per your request.
 3 This hearing will not deal with the
 4 constitutional issues, statements of facts and
 5 court cases.
 6 As I do not have the authority to make the
 7 decision on these issues, I am imperative [sic] the
 8 third party and will take notes and receive
 9 documentation supporting your standing.
 10 The information will be reviewed at a
 11 later date and there will be no determination made
 12 today.
 13 If you would like to discuss any of the
 14 above issues, this is not the proper venue.
 15 But these issues would need to be raised
 16 at the Board of Equalization level.
 17 The Franchise Tax Board in accordance to
 18 the Revenue Taxation Code 19097, formerly 18648,
 19 determined that your income for the taxable year
 20 2000 was \$127,684.
 21 MR. MATTATALL: Objection to that
 22 statement.
 23 There have been no proof to that claim.
 24 MS. BUCHALTER: The deductions were as
 25 Head of Household for 2000, \$8,842 was allowed,

1 MS. BUCHALTER: Ms. Bossingham, is that
 2 how you pronounce it?
 3 THE WITNESS: Bossingham.
 4 MS. BUCHALTER: You're being represented
 5 by --
 6 MR. MATTATALL: I'm Jim Mattatall.
 7 I'm here as counsel for her.
 8 Just call me Jim.
 9 MS. BUCHALTER: I want to make sure you
 10 understand you have witnesses at this hearing and
 11 you are waiving your right to the privacy in
 12 regards to the disclosure of tax information.
 13 MS. BOSSINGHAM: I don't waive any rights.
 14 MR. MATTATALL: You have the right not to
 15 have anybody here.
 16 Just dialogue between the two of you and
 17 you're waiving the right to have it privately
 18 between the two of you.
 19 MS. BOSSINGHAM: That's correct.
 20 MS. BUCHALTER: We already did this, I
 21 need to have the witness sign and identify the
 22 names.
 23 We already did that.
 24 The purpose of the hearing is to give you
 25 the opportunity to show where Franchise Tax Board

1 resulting with an additional tax of \$14,170.92.
 2 MR. MATTATALL: We object to the
 3 conclusion of the taxes on there.
 4 There's no evidence of that liability.
 5 MS. BUCHALTER: Did you receive the income
 6 from Vista [sic] Medical Clinic, Inc. as \$85,405?
 7 MR. MATTATALL: Are you asking her if she
 8 received that as income?
 9 MS. BUCHALTER: Correct.
 10 MR. MATTATALL: The answer would be no.
 11 MS. BOSSINGHAM: No.
 12 MS. BUCHALTER: Do you want to say
 13 anything with regard to the numeral facts?
 14 MR. MATTATALL: We'd like to set the stage
 15 for the record and put in all the evidence here.
 16 Because I assume that's what we're here
 17 for, right?
 18 MS. BUCHALTER: Yes.
 19 If you have any documentation that you
 20 want to present, I'll take that, too.
 21 MR. MATTATALL: Let me ask you this
 22 question which is very important and that question
 23 is, what is the basis for determining what is and
 24 is not admissible?
 25 What rules are being used here?

1 MS. BUCHALTER: As far as anything you're
2 presenting, I can take anything you're presenting.
3 MR. MATTATALL: I understand that.
4 My question is not whether you're able to
5 take it. What is considered evidence?
6 Are you using the California Evidence
7 Rules to determine what is evidence or is it
8 arbitrary?
9 MS. BUCHALTER: I'm here to take the
10 documentation.
11 I'm not going to review it and make the
12 determination what is the proper evidence or what's
13 not the proper evidence.
14 I'm not even making the determination in
15 regards --
16 MR. MATTATALL: That's not our question.
17 Our question is, what is, according to the
18 Franchise Tax Board in this meeting, what is
19 considered to be evidence?
20 There has to be some rules set up that
21 says this is evidence and this is not.
22 We have to know what it is if we're to
23 present something that the Board or the Franchise
24 Tax Board would consider evidence.
25 MS. BUCHALTER: Once again, I'm here to

10

1 MR. MATTATALL: I know. That's not the
2 question.
3 MS. BUCHALTER: But that's your question.
4 Do you have anything today that you're
5 going to present?
6 MR. MATTATALL: Yes.
7 We need to know because we're dealing in a
8 vacuum here, if we present something that we think
9 is evidence and you decide we're not going to
10 consider that, how would we know that's
11 insufficient?
12 MS. BUCHALTER: They are going to notify
13 you what is sufficient or insufficient.
14 My question to you, this is not going to
15 solve anything because you're going back and forth,
16 what exactly are you presenting today?
17 MR. MATTATALL: We're presenting evidence
18 according to the California Evidence Code.
19 MS. BUCHALTER: Is it in regards to the
20 numbers that's on the Notice of Proposed
21 Assessment?
22 MR. MATTATALL: It's in regard to the
23 Notice of Proposed Assessment.
24 MS. BUCHALTER: Are you going to present
25 it today?

12

1 take the evidence. I'm not here to --
2 MR. MATTATALL: What can we present?
3 MS. BUCHALTER: You can present any
4 documentation that you want to present.
5 MR. MATTATALL: If we present a roll of
6 toilet paper --
7 MS. BUCHALTER: If that's what you're
8 presenting is a roll of toilet paper, if you feel
9 it's going to help your case, which you pretty much
10 know this is a just num- -- a roll of toilet paper
11 is not going to help you in regard to this.
12 MR. MATTATALL: I understand that. By --
13 MS. BUCHALTER: What are you presenting
14 today?
15 MR. MATTATALL: What we need to know, this
16 is part of due process.
17 MS. BUCHALTER: Correct.
18 MR. MATTATALL: Part of due process is
19 that we need to know what rules that you're going
20 to use to judge the information we give you so we
21 can give you information which will be pertinent to
22 your decision.
23 MS. BUCHALTER: Once again, I'm here to
24 take the information.
25 I'm not here to review it.

11

1 MR. MATTATALL: Yes, we're going to
2 present it.
3 We're going to do it in order.
4 Let me give you my experience in dealing
5 with the Board, not with you personally, but with
6 the Franchise Tax Board.
7 We have presented stuff which, in
8 according to the California Rules of Evidence, is
9 evidence.
10 We get a report back saying, we're not
11 going to consider it.
12 So the question is then, if you are
13 arbitrarily, not you personally, unless you're the
14 one who makes that decision --
15 MS. BUCHALTER: I'm not the one who makes
16 the decision.
17 MR. MATTATALL: Whoever does make that
18 decision, No. 1, they are supposed to be here
19 today, because we're here for a due process and
20 it's a denial of due process for us not to have the
21 decision-maker here today when we requested it.
22 We'll get to that in a minute.
23 The other thing is, since we have in the
24 past or I have experienced in the past putting in
25 things which according to the California Rules is

13

1 evidence and yet the Franchise Tax Board, whoever
 2 made the consideration, said, we're not going to
 3 consider that.
 4 Then my question is, we have to know --
 5 MS. BUCHALTER: Why did they say they
 6 would not consider it? Did they state why?
 7 MR. MATTATALL: Yes, because they had a
 8 document which was not evidence by the California
 9 Rules of Evidence and they used that to override
 10 the actual evidence.
 11 MS. BUCHALTER: Okay.
 12 MR. MATTATALL: That's why.
 13 They violated the Rules of Evidence for
 14 California and the Federal Rules of Evidence in
 15 order to get what they wanted which was more tax.
 16 So we need to know what is considered
 17 evidence that we can submit it so we can properly
 18 make our claim.
 19 MS. BUCHALTER: At this present time, I'm
 20 only here to take documentation.
 21 I'm not here to give any ruling.
 22 I'm not here to give any rules in regards
 23 to what is considered evidence --
 24 MR. MATTATALL: Do you know what evidence
 25 is?

14

1 MS. BUCHALTER: Yes, I do.
 2 MR. MATTATALL: Do you know what the
 3 Franchise Tax Board will accept as evidence?
 4 MS. BUCHALTER: As far as this hearing
 5 today, yes, but we're not here to discuss that.
 6 I don't make that determination.
 7 MR. MATTATALL: Are you hiding --
 8 MS. BUCHALTER: I'm not hiding anything.
 9 MR. MATTATALL: If you say you know what
 10 the rules are and you know what is accepted but --
 11 MS. BUCHALTER: We're not here to discuss
 12 that.
 13 MR. MATTATALL: What are we here to
 14 discuss?
 15 MS. BUCHALTER: We're here to discuss the
 16 numeral facts of the Notice of Proposed Assessment.
 17 If you want to present anything in regards
 18 to giving your ruling in regards to your evidence
 19 of the Notice of Proposed Assessment, you can give
 20 that.
 21 You can give any documentation that you
 22 wish in regards to that.
 23 I'm not the one who is going to determine
 24 if it's going to be considered as evidence, if it's
 25 reasonable evidence, whatsoever.

15

1 I'm here to take the documentation.
 2 MR. MATTATALL: This is a denial of due
 3 process and we're going to establish that right
 4 now.
 5 Just because we need to make it in the
 6 record.
 7 First, let's put forward some evidence
 8 according to the California Rules of Evidence.
 9 Let me give the evidence code so we know
 10 what we're talking about here.
 11 First of all, we've got the California
 12 Evidence Code Section 411, the Federal Rules of
 13 Evidence Section 601.
 14 It says:
 15 "Direct evidence of one witness is
 16 sufficient. Direct evidence of one witness who is
 17 entitled to full credit is sufficient for proof of
 18 any fact."
 19 Now, that means the person who knows what
 20 they are talking about as far as this date is
 21 concerned has personal knowledge.
 22 Their testimony is sufficient for proof of
 23 that fact.
 24 Evidence, this is under -- this is 24
 25 California Reporter 597 and 600, that is a

16

1 Statement of Evidence:
 2 "Evidence as testimony, writing or
 3 material objects offered in proof of an alleged
 4 fact or position."
 5 Also the Federal Rules of Evidence:
 6 "Testimony, writing, material objects and
 7 other things presented to the census that are
 8 offered to prove the existence or nonexistence of a
 9 fact."
 10 This is also California Evidence Code
 11 Section 140.
 12 Then Testimony, Testimony under the
 13 Federal Rules of Evidence 1007 states:
 14 "Testimony given by a competent witness
 15 under oath or affirmation as distinguished from
 16 evidence derived from writings or other sources."
 17 So that's what testimony is.
 18 And then Proof, under the California
 19 Evidence Code Section 190, the Federal Rules of
 20 Evidence 901:
 21 "The effective evidence, the establishment
 22 of a fact by evidence."
 23 So it says right at the beginning that a
 24 witness whose testimony is entitled to full credit,
 25 in other words, a person who has full knowledge

17

1 about what they are saying is sufficient to proof
 2 of any fact.
 3 Let's go to the proof.
 4 First of all, she filed returns.
 5 These returns are 2000, 2001, 2002, 2003,
 6 2004 and 2005.
 7 So for 2000, we have a copy of the return.
 8 Do you have a copy of that document?
 9 MS. BUCHALTER: No.
 10 MR. MATTATALL: The Franchise Tax Board
 11 does have a copy of the document.
 12 MS. BUCHALTER: Correct.
 13 MR. MATTATALL: Can you examine this and
 14 see if this looks like --
 15 MS. BUCHALTER: I wouldn't be able to tell
 16 you that because I don't have the information.
 17 MR. MATTATALL: We want to enter this as
 18 Exhibit A which is a copy of the California
 19 Individual Income Tax Return for the year 2000.
 20 (Deposition Exhibit A, 2000
 21 Income Tax Return, was marked for
 22 identification by the Certified
 23 Shorthand Reporter, a copy of which
 24 is attached hereto.)
 25 MS. BUCHALTER: Okay.

18

1 MR. MATTATALL: We want to give you a
 2 chance to look at it and see if it's okay with you
 3 or not.
 4 MS. BUCHALTER: I can't verify the
 5 numbers --
 6 MR. MATTATALL: Not the numbers.
 7 MS. BUCHALTER: You're stating this is a
 8 copy she filed for 2000?
 9 MR. MATTATALL: She signed it under
 10 penalty of perjury as true and correct and
 11 complete.
 12 Did she sign it --
 13 MS. BUCHALTER: This is just a copy.
 14 I'm pretty sure she signed the original.
 15 MR. MATTATALL: Since we are making the
 16 record -- it is signed.
 17 We want to put this as Exhibit A. I'm
 18 going to put that in as Exhibit A.
 19 MS. BUCHALTER: If you're presenting it to
 20 me, then I would have to take it.
 21 If you're giving it to me and that's what
 22 you're presenting, I would have to take it.
 23 MR. MATTATALL: We'll send you a copy.
 24 MS. BUCHALTER: I can't say that I took
 25 that then. You're not presenting anything to me

19

1 today.
 2 MR. MATTATALL: We're presenting it to you
 3 to be put into the record.
 4 MS. BUCHALTER: You're not presenting
 5 anything to me. You're presenting it to him.
 6 You're giving it to him, correct?
 7 MR. MATTATALL: We're giving it to the
 8 record, you can get a copy of that record if you
 9 want it.
 10 MS. BUCHALTER: Let me ask you, sir, is
 11 there anything that you're presenting to me
 12 personally that I can place with your file?
 13 MR. MATTATALL: Yes.
 14 MS. BUCHALTER: What?
 15 MR. MATTATALL: Can we make copies of
 16 these?
 17 MS. BUCHALTER: There is one in a little
 18 store --
 19 MR. MATTATALL: Then you need to make
 20 copies of all these documents. Off the record.
 21 (Discussion off the record.)
 22 MR. MATTATALL: We're back on the record
 23 with copies of the documents.
 24 We're going to enter as Exhibit A the 2000
 25 tax return.

20

1 Look at those, make sure they are
 2 identical, you keep one and we'll put one in as an
 3 exhibit, as Exhibit A, and attached to it is a 3525
 4 for the year 2000.
 5 That is also signed under penalty of
 6 perjury and the year 2000 tax return was signed on
 7 page 2 under penalty of perjury.
 8 (Deposition Exhibit B, 2001
 9 Income Tax Return, was marked for
 10 identification by the Certified
 11 Shorthand Reporter, a copy of which
 12 is attached hereto.)
 13 MR. MATTATALL: Now we're going to put in
 14 as Exhibit B --
 15 MS. BUCHALTER: For the 2001?
 16 MR. MATTATALL: For the 2001 tax return.
 17 MS. BUCHALTER: 2001 was a Notice of
 18 Proposed Assessment which was dated November the
 19 19, 2008.
 20 For 2001, it showed an income of \$173,065.
 21 And Head of Household standard deduction
 22 of \$13,196.
 23 It came up with taxes and penalties and
 24 interest of \$25,873.
 25 MR. MATTATALL: We object to those.

21

1 There's no proof of that claim.
 2 That's the statement, the California
 3 Resident Income Tax Return for 2001, Exhibit B.
 4 It's signed under penalty of perjury on
 5 page 2. It's also attached to a 3525 form which is
 6 a substitute form W-2 which is a W-2C.
 7 It's signed under penalty of perjury
 8 stating the correct amounts which are on the front
 9 of the tax return for 2001.
 10 We'll put that in as Exhibit B.
 11 (Deposition Exhibit C, 2002
 12 Income Tax Return, was marked for
 13 identification by the Certified
 14 Shorthand Reporter, a copy of which
 15 is attached hereto.)
 16 MR. MATTATALL: The next one is 2002,
 17 Exhibit C.
 18 MS. BUCHALTER: Tax year 2002.
 19 Notice of Proposed Assessment, dated
 20 October the 14th of 2008.
 21 It showed a total income of \$140,446.
 22 A standard deduction of Head of Household
 23 of \$10,120.
 24 A total tax of penalties and interest of
 25 \$18,097.

22

1 Notice of Proposed Assessment was dated October the
 2 14th, 2008, it had a total income of \$160,922.
 3 It had a Head of Household standard
 4 deduction of \$11,958.
 5 A total tax of penalties and interest of
 6 \$18,864.34.
 7 It was in regards to the same employer
 8 which you have stated that she did not receive this
 9 income, correct?
 10 MR. MATTATALL: Correct. We object to
 11 those figures as they disagree with the sworn
 12 statements.
 13 And the Franchise Tax Board, and all these
 14 previous ones, the current ones and all the way up
 15 to 2005, have never sent any evidence of their
 16 claim on their Notice of Proposed Assessments.
 17 Let's take a look at this one, for this is
 18 Exhibit D, the California Resident Income Tax
 19 Return for 2003.
 20 This is signed under penalty of perjury on
 21 page 2 and then the -- it has attached to it a Form
 22 3525 for California, which is signed under penalty
 23 of perjury.
 24 Also, it's a true and correct and
 25 complete, verifying the numbers that are on the

24

1 That was with the same employer we stated
 2 before which she said is not.
 3 MR. MATTATALL: We object to all those
 4 figures as they disagree to the sworn statement, on
 5 Exhibit C which is the California Resident Income
 6 Tax Return for 2002.
 7 And it was signed under penalty of perjury
 8 on page 2, as well it includes an attachment, a
 9 California Form 3525 which is signed under penalty
 10 of perjury.
 11 It's true and correct and complete showing
 12 the correct numbers which is on the front of the
 13 California Resident Income Tax Return for 2002.
 14 So examine that and decide which one you
 15 want to put into the record.
 16 MS. BUCHALTER: Okay.
 17 MR. MATTATALL: We're going to submit the
 18 2002 income tax return into the record as Exhibit
 19 C.
 20 (Deposition Exhibit D, 2003
 21 Income Tax Return, was marked for
 22 identification by the Certified
 23 Shorthand Reporter, a copy of which
 24 is attached hereto.)
 25 MS. BUCHALTER: For 2003, the date of

23

1 2003 tax return itself.
 2 MS. BUCHALTER: The copy that you're
 3 presenting, correct?
 4 MR. MATTATALL: Yes.
 5 MS. BUCHALTER: We would be able to verify
 6 what's on the original?
 7 MR. MATTATALL: Yes, we have the original
 8 document.
 9 (Deposition Exhibit E, 2004
 10 Income Tax Return, was marked for
 11 identification by the Certified
 12 Shorthand Reporter, a copy of which
 13 is attached hereto.)
 14 MS. BUCHALTER: Tax year 2004, Notice of
 15 Proposed Assessment dated October the 14th, 2008.
 16 Stated a total income of \$157,514.
 17 The Head of Household Standard Deduction
 18 of \$11,546.
 19 A total tax including tax and penalties
 20 and interest of \$17,769.54.
 21 The income was reported by the same
 22 employer as stated before and that you have stated
 23 that you did not receive income.
 24 MR. MATTATALL: We object to all of those
 25 figures as they disagree with the verified

25

1 information on the California Resident Income Tax
2 Return for 2004.
3 That's going to be Exhibit E.
4 On page 2, it's signed under penalty of
5 perjury as true, correct and complete.
6 Attached to it is a 3525 form signed under
7 penalty of perjury, also is true and correct and
8 complete, verifying the numbers on top of the 2004
9 tax return.
10 The Notice of Proposed Assessment is
11 unsigned.
12 It does not -- it has not presented any
13 evidence to the contrary.
14 We're entering as Exhibit E the 2004
15 California Resident Income Tax Return.
16 (Deposition Exhibit F, 2005
17 Income Tax Return, was marked for
18 identification by the Certified
19 Shorthand Reporter, a copy of which
20 is attached hereto.)
21 MS. BUCHALTER: Tax year 2005, Notice of
22 Proposed Assessment, dated October the 14th, 2008.
23 Listed as total income of \$137,179.
24 Standard Deduction of Head of Household of
25 \$9,570 which leads to a total tax, including

26

1 Do you have copies of the letters,
2 everything that was sent?
3 I wanted to put in the sequence so we have
4 a nice even chain of what transpired from the
5 beginning to the end.
6 We would need to have not just the
7 original, but a copy to put that in, do you have
8 that?
9 MR. BOSSINGHAM: I do not have copies.
10 MR. MATTATALL: What we'll do, we will cut
11 to the chase.
12 I have never seen a Notice of Proposed
13 Assessment signed from California.
14 This document here, the Notice of Oral
15 Hearing that was submitted also was not signed.
16 Are these both the same or are they
17 different -- they are different.
18 You would have a copy of this notice
19 because the Franchise Tax Board sent it to them.
20 MS. BUCHALTER: We have a copy of that.
21 MR. MATTATALL: So you have a copy of
22 that.
23 I wanted to show you this, this is an
24 Exhibit G, which is where you -- the Franchise Tax
25 Board, is what I mean when I refer to you, you are

28

1 penalties and interest of \$13,892.93.
2 It was in regards to the same employer
3 that was stated before.
4 MR. MATTATALL: We object to those figures
5 as they are unverified and they disagree with the
6 sworn evidence and information on the California
7 Resident Income Tax Return for 2005, which is
8 signed under penalty of perjury on page 2.
9 It's attached to Form 3525, also signed
10 under penalty of perjury.
11 It's true and correct and complete.
12 And those figures there have been verified
13 and placed on the front of the 2005 tax return.
14 You're examining both and going to submit
15 one into the record.
16 You're giving us Exhibit F which we're
17 putting into the record for the 2005 California
18 Resident Individual Return, Individual Tax Return.
19 After those things were filed, there was a
20 Notice of Proposed Assessment upon which we
21 demanded a Due Process Hearing which was never
22 provided and the form was unsigned.
23 And there was then a Return of
24 Information -- you don't have any of those other
25 letters?

27

1 saying that you are giving a Notice of Oral Hearing
2 for the years 2000, 2002, 2003, 2004 and 2005.
3 We'd like to put that into the record as
4 Exhibit G.
5 (Deposition Exhibit G, Notice of
6 Oral Hearing, was marked for
7 identification by the Certified
8 Shorthand Reporter, a copy of which
9 is attached hereto.)
10 MR. MATTATALL: If you want to take a look
11 at that and make sure that's what you sent out.
12 MS. BUCHALTER: I don't have the original.
13 I can tell you we do send out the Notice of the
14 Hearing of Protest, but to tell you if this is the
15 exact document that we mailed to you, I wouldn't be
16 able to tell you that's the exact document.
17 MR. MATTATALL: So you're unprepared?
18 MS. BUCHALTER: I'm just telling you we do
19 send them out.
20 MR. MATTATALL: This is what they
21 received, this is what you received?
22 MS. BOSSINGHAM: Yes.
23 MR. MATTATALL: Got in the mail from the
24 Franchise Tax Board?
25 MS. BOSSINGHAM: Yes.

29

EXHIBIT 'U'
PAGE 8 of 14

1 MR. MATTATALL: In regard to Elisabeth
 2 Bossingham?
 3 MS. BOSSINGHAM: Yes.
 4 MR. MATTATALL: We want to put that into
 5 the record as Exhibit G.
 6 That's the Notice of Oral Hearing On
 7 Protest for the years 2000 -- 2002, 2003, 2004 and
 8 2005, dated January 26th of 2009.
 9 (Deposition Exhibit H, Notice of
 10 Oral Hearing, was marked for
 11 identification by the Certified
 12 Shorthand Reporter, a copy of which
 13 is attached hereto.)
 14 MR. MATTATALL: All right, so Exhibit H is
 15 a document, the same document, same type of
 16 document, Notice of Oral Hearing On Protest, dated
 17 January 28th, 2009, two days later, and it is for
 18 the year 2001.
 19 Does that look like the forms that are
 20 sent out by the Franchise Tax Board?
 21 MS. BUCHALTER: It looks like the form,
 22 correct.
 23 MR. MATTATALL: We're going to enter that
 24 as Exhibit H.
 25 Okay, so we now have the response to those

30

1 documents that were sent out by Elisabeth
 2 Bossingham.
 3 This was sent out February 4th of 2009.
 4 And since there was no name on that
 5 document that we just submitted in there, it's sent
 6 to an unnamed FTB employee with undisclosed
 7 authority.
 8 Look at the address of those documents,
 9 you'll see that it's regards to both of those two
 10 documents that you sent out for 2002 -- 2000, 2002,
 11 2003, 2004 and 2005.
 12 MS. BUCHALTER: You're saying these
 13 documents didn't have the name on it?
 14 MR. MATTATALL: That's correct.
 15 MS. BUCHALTER: Attention: Lisa Martini.
 16 MR. MATTATALL: That's "Attention," that's
 17 not the one that sent it out. There's no signature
 18 line --
 19 MS. BUCHALTER: There's no signature lines
 20 on any of our notices.
 21 But she's the one who typed up the
 22 document, Lisa Martini.
 23 MR. MATTATALL: No evidence of that.
 24 That's one of the issues here. Give me
 25 those.

31

1 This is the Notice of Proposed Assessment.
 2 The Notice of Proposed Assessment -- let's see --
 3 let me finish this one.
 4 We were right in the middle of doing this
 5 one when we looked at the signature line.
 6 This document here dated February 4th,
 7 2009 which is a Notice of Demand on Scheduled Due
 8 Process Hearing, that's in response to those things
 9 saying we have a Protest Hearing.
 10 And it describes exactly what is needed
 11 and required by law.
 12 And there are certain demands that were
 13 made here.
 14 And the demand is that the Due Process
 15 Hearing:
 16 "I'll demand you honor your statutes and
 17 your oath, and you provide evidence that is lawful
 18 to change a file 2000, 2001, 2002, 2003, 2004 and
 19 2005 Tax Returns sworn to under penalty of perjury
 20 without notifying the sworn signer of any perceived
 21 error and giving the signer proof of the error and
 22 providing a Due Process Hearing so the sworn signer
 23 can make a defense to the claim of the FTB employee
 24 provided by evidence."
 25 Then, evidence that the U.S. Supreme

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1 Court's decision are not binding on the FTB and its
 2 employees - I'm going to summarize these real
 3 quick - evidence that the burden of proof is not
 4 upon the FTB.
 5 Since this document is in the record, all
 6 these things were demanded.
 7 As you stated, you came here and you were
 8 told to come here by Lisa Martini and she did not
 9 prepare you for this hearing by giving you these
 10 documents that are required.
 11 So what we want to do, we have two here,
 12 we want to put one into the record and one you can
 13 retain for your own records.
 14 But this is the notice of this --
 15 MS. BUCHALTER: That you mailed to her
 16 requesting for the hearing?
 17 MR. MATTATALL: This is where we get a
 18 response to their notice that they are giving us
 19 the hearing.
 20 This is where we were demanding certain
 21 things that the law requires.
 22 MS. BUCHALTER: Did you contact the
 23 disclosure office?
 24 MR. MATTATALL: No.
 25 It has nothing to do with disclosure. It

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1 has to do with proof of their claim.
 2 MS. BUCHALTER: Okay.
 3 MR. MATTATALL: We're going to put that as
 4 Exhibit I, that's the Notice and Demand on Schedule
 5 Due Process Hearing.
 6 And this is dated February 4th of 2009.
 7 (Deposition Exhibit I, Notice
 8 and Demand on Schedule Due Process
 9 Hearing, was marked for
 10 identification by the Certified
 11 Shorthand Reporter, a copy of which
 12 is attached hereto.)
 13 MR. MATTATALL: The importance, you'll
 14 notice, that I keep referring to is the fact these
 15 documents are not signed.
 16 As you said yourself, they don't send them
 17 out signed.
 18 MS. BUCHALTER: The Notice of Proposed
 19 Assessments are not signed.
 20 MR. MATTATALL: Here is a copy of a jury
 21 Summons from the State of California.
 22 And on Step 2, it states, under Jury
 23 Summons:
 24 "Sign and date. Unsigned documents are
 25 not valid by law."
 34

1 MS. BUCHALTER: This is court, correct?
 2 MR. MATTATALL: This is for them to come.
 3 MS. BUCHALTER: Jury summons is in regards
 4 to court.
 5 MR. MATTATALL: In regards to appearing to
 6 be on a court.
 7 MS. BUCHALTER: It's in regards to court.
 8 MR. MATTATALL: Are you saying, if it was
 9 true that unsigned documents are invalid --
 10 MS. BUCHALTER: We're not going to speak
 11 in regards to that.
 12 MR. MATTATALL: I'm putting it into
 13 evidence.
 14 MS. BUCHALTER: You can put it into
 15 evidence, but this in regards to court.
 16 MR. MATTATALL: You can say that, what's
 17 your proof, that this has only to do with court
 18 documents and nothing to do with all other
 19 documents?
 20 MS. BUCHALTER: That's a debate.
 21 MR. MATTATALL: I'm providing evidence.
 22 MS. BUCHALTER: You want to present it,
 23 correct?
 24 MR. MATTATALL: I'm presenting this as
 25 evidence.
 35

1 MS. BUCHALTER: A copy of the Jury
 2 Summons.
 3 MR. MATTATALL: You stated your personal
 4 opinion about it. What do you have as proof that
 5 would show that your statement is true that this is
 6 not in relation to other documents mailed, other
 7 than your opinion about it? Anything? No,
 8 nothing. Let's mark this as Exhibit J.
 9 (Deposition Exhibit J, Jury
 10 Summons, was marked for
 11 identification by the Certified
 12 Shorthand Reporter, a copy of which
 13 is attached hereto.)
 14 MR. MATTATALL: Exhibit J is a copy of the
 15 Jury Summons. They should be identical, choose the
 16 one you want to keep and one for the record.
 17 It states under Step 2 that unsigned
 18 documents are not valid by law.
 19 And the law doesn't change based upon
 20 whether it's court or not.
 21 That's Exhibit J.
 22 Since that's the case, let's take a look
 23 at these Notice of Proposed Assessments.
 24 We'll look at Notice of Proposed
 25 Assessment for the year 2000, we'll make this
 36

1 Exhibit K.
 2 (Deposition Exhibit K, Notice of
 3 Proposed Assessment, was marked for
 4 identification by the Certified
 5 Shorthand Reporter, a copy of which
 6 is attached hereto.)
 7 MR. BOSSINGHAM: I need to make an
 8 addition.
 9 MS. BUCHALTER: We already discussed
 10 those, Notice of Proposed Assessments in regards to
 11 numbers.
 12 MR. MATTATALL: You didn't have one.
 13 MS. BUCHALTER: I do have one.
 14 MR. MATTATALL: You have a copy of this?
 15 MS. BUCHALTER: Yes.
 16 That's what I was reading from, that's
 17 where I got the dates, from the Notice of Proposed
 18 Assessments, and amounts.
 19 MR. MATTATALL: That's great.
 20 This is Notice of Proposed Assessment for
 21 the 2000 tax year and it is unsigned, as you can
 22 see.
 23 And as you have stated yourself, they
 24 don't sign them.
 25 Therefore, it's an invalid claim.
 37

1 MR. BOSSINGHAM: Here --
 2 MR. MATTATALL: This is your protest.
 3 They did give it to us.
 4 MR. BOSSINGHAM: Okay.
 5 MS. BUCHALTER: You want to present the
 6 other years, or are you presenting just this one?
 7 MR. BOSSINGHAM: We have the other years.
 8 MR. MATTATALL: This is going to be
 9 Exhibit L in this case.
 10 (Deposition Exhibit L, Notice of
 11 Proposed Assessment, was marked for
 12 identification by the Certified
 13 Shorthand Reporter, a copy of which
 14 is attached hereto.)
 15 MR. MATTATALL: That was attached to
 16 another document as an exhibit.
 17 This is for the 2001 Notice of Proposed
 18 Assessment and it has those figures which you're
 19 reading. It is unsigned.
 20 MS. BUCHALTER: Okay.
 21 MR. MATTATALL: We want to enter that as
 22 Exhibit L.
 23 Then we have Exhibit M, the Notice of
 24 Proposed Assessment for 2002. They are unsigned.
 25 (Deposition Exhibit M, Notice of

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1 Assessment for 2005 and it is unsigned.
 2 (Deposition Exhibit P, Notice of
 3 Proposed Assessment, was marked for
 4 identification by the Certified
 5 Shorthand Reporter, a copy of which
 6 is attached hereto.)
 7 MR. MATTATALL: We'll enter Exhibit P into
 8 the record. We went through things a little bit
 9 out of sequence.
 10 MS. BUCHALTER: Those are the copies of
 11 the letters she submitted.
 12 MR. MATTATALL: Right. I have multiple
 13 copies of that and I already entered that into the
 14 record.
 15 At this point, we have provided, according
 16 to the California Rules of Evidence, documents
 17 which are sufficient to establish the claim that
 18 were made to the Franchise Tax Board.
 19 The Franchise Tax Board has submitted
 20 unverified, unsigned documents which even their own
 21 documents say are invalid by virtue of the fact
 22 that they are unsigned.
 23 They can send unsigned documents, they are
 24 just not valid.
 25 We gave notice to Lisa Martini.

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1 Proposed Assessment, was marked for
 2 identification by the Certified
 3 Shorthand Reporter, a copy of which
 4 is attached hereto.)
 5 MR. MATTATALL: That's Exhibit M for 2002
 6 we're putting into the record.
 7 Then for 2003, we'll make this Exhibit N.
 8 This is for 2003, Notice of Proposed Assessment and
 9 it is unsigned.
 10 (Deposition Exhibit N, Notice of
 11 Proposed Assessment, was marked for
 12 identification by the Certified
 13 Shorthand Reporter, a copy of which
 14 is attached hereto.)
 15 MR. MATTATALL: For 2004, we have a Notice
 16 of Proposed Assessment, we'll make that Exhibit O
 17 and that's unsigned.
 18 (Deposition Exhibit O, Notice of
 19 Proposed Assessment, was marked for
 20 identification by the Certified
 21 Shorthand Reporter, a copy of which
 22 is attached hereto.)
 23 MR. MATTATALL: We'll enter Exhibit O into
 24 the record.
 25 Then Exhibit P is a Notice of Proposed

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1 We gave notice to her, what was required
 2 by law when we came here, what we were planning to
 3 do, provide the evidence.
 4 And she was to provide the evidence for
 5 her Notice of Proposed Assessment.
 6 That's part of due process.
 7 California courts have ruled this, the
 8 Federal Courts have ruled this.
 9 And every person who is an employee of the
 10 Franchise Tax Board is required to have an oath of
 11 office under Article 6 of the Federal Constitution,
 12 under Article 20 of the California Constitution,
 13 therefore, due process was mandated.
 14 This was required that she provide a
 15 defense for her claim and that Elisabeth Bossingham
 16 was going to then make a defense to those claims.
 17 Now there has been no claim made.
 18 And the form they submitted is invalid
 19 according to the California rules and California
 20 law.
 21 Because of that, there's been no way to
 22 know what kind of defense to present, even though
 23 she has presented the evidence nevertheless.
 24 Twice she has verified the information on
 25 the return.

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1 Now, what we can do, and I would encourage
 2 you to do so, go into the record, have him swear
 3 you in and just swear that information on those
 4 forms is correct on this record.
 5 Because that would be the third time that
 6 you swore this information is correct.
 7 And so far they have provided you nothing
 8 that says it is not.
 9 ELISABETH BOSSINGHAM,
 10 called as a witness by and having been first duly
 11 sworn by the Certified Shorthand Reporter, was
 12 examined and testified as follows:
 13
 14 EXAMINATION
 15 BY MR. MATTATALL:
 16 Q. State for the record, the information on
 17 the 3525, that you swore under penalty of perjury;
 18 is that correct information; is that true?
 19 A. It is true.
 20 Q. For 2000 is true?
 21 A. It's true.
 22 Q. 2001?
 23 A. It's true.
 24 Q. 2002?
 25 A. It's true.

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1 Q. 2003?
 2 A. It's true.
 3 Q. 2004?
 4 A. It's true.
 5 Q. How about the 540 tax return, of 2005?
 6 A. 2005 is also true.
 7 Q. Also true for 2005?
 8 A. Yes.
 9 Q. For the 540 itself, the information that
 10 that 3525 Form that you swore to and just stated
 11 now that it is true.
 12 You also signed the 540 form under penalty
 13 of perjury.
 14 The information brought forward on that
 15 form was put on that tax form, was that true,
 16 correct and complete as your signature verified?
 17 A. Yes.
 18 Q. That's for the year 2000?
 19 A. Yes.
 20 Q. 2001?
 21 A. Yes.
 22 Q. 2003?
 23 A. Yes.
 24 Q. 2004?
 25 A. Yes.

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1 Q. And 2005?
 2 A. Yes.
 3 Q. So those were all verified as true and
 4 correct and complete according to the California
 5 Rules of Evidence.
 6 It's a sworn statement and it's a sworn
 7 statement on the forms that were signed itself.
 8 MR. MATTATALL: Do you have anything you
 9 would like to provide -- we'll go off the sworn
 10 statement at this point.
 11 She's off the record. No more sworn
 12 statements.
 13 We'll give you an opportunity to do the
 14 same.
 15 Would you like to provide any sworn
 16 statement that would in any way show that any
 17 information she has or just sworn to is in any way
 18 not correct?
 19 MS. BUCHALTER: I'm not going to -- are
 20 you talking about the information she has provided?
 21 MR. MATTATALL: Or anything you have,
 22 information you have.
 23 MS. BUCHALTER: On the Notice of Proposed
 24 Assessments?
 25 MR. MATTATALL: Anything on there that you

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1 want to swear to is correct, any evidence you want
 2 to bring forward.
 3 MS. BUCHALTER: I'm not here to present
 4 evidence. Once again --
 5 MR. MATTATALL: You're abandoning your
 6 claim?
 7 MS. BUCHALTER: I'm not abandoning
 8 anything. I'm telling you, I'm not presenting you
 9 any documentation. That's not what I'm here to do
 10 today.
 11 MR. MATTATALL: You're hiding
 12 information --
 13 MS. BUCHALTER: No.
 14 I'm here to take any documentation in
 15 regards to your stating that the Notice of Proposed
 16 Assessment is incorrect.
 17 That's what I'm here for today. I'm not
 18 here to provide any documentation to you.
 19 MR. MATTATALL: So you're hiding
 20 information if you have it then.
 21 MS. BUCHALTER: No.
 22 I'm not here to provide any information in
 23 regards to your wages or income that was received.
 24 I'm not here to do that.
 25 MR. MATTATALL: Well, on the notice --

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1 MS. BUCHALTER: As far as hiding, I'm not
2 hiding anything. On that note, is there anything
3 else that you are going to present, any
4 documentation that you wish to present to me today?
5 MR. MATTATALL: We've presented all the
6 evidence.
7 MS. BUCHALTER: So you've presented all
8 the evidence today. As of right now, we're going
9 to conclude the hearing --
10 MR. MATTATALL: We have one more thing to
11 finish up the record and then we can conclude the
12 hearing.
13 MS. BUCHALTER: Okay.
14 MR. MATTATALL: We made a demand -- under
15 Exhibit I, a notice was given that this was a Due
16 Process Hearing that we were rejecting the
17 statutory meeting that California had proposed
18 because it was a violation of due process.
19 And so we gave notice.
20 Now there was nothing returned by anybody
21 in the Franchise Tax Board saying that our demand
22 for due process wasn't allowed.
23 And therefore, when we came to this
24 meeting, this meeting was a Due Process Hearing.
25 And in due process, certain things were

1 required.
2 First thing, according to the Federal and
3 State Court, is evidence of the claim of the
4 claimant has to be made.
5 She provided evidence of her claim.
6 But the Franchise Tax Board has not
7 provided any evidence of their claim.
8 And in that case, there's no claim by the
9 other side. There's no evidence and there's no
10 claim.
11 Do you want to say something?
12 MS. BUCHALTER: So that's what you are
13 stating in regard -- that's your conclusion?
14 MR. MATTATALL: That's what the courts
15 have concluded.
16 MS. BUCHALTER: That's your conclusion for
17 today?
18 MR. MATTATALL: Yes.
19 MS. BUCHALTER: Is there anything else?
20 MR. MATTATALL: Yes.
21 There's no valid document sent.
22 The California rules require a signed
23 document to make a claim. The Uniform Commercial
24 Code requires that --
25 MS. BUCHALTER: Once again, you're going

1 to the courts.
2 MR. MATTATALL: I'm making a statement --
3 MS. BUCHALTER: We're not here to discuss
4 that.
5 We're just here to take documentation,
6 that's it, in regards to the numeral facts on the
7 Notice of Proposed Assessment.
8 If you have anything else in regard to
9 that or no other documentation --
10 MR. MATTATALL: We're not here --
11 MS. BUCHALTER: -- we're going to conclude
12 the hearing.
13 MR. MATTATALL: The Franchise Tax Board
14 has made no claim.
15 Since they made no claim, we're not here
16 just to do that.
17 We're here to get due process.
18 And due process requires that somebody
19 making the claim, like the Franchise Tax Board,
20 which is why we're here, at least --
21 MS. BUCHALTER: What you're trying to do,
22 that's not this venue.
23 MR. MATTATALL: It should be.
24 MS. BUCHALTER: That's not the venue here.
25 This is in regard to the numeral facts.

1 The venue you're presenting -- where
2 you're going is the Board of Equalization Hearing.
3 That's where you present all your
4 documentation in regards to the court laws and
5 items of that sort. Okay.
6 That's where you would present that
7 evidence at.
8 MR. MATTATALL: We have presented the
9 evidence.
10 And we'll present it again, if need be,
11 that's why we're making this record.
12 Because this record will then go to the
13 Board.
14 But a decision based on no evidence on the
15 Franchise Tax Board part against the evidence
16 according to the California and Federal Rules of
17 Evidence is a violation of law.
18 It's okay to make decisions.
19 But when you have the evidence in front of
20 you, when it's not a question of, I don't know
21 what's out there so I'll just make this decision,
22 that's one thing.
23 But when you see, well, here is all the
24 evidence, according to all the rules and I have
25 nothing.

Exhibit V

Elisabeth A. Bossingham



Certified mail# 70081300000235832112
Sent by Proof of Service

November 30, 2009

Payroll Manager, Payroll
Visalia Medical Clinic, Inc.
5400 S. W. Hillsdale Drive
Visalia, CA 93291

Dear payroll Manager,

Re: Requesting Form W-2c Correction on erroneous 2000,2001,2002,2003,2004, &
2005 W-2

I have received an erroneous W-2 form for the tax year 2000, 2001, 2002, 2003, 2004, & 2005 from your company, Visalia Medical Clinic, Inc., wherein I worked for the 2000, 2001, 2002, 2003, 2004, & 2005 calendar year. I am writing you to request a corrected Form W-2c to correct the error as described below.

The wages line on the original W-2 form for 2000, 2001, 2002, 2003, 2004, & 2005 is not correct. It should reflect zero (\$0.00) wages. Social Security and Medicare Wages should be zero (\$0.00). Social Security and Medicare Tax Withheld should be added to the Federal Income Tax Withheld and reported in the Federal Income Tax Withheld box, as I have no agreement with the Social Security Administration to have taxes withheld. All other numerical information is correct as reported on the original W-2 Form for 2000, 2001, 2002, 2003, 2004, & 2005 as far as I can determine.

EXHIBIT

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PAGE 1 of 6

The proof the wages line should reflect zero (\$0.00) and the other adjustments as described above is provided by the attached VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING for 2000, 2001, 2002, 2003, 2004, & 2005. I am a non-governmentally connected man and have received no wages from any government source. As stated on the VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING for 2000, 2001, 2002, 2003, 2004, & 2005, the laws and court cases that affirm this correction are cited and demonstrate the \$0.00 wages are correct in my case and status.

Please provide the corrected Form W-2c for 2000, 2001, 2002, 2003, 2004, & 2005 within the next twenty (20) days at the above address. If for any reason you will not provide the corrected form W-2c, then provide me a signed letter on company letterhead stating that Visalia Medical Clinic, Inc. will not correct the W-2 for 2000, 2001, 2002, 2003, 2004, & 2005 and provide that signed letter to me within the next twenty (20) days to the above address.

Thank you for your prompt attention to this matter.

Sincerely,

ELISABETH A. BOSSINGHAM
Elisabeth A. Bossingham

VERIFIED AFFIDAVIT OF FACTS REGARDING INCOME TAX NON-LIABILITY, NON-GOVERNMENTAL STATUS AND STANDING

The Affiant, Elisabeth a Bossingham, being of sound mind and over the age of consent hereby states on and for the record that these statements are made of Affiant's own free will for the calendar year 2000, 2001, 2002, 2003, 2004, & 2005.

1. Affiant was born in one of the several non-federal states of the United States of America.
2. Affiant is a Citizen of one of the several states and was never a special class of U.S. citizen created by Congress U.S. v. Anthony, 24 Fed 829 (1873).
3. Affiant is a private sector, non-governmentally connected and non-governmentally privileged woman.
4. Affiant did not receive wages from Visalia Medical Clinic, Inc. as that term is defined in related law IRC §§ 3401(a) and 3121(b).
5. Affiant was not an "employee" with Visalia Medical Clinic, Inc. as that term is defined in relevant law IRC § 3401(c).
6. Affiant was not engaged in "employment" with Visalia Medical Clinic, Inc. as that term is defined in the relevant law IRC § 3121(b).
7. Affiant did not work for any "American Employer" with Visalia Medical Clinic, Inc. as that term is defined in the relevant law IRC § 3121(h).
8. Affiant did not engage in "self employment" as that term is defined in the relevant law IRC § 1402(a).
9. Affiant did not engage in a "trade or business" with Visalia Medical Clinic, Inc. as that term is defined in the relevant law IRC § 7701(a) (26).
10. Affiant was not a "United States person" as that term is defined in the relevant law IRC § 7701(a)(30).
11. Affiant was not a "person" as that term is defined in the relevant law at IRC § 6041(d).
12. Affiant was not subject to the taxing authority under The Buck Act at 4 USC 111 or the Public Salary Tax Act of 1939.
13. Affiant was not subject to a duly constituted debt under 31 U.S.C.; administrative Offset under 31 CFR and 5 CFR, 42 U.S.C.; 26 CFR; 1997 Taxpayer Relief Act; government Child Support Obligations; Federal Payment Levy Program (FPLP); Federal Claims Collection Standards (FCCS); Treasury Offset Program (TOP) used by Financial Management Services.
14. Affiant was not an officer or employee of a "United States Corporation" with Visalia Medical Clinic, Inc. as the term is defined in the relevant law in section 207 of the Public Salary Tax Act.

15. Affiant did not have any stamp, mark, or label under any provision of the laws relating to the several internal revenue stamp taxes.
16. Affiant did not receive any "gains, profit, or income" as those term has been defined by the Supreme Court of the United States in various rulings: US v Ballard 535 F2d 400, 404 (1976); Merchants' Loan & Trust Company v Smietanka 255 US 509 (1921); So Pacific v Lowe 247 US 330 (1918).
17. Affiant did not refuse or neglect to render any federal tax-related list or return within the time required upon being notified or required to do so.
18. Affiant was not required to deliver a monthly or other return of objects subject to tax.
19. Affiant was not engaged in the administration or enforcement of any internal revenue laws.
20. Affiant did not receive payment, income, proceeds, capital, wages, dividend or distribution created or acquired from any federal or State government source, jurisdiction, taxable activity or stamp, property, benefit or privilege.
21. Failure to rebut point by point with lawful, valid and verified proof of claim to the contrary within 20 days in writing, autographed under penalty of perjury with particularity, specificity and lawful evidence, this Verified Document that with which the he/she disagrees shall admit to all the herein statements and facts as truth and as fully binding upon them in any court of the United. States of America without protest, objection, or that of those who represent them.

Affiant certifies under penalty of perjury, without the United States, that the foregoing is true, correct and complete to the best of Affiant's knowledge and belief.

EXPRESS SPECIFIC RESERVATION OF RIGHTS, UCC 1-207.9:

Respectfully presented, explicitly reserving all Affiant's Natural rights as a private sector, non governmentally-connected American, under contract Law of Affiant's Divine Creator without prejudice and without recourse. Affiant does not consent to compelled performance under any contract that Affiant did not enter knowingly, voluntarily and intentionally. Affiant does not accept the liability of the benefits or privileges of any unrevealed contract or commercial agreement.

Further Affiant sayeth not, signed November 30, 2009.

ELISABETH A BOSSINGHAM
Elisabeth a Bossingham

Private sector non-governmentally connected

Certified Mail #:70081300000235832112

Proof of Service

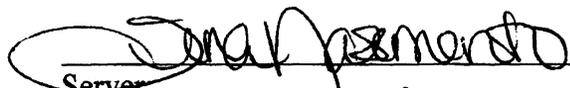
At the time of service I was at least 18 years of age and not a party to this action.

It is hereby certified that service of a true, correct and complete original copy of the instrument, Notice and Demand, dated November 30, 2009, for the 2000, 2001, 2002, 2003, 2004, & 2005 tax year, to Payroll Manager, Payroll, purported Internal Revenue Service employee, from Elisabeth a Bossingham, was mailed by the date below, postage paid, by U.S. First Class mail with certified Mail Number to:

Payroll Manager, Payroll
Visalia Medical Clinic, Inc.
5400 W. Hillsdale Drive
Visalia, Ca 93291

I declare under penalty of perjury under the laws of the California state that the foregoing is true, correct and complete. This is being filed by special visitation.

This date NOV 30, 2009.



Server. Tina Nasamento

EXHIBIT 'V'
PAGE
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Track & Confirm

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EXHIBIT V
PAGE 5 OF 6

Exhibit W

**Visalia
Medical
Clinic, Inc.**

December 2, 2009

Elisabeth A. Bossingham, MD
[REDACTED]

Dear Dr. Bossingham,

I have enclosed copies of your W-2 for the requested years. They have been completed in compliance with the United States Department of Treasury Internal Revenue Service guidelines.

If you have any concerns about the content or the manner in which they were prepared, please contact them directly.

Sincerely,



Russ Desch

PHONE 559-738-7500 ~ FAX 559-733-1941 ~ WEBSITE www.vmchealth.com

EXHIBIT
'W'
PAGE 1 OF 5



COPY D FOR EMPLOYER		Void	2000	OMB No. 1545-0008
a Control number 44	1 Wages, tips, other comp. 102542.23	2 Federal income tax withheld 8363.04		
b [REDACTED]	3 Social security wages 76200.00	4 Social security tax withheld 4724.40		
	5 Medicare wages and tips 102542.23	6 Medicare tax withheld 1486.90		
c Employer's name, address, and ZIP code VISALIA MEDICAL CLINIC, INC. 5400 W. HILLSDALE DRIVE VISALIA, CA 93291-5140				
d [REDACTED]				
[REDACTED] ZIP code ELIZABETH A BOSSINGHAM [REDACTED] 6				
7 Social security tips	8 Allocated tips	9 Advance EIC payment		
10 Dependent care benefits 4200.04	11 Nonqualified plans 60.00	12 Benefits included in Box 1		
13 See Instrs. for Box 13 C	14 Other	125 REIM. 800.02 CA SDI 275.95		
15 Statutory employee	Deceased	Pension Plan	Legal rep.	Deferred compensation
CA 141-2559-5		102542.23		2286.90
16 State Emplr.'s state I.D. #	17 State wages, tips, etc.	18 State income tax		
19 Locality name	20 Local wages, tips, etc.	21 Local income tax		

Form W-2 Wage and Tax Statement Dept. of the Treasury - IRS 39-1754529 (12/00)

1400 01/19/2001 09:10

EXHIBIT
W
PAGE 2 OF 5

COPY D FOR EMPLOYER		V. 2001	OMB No. 1545-0008
a Control Number 37	1 Wages, tips, other comp. 171126.26	2 Federal income tax withheld	
b Employer's ID no. [REDACTED]	3 Social security wages 80400.00	4 Social security tax withheld 4984.80	
	5 Medicare wages and tips 171126.26	6 Medicare tax withheld 2481.36	
c Employer's name, address, and ZIP code VISALIA MEDICAL CLINIC, INC. 1400 5400 W. HILLSDALE DRIVE VISALIA CA 93291-5140			
d [REDACTED]			
[REDACTED]		9 Advance EIC payment	
10 Dependent care benefits	11 Nonqualified plans	14 Other	
12a See instructions for box 12 C 60.00	12b	CA SDI 416.94	
12c	12d		
13 Statutory Employee Retirement Plan 3PSP <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
15 Employers state ID num CA 141-2559-5	16 State wages, tips, etc. 171126.26	17 State income tax	
18 Local Wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement Dept. of the Treasury - IRS 39-1754529 (08/01)
1400 01/03/2002 14:05

Control number	Void <input type="checkbox"/>	OMB No. 1545-0008	JDP	075060	000471	
000471 JDP						
Employer identification number 94-2203861	1 Wages, tips, other compensation 137614.38		2 Federal income tax withheld			
Employer's name, address, and ZIP code VISALIA MEDICAL CLINIC I NC 5400 W HILLSDALE DRIVE VISALIA CA 93291	3 Social security wages 84900.00		4 Social security tax withheld 5263.80			
	5 Medicare wages and tips 137614.38		6 Medicare tax withheld 1995.41			
	7 Social security tips		8 Allocated tips			
Employee's social security number [REDACTED]	9 Advance EIC payment		10 Dependent care benefits			
Employee's address and ZIP code	11 Nonqualified plans		12a See instructions for box 12			
	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
	14 Other		12c			
	416.94 CA SDI		12d			
State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
	141-2559 5	137614.38	8.55			

W-2 Wage and Tax Statement
Copy D For Employer.

2002
(Rev. February 2002)

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

EXHIBIT
W
PAGE 3 OF 5

Cont. of number 000471 JDP		OMB No. 1545-0008 JDP		075060		000471	
b Employer identification number [REDACTED]			1 Wages, tips, other compensation 164080.94		2 Federal income tax withheld		
c Employer's name, address, and ZIP code VISALIA MEDICAL CLINIC I NC 5400 W HILLSDALE DRIVE VISALIA CA 93291			3 Social security wages 87000.00		4 Social security tax withheld 5394.00		
			5 Medicare wages and tips 164080.94		6 Medicare tax withheld 2379.17		
			7 Social security tips		8 Allocated tips		
			9 Advance EIC payment		10 Dependent care benefits		
social [REDACTED]			11 Nonqualified plans		12a See instructions for box 12		
first [REDACTED]			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
			14 Other 512.24 CA SDI		12c		
f Employee's address and ZIP code					12d		
15 State Employer's state ID number CA 141-2559 5		16 State wages, tips, etc. 164080.94		17 State income tax 220.27		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement
Copy D For Employer.

2003

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

EXHIBIT W
PAGE 4 OF 5

a Control number		22222		OMB No. 1545-0008				
[Redacted] Visalia Medical Clinic 5400 West Hillsdale Avenue Visalia, California 93291 [Redacted]				1 Wages, tips, other compensation	143385.09		2 Federal income tax withheld	0.00
				3 Social security wages	90000.00		4 Social security tax withheld	5579.96
				5 Medicare wages and tips	143385.09		6 Medicare tax withheld	2079.16
				7 Social security tips			8 Allocated tips	
				9 Advance EIC payment			10 Dependent care benefits	
				11 Nonqualified plans			12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
				14 Other			12c	
							12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
CA 14125595	143385.09	0.00	0.00	CASDI 857.76				

Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department
 Copy D—For Employer.

2005

Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Printed on Recycled Paper

FORM 5204

a Control number		Void <input type="checkbox"/>		OMB No. 1545-0008			
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
[Redacted]				162221.88		0.00	
c Employer's name, address, and ZIP code Visalia Medical Clinic 5400 West Hillsdale Avenue Visalia, California 93291 [Redacted]				3 Social security wages		4 Social security tax withheld	
				87900.00		5449.76	
				5 Medicare wages and tips		6 Medicare tax withheld	
				162221.88		2352.30	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
				11 Nonqualified plans		12a See instructions for box 12	
						D 0.00	
				13 Statutory employee <input type="checkbox"/>	Retirement plan <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
14 Other			12c				
			12d				
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
CA 14125595	162221.88	0.00	0.00	CASDI 812.19			

Form **W-2** Wage and Tax Statement
 Copy D—For Employer.

2004

Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

EXHIBIT W
 PAGE 6 OF 6

Exhibit X

Elisabeth Bossingham – Proposed Assessee

State Board of Equalization
Claudia E. Madrigal, Board Processing Division MIC:80
P.O. Box 942879
Sacramento, CA 94279-0080

Case 486595

RE: Your Acceptance of my demand for oversight of FTB Proposed Assessments', years 2000,2001,2002,2003,2004,2005.

30 day NOTICE and Demand for Review of FTB Proposed Assessment's.

I am in receipt of your Response to my demand for review of the Claims made by the FTB for years 2000,2001,2002,2003,2004,2005. The State Board has set aside time on June 16th 2010 at 9:30 am located at 5901 Green Valley Cir, Culver City.

NOTICE: This claim is under the California Rules of Evidence and the exclusive Jurisdiction of the State Board of Equalization is over the Franchise Tax Board. A Lawful Due Process Hearing Took place on these matters on March 5th 2009. Elisabeth Bossingham has **not** acquiesced her rights to the State Board of Equalization. Elisabeth Bossingham has **not** accepted the inferior Statute Process of the Private Rules of the FTB or the State Board of Equalization. Elisabeth Bossingham has **not** entered into any contract with the FTB or the State Board of Equalization. Elisabeth Bossingham has only a casual relationship with the FTB and BOE. Elisabeth Bossingham has the right know who has made a claim against her. ***Unjust is State power where the law is either uncertain or unknown.*** Elisabeth Bossingham made a formal documented request for the accepted Rules of Evidence for these proceedings. No response was given to the request.

DEMAND: The State Board of Equalization is to instruct the FTB to bring forth the author of the Claim(s) made against me in the unsigned Notice of Proposed Assessments made in 2008, and present the real party of interest.

DEMAND: That the State Board of Equalization will rule against the FTB on any and all claims made against Elisabeth Bossingham for TAX years 2000,2001, 2002,2003,2004,2005 if the FTB cannot produce the real party of interest, allow for cross examination and answer the questions that have remained unanswered from the letter to the FTB Dated February 4th 2009. ***The State should be subject to the law, for the law creates the State.***

Sincerely,

ELISABETH BOSSINGHAM

Elisabeth Bossingham

DATED 5/14/10

EXHIBIT 'X'
PAGE 1 of 1

Exhibit Y

INDEPENDENCE RESEARCH SERVICE

P.O. Box. 151903
Cape Coral, Florida, 33915 -1903
Fax 1-941-458-4521

Brett A. Bossingham & Elisabeth A. Bossingham

c/ [REDACTED]
[REDACTED]

June 29, 2000

Re: Opinion Letter Regarding Federal Income Taxes

Dear Brett A. Bossingham & Elisabeth A. Bossingham.

Thank you for the trust and confidence you have placed in me in requesting that I render my professional opinion as to whether you must file any tax return or pay any tax. Although I will not delve into the issues, unless you have requested that I do so, if there is not income, and no liability under the law for a federal tax, there can also be no liability for state income taxes, as those taxes are based for the most part on the federal scheme.

Before I address your questions, I would like to take this opportunity to tell you something about myself. I graduated high school in 1963 and joined the U.S. Army. Upon completion I was assigned to and served in Viet Nam as a master Sergeant of an Intelligence-gathering A-Team. In 1969 I began my legal training while on Temporary duty assignment to the Judge Advocate Generals Corps. In 1971 I was sent on detached service at the request of the (LEAA) there, I had two duty requirements. First as a Chief law enforcement officer and also as Assistant Deputy State Magistrate. In 1978 by Special Appointment was appointed to the position of Special Deputy District Circuit Court Magistrate, where I was exposed to civil (including IRS cases) as well as criminal cases which came before me. I voluntarily stepped down from the bench in 1980.

I returned to active (Unit Service) being assigned to the Pentagon, where I served as a Liaison to President Carter's Staff during the Iranian Conflict. While on this assignment I pursued a course of study in Law which ultimately led to an L.L.D degree - Doctorate of Legal Letters.

In 1983 I retired from active government service and moved to Florida and pursued a personal career as an independent consultant to various Legal and Estate counseling on Estate/Trust tax matters. It was during this time that I became embroiled in IRS taxing issues when I was asked and accepted, Pro Bono, a firms client where the IRS had issued letters and demands for taxes on the client's Social Security Disability. As representative for this client I discovered the IRS's abuse of power and their ability to lie, commit fraud upon

EXHIBIT

'y'

PAGE
1 OF 11

the public as well as mislead them. It became quite clear to me that if they could do this to my client and get away with it, how many other Americans were they doing this to? And if so could I help them?

Remembering my oath of service, that I would "...uphold and defend the Constitution and the United States of America against enemies both foreign and Domestic" - and no where under the term 'Domestic' did it say everyone but a crooked judge, politician or even the IRS - I came away with the realization that this was not right and resolved myself to doing something about stopping this agency's abuse of power upon this great country of ours. This agency was supposed to be helping people not hurting them. I decided to wage a war against them just like the war we had waged in Viet Nam against North Viet Nam, which was and is, the DPR, 'Democratic Peoples Republic', attempting to control the people there. Only this time I was dedicated in using the very laws of this land to fight this war. I then began a thorough, lengthy and intensive study of the IRS's IRC and it's procedures. During the representation of my client, I discovered that, in fact, there was nothing in the IRS laws that made most people liable to pay income taxes or to file returns. Having studied the law, I could not believe what I had found, I thought that perhaps I was in error. So, I went back and checked and re-checked my research, looked up case after case and the path was always the same answer, I was amazed. Having studied the Law and, having a Doctorate in Legal Letters, allowing me to write case law, I decided to, once again, diligently search the IRS laws and the IRC, once again, not believing that I, as well as millions of others had been duped into paying this income tax. As a Magistrate it was my responsibility to be able to know and understand the laws and to date, I can find **NOWHERE IN THE INTERNAL REVENUE CODE WHERE AN INDIVIDUAL IS MADE LIABLE FOR THE PAYMENT OF THE INCOME TAX. NOWHERE IN THAT CODE IS AN INDIVIDUAL REQUIRED TO FILE A RETURN WITHOUT WAIVING HIS OR HER CONSTITUTIONAL RIGHTS AND GUARANTEES AND, NO WHERE IN THE INTERNAL REVENUE CODE IS AN INDIVIDUAL REQUIRED TO MAINTAIN BOOKS AND RECORDS, UNLESS NOTIFIED TO DO SO BY THE SECRETARY OF THE TREASURY.**

First, I want you to ask yourself this question; if someone approached you on the street and DEMANDED money of you, would you turn over your hard earned dollars if you were not required and had no obligation under the law to do so? Of course not. By the same token then, can payments, in the form of taxes be extracted from individuals without a requirement (liability) that these payments be made? The answer is also "no". However, that does not mean that the Federal Courts are not enforcing the tax laws in an arbitrary, illegal and capricious manner, and sending people to prison for crimes which do not exist. Remember that the tax laws are civil in nature.

There are no criminal statues on the issues of tax crimes, nor could there be, as these taxes are voluntary, and not mandatory in nature.

Originally, direct taxes were apportioned, as they are required to be under the Constitution of the United States of America. The non-payment of these legal taxes was met with civil sanctions - fines; and not prison terms. The early taxing statutes set forth an amount which Congress wanted to raise from the population, and that amount was apportioned, to the penny, among the several states. Unlike the manner in which taxes are imposed and extracted today, there is absolutely no apportionment, which is a requirement of any "direct taxing" scheme.

Accordingly, since the income tax is a direct tax on the wages and salaries of individuals, in order for that direct tax not to be challenged as unconstitutionally violating the apportionment provisions of the Constitution, it is, by necessity "voluntary".

This is supported by a number of internal policy and procedure manuals, as well as publications of the Internal Revenue Service, and was underscored by the holding of the United States Supreme Court in the case of *Flora v. U.S.*, 362 U.S. 145 (1960) wherein the Court held,

**"Tax system is based on voluntary compliance
And not distraint." (see also, , citation with approval
Boethke v. Terry, 713 F2d 1405 (1983)**

Moreover, in *U.S. v. Bishop* 412 U.S. 346 (1973), the high court held that anyone's conduct who relies on a prior decision of the Court can not be "willful".

Second, ask yourself whether, without any requirement that you do so, would you file (make) a return for income which you did not earn from the sale, manufacture or distribution of, for example distilled spirits, tobacco, firearms and/or wagering? Of course you would not. Why then would one file or make an income tax return, unless one is specifically required to do so? Yet there are millions of Americans who do just that every year. There are also tens of millions of Americans who have sought out and learned the truth about the Internal Revenue Service, and it is estimated that there are several millions of people who no longer file or pay income taxes. It has been said that the number of non-filers has reached 40 million people, and that there is a shortfall in the collection of taxes amounting to 100 billion dollars.

Here I will address two major points. First, that which the Internal Revenue Service erroneously calls the "highest source" (of authority), according to the Internal revenue Service's (IRS) Publication #1140 (Rev. 4-87), the IRS has told us that the Internal Revenue Code is the highest authority that you can cite and should be used in lieu of any other legal instrument. That statement may seem odd, especially to those of us who understand the hierarchy of legal authority. There is no question that the Courts, and specifically the Supreme Court, as the Judicial Branch of Government, **are the final arbiters, and therefore the highest authority**, of what statutes are constitutional, and which are not; yet the IRS contrives to convince us that contrary to any opinions of that highest Court, we are to cite the IRC as the "highest authority".

Second, never forget the fact that in order to have imposed upon you a requirement that you file a Form 1040, and pay income taxes, you must be liable for those taxes. It is legally insufficient to skirt around the issue by claiming that a person is liable for the payment of income taxes through citations to a variety of code sections, none of which sets forth a clear and determinative liability for the income tax which is imposed in section 1 of the IRC. As at least one court has ruled,

"...[the] taxpayer must be liable for the income tax.
Tax Liability is a condition precedent to the demand.
Merely demanding payment, even repeatedly does not
Cause liability.

Boethke v. Fluor Engineers & Contractors, 713 F2d 1405 (1983)

As the principle instructions to the taxpayers of this Country, the Privacy Act of 1974, and the paperwork Reduction Act of 1980, contain federal statutory information directly on point with the ostensible "requirements" of providing information and making returns to the government. Those Acts contain statements which are intended by the government to inform the public as to their legal obligations, as well as those of the IRS in providing the authority to request information of the American Public, and we are entitled to rely upon these Acts for this information. The Acts, among other things state,

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, and their regulations, They say you must file a return or statement for any tax you are liable for (Emphasis added).

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PAGE 4 OF 11

Now the language here is very clear: if, and only if you are liable for a tax, must you file a return or statement with the government. The existence of a "liability" for a tax, is therefore a condition precedent to the requirement that one file a return or statement. Now, this distinction becomes very important, as there are statutes which contain clear and unequivocal liabilities for certain types of taxes. These "mandatory" taxes are taxes, for example on the production, manufacture and sale of distilled spirits, firearms, and tobacco, among others. It has been said that there are over 80 of these "mandatory" taxes; where "mandatory" means that a "liability" for these taxes is clearly set forth in various sections of the IRC.

In other words, the Government merely waffles and dances around the issue of a "liability" for the income tax by citing a number of code provisions, none of which sets forth a clear and dispositive liability. If there was a true "liability" for the payment of the income tax, all that would be necessary would be one code section so stating that liability as there are in other areas of the Code which do impart, without any question, a liability for other mandatory taxes, By citing to these sections in the Privacy Act for example, does not make for any liability which has not been passed by Congress. At least one court has said:

" As any first year law student will tell you, if there is a non-occurrence of a "condition precedent", any obligation of performance by the other party never arises. Accordingly, then, without a "liability", the obligation of payment (performance) never arises."

Now, I have already stated my opinion that nowhere in the IRC is there a section, paragraph or other provision which imposes an unequivocal "liability" for the payment of income taxes.

It is not that Congress did not know the difference between a statute creating a liability on the one hand and not creating a liability on the other. The Code contains many statutes which clearly impose such a liability, although not a liability for the income tax, imposed in IRC section 1. For such clear "liability" sections, please refer for example to the following IRC codes: sections 5001 and 5005, sections 5701 and 5703, the first of which imposes the tax, and the following which creates a liability. Now look at section 1. You will find there the section which "imposes" the income tax; but you will be unable to find the code section which creates the "liability" for the tax because THERE IS NONE.

This is further clarified, again by the "highest source", in IRC sections 7805 and 6001. Section 7805 states, "the Secretary shall prescribe all needful rules and regulations for the enforcement of this title". Section 6001 states, "persons liable shall comply with such rules and regulations as the Secretary may prescribe"; and further the "when required by regulations prescribes by the Secretary"; Moreover, it is interesting to note that IRC section 7601 provides that the Secretary of the Treasury is authorized to perform a census in each district in order to ascertain all those "liable to pay" in that district. Presumably, such a census would be an illegitimate exercise if all people in a given district were liable to begin with.

Finally, statutes which create a liability must be supported by implementing regulations, which are codified in the Code of Federal Regulations. It appears that without such implementing regulations, statutes have no teeth. See U.S. v. Mercey, 361 US 431; U.S. v. Murphy, 509 Fd 2d 1427; Dodd v. U.S. 223 fed Supp. 785; California Bankers Association v. Schultz 39 L. Fd 2d 812

Let's turn now to the sections upon which the IRS intends us to rely in order to determine whether we are "required" to make or file returns and statements. The Privacy Act and Paperwork Reduction Act, both cite to sections 6001, 6011 and 6012, as the statutes which require the provision of information to the government in the form of a return or statement. Two points must be made here: first, interestingly, section 6012, was not added to these notices until July 1986, although 6001 and 6011 appeared for many years; and second, neither of these three sections appears in or are cross-referenced to, Subtitle A, which is the IRC Subtitle in which the "income tax", as opposed to other taxes is contained:

SECTION 6001. Notice or regulations requiring records, statements and special returns.

Every person liable for any tax imposed by this title, or for the collection of thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require, by notice served upon such person, or by regulations, to make such returns, render such statements, or to keep such records as the Secretary deems sufficient to show whether or not such person is liable for tax under the title.... (Emphasis added).

Section 6001 makes it abundantly clear that, a liability for the tax is necessary before any person shall be required to keep records, render statements or make returns. It is also clear that notice (or regulations) by the Secretary, served upon a person may require a person so notified to render statements, make returns or keep records, which are "sufficient to show whether or not such person is liable for tax..." Not everyone, then, is "liable" if materials sufficient to show that liability would be necessary.

Section 6011 General requirement of return, statement or list.

(a) General Rule - When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations. (Emphasis added)

Again, note that the condition precedent to being required to make a return or statement, is that a person "be made liable for any tax by this title." As stated above, the income tax is clearly "imposed", in IRC section 1, however, **nowhere in the code is a section making a person liable for the payment of the income tax. The condition precedent has not occurred.** The code purposefully omits the Code section which would create a liability, and, therefore, **NO SUCH LIABILITY EXISTS.**

The section added to the Privacy Act Notice in 1986, Section 6012, must also be looked to in order to determine if a person is required under that Section, to file a return or statement.

Section 6012. Persons required to make returns of income.

(a) General Rule. Returns with respect to income taxes under subtitle A shall be made by the following.

(1)(a) Every individual having for the taxable year gross income which equals or exceeds that exemption amount except that a return shall not be required of an individual. (Emphasis Added).

Section 6012, cites us to a general rule apparently requiring the making of a return or statement, and then proceeds to tell us who is **not** required to make such a return or statement. People do not fully appreciate the fact that this section is directed more to the illustration of who are not required to make a return or statement, than those who are required to do so. There are two important distinctions to be drawn here. First, the "law" is the content and context of the statute, and not the heading thereof.

So, although the heading says persons required to make returns of income, the language of the statute itself, tells us primarily, who is not required to do so.

Second, what is really meant by the use of the word "shall" in 6012(a)? is the language mandatory as the IRS would have us believe, or is it permissive? This question alone delves one into the area of statutory construction, and rule regarding the use of Mandatory vs. Permissive language. As stated herein above, income tax is 100% voluntary.

Section 6012(a) has no application to you, without your VOLUNTEERING, thereby making yourself liable. Furthermore, section 6012(a) cannot be initially enforced against you with respect to filing unless you are made statutorily liable. The best evidence of this legal principle was stated by Mr. Dweight E. Avis, former head of the Alcohol and Tobacco Tax Division, Bureau of Internal Revenue Service, where he said in 1953 in a house Subcommittee Hearing, "Let me point out now, your income tax is 100 per cent voluntary, and your liquor tax is 100 per cent enforced tax." Complementing Mr. Avis' comments, I quote from the hearing, Mr. Avis went on--"now, the situation is as different as night and day. Consequently your same rules will not apply".

With respect to statutory construction of language regarding its interpretation as Permissive vs. Mandatory there are many cases where a permissive construction is given, as a mandatory construction would either cause the statute to fail, or would violate a Constitutional right, and therefore, the statute would fail on constitutional attack in any event. Some of these are as follows;

The word "shall" in a statute may be construed to mean "may" especially to avoid a constitutional doubt. Fort Howard Paper Co. v. Fox River Heights Sanitary District 26 NW 2d 661 (1947)

If necessary to avoid unconstitutionality of a statute "shall" will be deemed equivalent to "may". Gow v. Consolidated Coppermines Corporation 165 Atlantic reporter 136. (1933)

"Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt. George Williams College v. Village of Williams Bay 7 NW 2d 891 (1943)

From the Supreme Court of the United States:

"As against the government, the word "shall" when used in statutes is to be construed as "may" unless contrary intention is manifest. Cairo and Fulton R.R. Co. v. Hecht. 95 US 170 (1877)

The word "shall" in a statute may be construed as "may" where the connection in which it is used or the relation to which it is put with other parts of the same statute indicate that the legislature intended that it should receive such construction.

Ballou v. Kemp 92 F2d 556 (1937)

Therefore, even the Supreme Court has ruled on the issue of interpretation of the word "shall" as the word appears in 6012; the word must be construed as "may", since no other intention is manifest in the statute. If the manifest intention of that section were to establish a mandatory construction, then clearly Congress would have said the word "required" and not the word "shall".

Congress is constantly tooling with the Code, amending it also annually, yet the ambiguity contained in 6012 has never been corrected or modified. It is inconceivable that a "voluntary" tax should be enforced and extracted as if it were a "mandatory" tax. The Code does provide that some taxes are mandatory. Taxes on distilled spirits, firearms taxes, wagering taxes, and tobacco taxes are among the more frequently cited examples. Congress knows full well how to write mandatory tax, and a statute which makes one liable for that tax. Reviewing the index to the Internal Revenue Code will clearly identify which taxes have a "liability" imposed, and which do not, and the "liability" imposed in one is ineffective to create a liability for another. The IRC (Title 26 United States Code) is divided into six major sections, designated as follows;

Subtitle A: Income Tax

Subtitle B: Estate and Gift Tax

Subtitle C: Employment Taxes and Collection of Income Tax
at the source

Subtitle D: Miscellaneous Excise Tax

Subtitle E: Alcohol, Tobacco and Certain other Excise taxes

Subtitle F: Procedure and Administration

Taxes imposed, liabilities created in one subtitle have nothing to do with the other subtitles, yet this is exactly how the IRS enforces (although they have no enforcement powers), the tax code, on an ad hoc basis, applying one area of the law to another unrelated area of the law.

Finally, as to section 6012, that section sets forth a condition precedent to filing; a person must have "gross income" of the exception amount or more. It has long been recognized that the IRC does not define "income", it merely uses the word "income" term to define "gross income". (See IRC section 61). The Sixteenth Amendment added no new taxing powers and was never meant to tax wages or other direct income on individuals. The amendment established that the income tax was an indirect, excise tax on corporate profits.

This was the interpretation by the U.S. Supreme Court in the Brushaber v. Union Pacific R.R. 240 U.S. 1. Our Supreme Court held that the Sixteenth Amendment was designed to eliminate a direct tax on wages, dividends, and interest on individuals. Moreover, the Brushaber Court held that the term "income" as used in the code, had the same meaning as that ascribed to it in the Corporate Excise Tax Act, where income was determined to be "Corporate Profit". The Supreme Court therein ascribed a Constitutional definition to the word "income" and held it to mean the very same thing in every tax act as the word was used in the Corporate Excise Tax Act.

In another Supreme Court case Merchant's Loan and Trust Co. v. Smientanku, 225 U.S. 509 (1921), defined income as "corporate income only since a tax levied on corporate income is an indirect excise tax on income separated from it's source (occurring when a corporation determines it's profits on the basis of profit and loss statement." Since individuals can own corporations, but are not actually corporations individuals cannot have "income" as the word has been defined Constitutionally.

The IRS's position, that the 16th Amendment authorizes a "direct" tax on an individual's compensation would mean that the amendment contradicts Article 1, Section 2 and 9, clauses 3 and 4, which prohibits direct taxes levied without apportionment. The Brushaber Court told Americans that the "16th Amendment didn't change or contradict the Constitution nor did it give the government any new taxing powers." Without "new" taxing powers which would allow taxation to be implemented and enforced without regard to the mandate of the Constitution, and without income as the term is Constitutionally defined, and without specific Code which makes you liable for the payment of the income tax, and without a statute requiring that you file a Form 1040 Tax Return. You are not under any compunction to do so, unless you volunteer to do so.

Now, it is also clear that the IRS is enforcing statutes illegally, and extracting a voluntary tax as if it were mandatory. It is also clear that the Federal Courts do not agree with these positions, and that they have historically sided with the IRS on the interpretation of these laws.

As I stated earlier on, as a Magistrate it was my responsibility to be able to know, understand and interpret the laws and to date, as I have stated, no where in the internal revenue code could I find where an individual is made liable for the payment of the income tax, that no where in that code is an individual required to file a return without waiving his or her Constitutional rights and guarantees in doing so and, no where in the internal revenue code is an individual required to maintain books and records, unless notified to do so by the Secretary of the Treasury.

I can not advise or counsel you not to file a Form 1040 Return. That decision, even as the IRS has stated, you must make for yourself. There have always been risks in maintaining a position contrary to a mainstream flow, but, based on the foregoing, and the rights and protections you have at your disposal, to fight the government's abuse of power vested in them, these decisions are becoming easier and easier, especially in light of the court decisions in recent years.

However, and I cannot stress this point any clearer, I do urge you to do your own research on these issues, go to your local law library usually located within you local courthouse and research the material and case cite's I have mentioned and, be diligent in your quest for information, and make sure that you fully understand the position and the legal basis of the material contained herein.

It is also imperative that you seek out the advise and counsel of other professionals, such as lawyers, certified public accountants, enrolled agents and the like, - provided that you can find one that, in truth, knows and understands the law - so that you are fully informed of the law, and more importantly, how it applies to you.

I sincerely hope that this legal analysis of the tax issue has assisted you. Good luck in your endeavors.

I DECLARE UNDER PENALTY OF PERJURY AND IN PURSUANT TO TITLE 28, UNITED STATES CODE, SECTION 1746 THAT THE FOREGOING IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

DATED THIS THE 29th DAY OF June, 2000


Thomas L. Price LL.D

Independence Research Service/Consultants
P.O. Box 151903
Cape Coral, Florida 33915 -1903

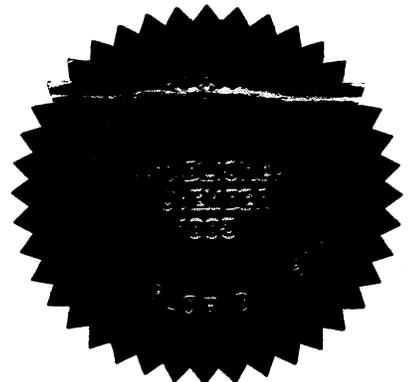


Exhibit Z

Warren S. Richardson, J.D.
P.O. Box 65
Washington Grove, MD 20880

June 29, 2000

Brett A. Bossingham
Elisabeth G. Bossingham



Dear Mr. and Mrs. Bossingham:

Congratulations on becoming a member of the Millennium Program, which is under the supervision and guidance of John Rizzo. I believe you made a very wise decision.

It is true that I worked in the government as an attorney. My first position was in the Department of Justice (1954-1955) and then with the General Accounting Office (1955-1959). Following that I worked in a private law firm. It was in this firm that I discovered my real interest--lobbying. After several years working for trade associations, a friend and I opened our own lobbying firm in 1977. I am still in the consulting profession.

With regard to your questions, I shall repeat them in sequence with an answer.

1. Did the evidence bear out that the 16th Amendment was not ratified?

Based upon research and common sense, my answer is yes. This subject will be discussed further after the questions have been answered.

2. Do you know of any court decision that shows the income tax is unconstitutional?

Yes. There are two cases by the United States Supreme Court which have declared that an income tax is unconstitutional: *Pollock v. Farmers' Loan & Trust Co.* 157 U.S. 429 (1895) and *Hyde v. Continental Trust Co. of City of New York* 157 U.S. 654 (1895).

3. What provision of the Constitution controls the Amendment Procedure?

Article V of the Constitution concerns the mode of amendment.

4. Can you give me an example of a State which did not ratify the 16th Amendment?

One of the states which did not ratify the amendment was Connecticut.

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5. If I decide not to file a tax return would it be a criminal offense?

If you follow the Millennium Program precisely, I do not see how you could commit a criminal act. Following the program “precisely” includes working with the Millennium team at all times, talking with them before you make any move whatsoever, and supplying the team with every piece of tax information which you have now or will obtain in the future.

Let us now explain a little about my “yes” answer to your first question. There appears to be two major problems with the ratification process of the 16th Amendment. The first one has to do with changes made by many of the states in the wording and/or punctuation of the proposed amendment as sent to the states from the federal government. The second one has to do with state certification of its action taken by the state legislative body.

With regard to the first one, let’s start with a letter from James Madison to Alexander Hamilton dated July 20, 1788. In regard to a state which wanted to make minor changes to the Constitution, Madison said “The Constitution requires an adoption *en toto* and *forever*”... Since an Amendment to the Constitution becomes a part of the Constitution the proposed amendment must be ratified *en toto* and *forever*. While it could be argued that a state has the right not to ratify *en toto*, the Supreme Court has held that the amending process is a federal issue. Hawke v. Smith, 253 U.S. 219 (1920). A good example of how this principle was applied can be found in the ratification procedure of the 15th Amendment. The State of Kansas attempted ratification when it used the following wording in Section 2:

“The Congress, by appropriate legislation may enforce the provisions of this article.”

In contrast, the Congress of the United States sent to the states the following:

“The Congress shall have power to enforce this article by appropriate legislation.”

The Kansas resolution was rejected because of this error in wording. Even though the meaning of the Kansas resolution was identical to the one Congress sent to the states, it was rejected. This is a perfect example of how strict the state must adhere to the *en toto* concept of its ratification of a proposed Amendment to the U. S. Constitution.

Even the Solicitor of the Department of State, Joshua Reuben Clark, Jr., knew how strict the rules are regarding changes in a proposed amendment. In his memorandum to the Secretary of State, Philander Chase Knox, Mr. Clark said:

“Furthermore, under the provisions of the Constitution a legislature is not authorized to alter in any way the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment.”

In spite of the many changes to the proposed 16th Amendment, Solicitor Clark recommended ratification of the amendment!

Finally, there is another problem with the states changing the wording or punctuation of a proposed amendment in any way. When a bill is introduced and passed in either the House or the Senate of the United States, it must go to the other chamber where it is debated and either accepted or rejected. Often, members of both the Senate and House meet to iron out differences. Regardless of which chamber introduced the bill originally, both chambers must pass the same bill; i.e., the wording and punctuation must be exactly the same. Otherwise, how would the final statute be worded? As noted above in the Hawke case, ratification of an amendment to the U.S. Constitution is a federal affair. Should not an Amendment to the U. S. Constitution be required to have at least the same rigorous procedure as a simple statute? Why wasn't this procedure followed in the so-called "ratification" of the 16th Amendment?

Let us turn now to the second concept--certification of the states' actions.

On July 27, 1909, the Congress of the United States passed a concurrent resolution instructing the executive branch of government to transmit to each state copies of the proposed 16th Amendment. The resolution requested that "...the executive of each state that may ratify said amendment to transmit to the Secretary of State a certified copy of such ratification."

Obviously a certified copy means that it has a signature which has been certified. Each state establishes its own rules about who must sign a certified document of this sort. The point here is that several of the states which purportedly ratified the 16th Amendment did not meet the requirements for a "certified document."

Before closing I must make it clear that I am not acting as your attorney or advising you not file Form 1040 or pay income tax. That is something I cannot do. What I am doing is telling you that, based upon my research to date, it is my professional legal opinion that the 16th Amendment was not ratified. Therefore, Subtitle A of 26 U.S.C. cannot be constitutional, so no one can be lawfully required to file or pay. I am giving you my opinion on the law, not advising you on what to do or not to do. I strongly encourage you to get additional legal advice on this matter.

I wish you all the best in your new endeavor.

Sincerely,


Warren S. Richardson

Exhibit AA

GERALD P. AURILLO
Attorney at Law
3216 W. Esplanade Ave., A-4 #332
Metairie, Louisiana 70002

NOTARY

July 14, 2000

(504) 831-2378

Mr. Brett A. Bossingham
Mrs. Elisabeth A. Bossingham

[REDACTED]

Dear Mr. and Mrs. Bossingham:

Thank you for your request for my Reliance Letter regarding the Sixteenth Amendment to the Constitution of the United States. I appreciate the confidence and trust you have placed in me.

Before I answer your questions, please let me tell you something about myself:

I graduated from the Pennsylvania State University in 1954 with a Bachelor of Science degree. I received a United States Air Force Second Lieutenant commission from the Penn State ROTC program and went into the USAF in January, 1955. I was on active duty in the USAF for four years.

Upon discharge from the USAF, I was accepted to the Tulane University School of Law, New Orleans, Louisiana, in January, 1959 and graduated in 1961 and received bachelor of law and doctorate of law degrees. I was in private practice as a sole practitioner in the metropolitan New Orleans area until 1964, when I became an Assistant District Attorney for the Parish of Orleans.

The District Attorney at the time was Jim Garrison. Jim was very tall and was a big man. All of his men, and his friends, called him "Big Jim," "The Giant," or "The Jolly Green Giant." I say "was" because Big Jim is deceased (for several years now). He finished out his law career as a judge on the State Court of Appeal that covered the metropolitan New Orleans area.

I was an Assistant District Attorney for Jim Garrison for two and one-half years (1964-1966). During the last year I was an Assistant D.A. I was the Trial Assistant in the particular division of the district court where the State of Louisiana v. Clay Shaw trial took place in 1969 (the JFK assassination conspiracy trial). Judge Ed Haggerty was the trial judge.

I am a member of the Louisiana State Bar Association (since 1961), and a member of the following court bars (The year indicates my date of admission):

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AA
PAGE 1 OF 17

- a. Supreme Court of Louisiana - 1961
- b. United States Supreme Court - middle 1960s
- c. United States Court of Appeals
 - (1) Fifth Circuit - early 1960s
 - (2) Eleventh Circuit - late 1980s
 - (3) Ninth Circuit - 1995
 - (4) Fourth Circuit - 2000
- d. United States District Court
 - a. Eastern District of Louisiana - 1961
 - b. Middle District of Louisiana - middle 1960s
 - c. Southern District of Mississippi - late 1980s

For approximately the past ten years I have studied the tax code (26 USC) and Title 26 of the Code of Federal Regulations (CFR) (the federal regulations that apply to the various sections of Title 26). I have read a myriad of reports, studies, articles, and analyses about the income tax in this country and have attended many seminars and study groups regarding the income tax and the income tax system in this country.

I have represented defendants in criminal tax cases in various parts of this country. I have represented persons at meetings with Internal Revenue Service revenue agents, and at meetings with IRS Criminal Investigation Division (CID) agents. I believe it is a fair statement to say that I have learned about some of the inter-workings of the IRS.

Further, I have studied, one on one, with several recognized non-lawyer teachers on this subject. Also, I have read eight to ten books (or more) written by the leading and recognized authors on this subject, including but not limited to, *The Law That Never Was*, Vol. I, by Bill Benson and Red Beckman, and *The Law That Never Was*, Vol. II, by Bill Benson.

In connection with my study of *The Law That Never Was*, I have read or examined many of the 17,000 documents that were obtained from the National Archives in Washington, D.C. relative to the ratification (or non-ratification) of the Sixteen Amendment.

Needless to say, after all of this study, I have reached several conclusions of fact and law, some of which I will pass on to you in this letter.

Before I go into my conclusions of fact and law, please let me explain some of the abbreviations you will see throughout this letter. Some of them are:

1. "(emphasis added.)" means that the word wasn't in **bold**. I made the word **bold**.

2. "F.2d" means "Federal Second," "U.S." means "United States," "F. Supp." means "Federal Supplement," "A." means "Atlantic," and "NW" means "Northwestern." These all are national reporters that you will find in law libraries. Atlantic and Northwestern are State reporters, which give you State cases. The others are federal cases.

3. "cert den." is an abbreviation for "certiorari denied" which means that the United States Supreme Court has refused to hear an appeal on that particular case. Therefore, the court below, either the Court of Appeals or a State Supreme Court, is the final say so on that case.

4. Where there are two numbers after the citation (791 F.2d 58, 61 (7th Cir. 1986)), the second number --- here, 61, means that the quotation is found on page 61. The book volume is 791, and the case starts on page 58. In this example, "7th Cir. 1986" means that the case was decided by the federal Seventh Circuit Court of Appeals in the year 1986.

To continue with my conclusions of fact and law:

The basic and underlying premise of this letter is that the Sixteenth Amendment to the Constitution of the United States was not ratified by the required number of States, as dictated and required by Article V of the same Constitution it was supposed to amend.

A corollary premise of this letter, in two parts, is (1) that before the so-called ratification of the Sixteenth Amendment, the law providing for an income tax on a person's wages, income, salary, commissions, etc. was declared unconstitutional by the United States Supreme Court, and (2) that even if the Sixteenth Amendment was legally and constitutionally ratified (which it was not), the law providing for an income tax on a person's wages, income, salary, commissions, etc. was still unconstitutional because the Sixteenth Amendment did not change the Constitution nor did it give the United States Congress any additional or new power to tax than it had pre-Sixteenth Amendment. If my preceding statement is correct, then there is no legal authority for the United States government to tax your wages, income, and commissions.

How can we be sure the Sixteenth Amendment was not properly, legally, and constitutionally ratified? After all, nearly everyone living in this country of ours, and the Courts, since 1913, have acted, said, and believed that it was legally, properly, and constitutionally ratified.

Let's look at the evidence. Let's see if the evidence is credible.

As I stated above, I have read or examined many of the 17,000 documents that were obtained from the National Archives relative to the ratification of the Sixteen Amendment. Now remember, these documents are documents filed and recorded in the National Archives in Washington, D.C., a United States government agency.

These are United States Government documents, and the ones I saw and examined are copies of those certified documents from the National Archives. These are the Government's own documents, that it has kept under lock and key for all of these years. Certainly, the United States government will not and cannot discredit these documents -- their own documents.

These documents prove to me, beyond a reasonable doubt, that the Sixteenth Amendment was not properly, legally, or constitutionally ratified as required by Article V the Constitution of the United States.

On February 25, 1913, the Secretary of State, Philander C. Knox, proclaimed that the required 36 votes had been cast for passage and then proclaimed that the 16th Amendment had "appeared" to be ratified and that it has become a part of the Constitution of the United States.

There have been a number of court cases since 1920 and thereafter in the federal district court level, the court of appeals level, and the United States Supreme Court that, for one reason or another, have held that the Sixteenth Amendment appears to have been properly ratified according to Article V of the Constitution of the United States.

However, none of these cases had the benefit of the 17,000, certified as true, documents from the National Archives that I referred to above. Most of the cases supporting the Sixteenth Amendment's ratification were based on and decided on the lack of evidence produced by the defendant (Most of the cases were criminal, tax cases.).

For example, in one case the defendant argued that the Sixteenth Amendment was not validly ratified because Ohio, which supposedly ratified it, was not a State of the Union when it supposedly ratified the Amendment. Therefore, President Taft, who was from Ohio and was President of the United States at the time, was not legally president and, accordingly, all laws enacted during President Taft's administration were void. That argument was quickly rejected by the Court of Appeals. Knoblauch v. C.I.R., 749 F.2d 200, 201 (5th Cir. 1984).

The Knoblauch case was followed by Sisk v. C.I.R., 791 F.2d 58, 60-61

(7th Cir. 1986), which cited Knoblauch in rejecting the argument that Ohio was not a State at the time of ratification.

In Sisk v. C.I.R., the court stated that the courts have provided "an unbroken chain of recognition" of the validity of the Sixteenth Amendment. Sisk v. C.I.R., 791 F.2d 58, 61 (7th Cir. 1986), citing one of the leading United States Supreme Court cases - Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916), and Knoblauch v. Commissioner, 749 F.2d 200, 202 (5th Cir. 1984).

It should be stated here that in the cases cited above, and other cases before and after them, the defendant or plaintiff challenging the validity of the Sixteenth Amendment did not have any evidence to present to the court to prove his argument. In some instances the plaintiff or defendant had documentary evidence of some sort, but such evidence was ruled inadmissible by the trial court, which rulings were affirmed by the appellate court.

Another example of the foregoing is the same Sisk v. C.I.R. case cited above. There, the plaintiff (Sisk) argued that the Secretary of State (Philander C. Knox) acted fraudulently in certifying the amendment. The court noted, however, that the plaintiff **offered no evidence of fraud** on the part of the Secretary, and therefore, Sisk's argument concerning the validity of the Sixteenth Amendment was totally without merit. (at p. 61). (emphasis added.)

Obviously, Mr. Sisk did not have any documentary or oral evidence to back up his claim of fraud. The rule is that the party alleging fraud must prove it. The court in this case easily found a way out --- the court found that Mr. Sisk did not prove his allegations of fraud. (The question is, Would the result have been different if Mr. Sisk had and presented evidence of such fraud? I think the answer to that question is, "Yes.")

The Sisk case, in my opinion, is very instructional. Please be aware that many of the States sent back their resolutions to Washington, D.C. purporting to ratify the proposed amendment with different wording, altered punctuation, typographic errors, substituting a different word for the one in the original text, and various other mistakes. United States v. Foster, 789 F.2d 457 462 (7th Cir. 1986).

Thus, in Sisk, the Court stated that the plaintiff did not allege that the typographic errors went to the meaning of the Amendment, and therefore, those errors did not affect the drafter's purpose. (at p. 61.) The Court went further on to say that a State legislature can ratify or reject the proposed Amendment but could not amend it. The court, then, stated that in the absence of any indication to the contrary (that is, any documentary or oral evidence to the contrary,

which Mr. Sisk did not have, or was not permitted to enter into evidence), the court **presumed** that the State legislatures **intended** to ratify it. (at p. 61.) The rule is - and this rule is used often by the federal courts, an un-rebutted presumption is taken as true. (emphasis added.)

One court went so far as to say it now is impossible for a taxpayer to reasonably believe the Sixteenth Amendment is unconstitutional. United States v. Burton, 575 F. Supp. 1320 (ED Tex. 1983). (Please note, as I indicate later in this letter, that I don't claim that the Sixteenth Amendment is "unconstitutional." It isn't anything.) But in a later connected case involving the same defendant, the same court of appeals reversed the defendant's conviction on grounds the trial court erroneously prohibited the defendant from presenting evidence to the jury that he misunderstood the tax law, and that the trial court refused to give a charge to the jury to that effect. United States v. Burton, 737 F.2d 439, 440 (5th Cir. 1984).

Many courts have sidestepped the issue (I'm not saying "deliberately") by holding that the question of whether or not the proposed Sixteenth Amendment was properly ratified is a "non-justiciable" question, and therefore, cannot be determined by the courts. United States v. Sitka, 848 F.2d 43 (2nd Cir. 1988), cert. den. 488 U.S. 827 (wherein the defendant cited the book, *The Law That Never Was*, which the court more or less ignored); United States v. Thomas, 788 F.2d 1250 (7th Cir. 1986); United States v. Foster, 789 F.2d 457 (7th Cir. 1986), citing Leser v. Garnett, 258 U.S. 130 (1922) (a leading case on this subject).

Another leading case on this subject is Coleman v. Miller, 307 U.S. 433, 450-56 (1939). But, regardless of whether the United States Supreme Court has stated that the question is a non-justiciable question, many federal courts after 1939 (see, for example, the cases cited above) have heard appeals regarding just that question.

It should be noted here that "justiciable" means "proper to be examined in courts of justice." *Black's Law Dictionary* (Third Ed. 1933), p. 1051. The prefix "non" means "not." *Black's Law Dictionary* (Third Ed. 1933), p. 1248. "Non-justiciable," then means, "Not proper to be examined in courts of justice."

In one case, the Court of Appeals made what I consider a profound ruling: In United States v. Sitka, 848 F.2d 43 (2nd Cir. 1988), cert. den. 488 U.S. 827, cited above, the court said that a proposed amendment to the Constitution does not become ratified by virtue of the Secretary of State's proclamation, but upon the date of its actual consummation, noting that the Secretary's proclamation is purely ministerial. (at p. 47.)

Black's defines "ministerial" as:

"That which is done under the authority of a superior; opposed to *judicial*; that which involves obedience to instructions but demands no special discretion, judgment, or skill."
(at p. 1189. (Emphasis is in the original text.)

Black's defines "ministerial act" as:

"One which a person performs in a prescribed manner, in obedience to the mandate of legal authority, without regard to or the exercise of his own judgment upon the propriety of the act being done."

Carrying United States v. Sitka further, it follows, then, that Secretary Knox's proclamation did not make the Sixteenth Amendment ratified if it was not actually ratified. If it was ratified (which it wasn't), then it was ratified. If it was not ratified, then it was not ratified, regardless of Mr. Knox's proclamation that it was.

Please note here that the foregoing cases are pre-Cheek v. United States. In Cheek v. United States, 498 U.S. 192 (1990), John L. Cheek, a longtime pilot for American Airlines, was indicted on six counts of willfully failing to file a federal income tax return and three counts of willfully attempting to evade his income taxes.

Mr. Cheek was allowed to testify in his own defense that he had begun attending seminars sponsored by a group that believed, among other things, that the federal tax system is unconstitutional. Mr. Cheek testified that based on the "indoctrination" he received from this group and from his own study, he sincerely believed that the tax laws were being unconstitutionally enforced and that his actions during the tax years in question were lawful, and therefore, he had acted without the willfulness required for conviction of the various offenses with which he was charged. Cheek, at p. 197.

In his charge to the jury, the trial judge advised the jury that "an **objectively reasonable good-faith misunderstanding** of the law would negate willfulness, but mere disagreement with the law would not. The trial judge further instructed the jury that if it found Mr. Cheek "honestly and reasonably believed that he was not required to pay income taxes or to file tax returns," a not guilty verdict should be returned. Cheek, p. 197-98. (emphasis added.)

In response to a question asked by the jury during deliberations, the trial judge told the jury:

A person's opinion that the tax laws violate his constitutional rights does not constitute a **good faith** misunderstanding of the law. Furthermore, a person's disagreement with the government's tax collection systems and policies does not constitute a **good faith** misunderstanding of the law. Cheek, at p. 197. (emphasis added)

The jury then came back with another question, to which the trial judge responded:

An **honest** but **unreasonable** belief is not a defense and does not negate willfulness, and advice or research resulting in the conclusion that wages of a privately employed person are not income or that the laws are unconstitutional is not **objectively reasonable** and cannot serve as the basis for a good misunderstanding of the law defense." Cheek, at p. 197. (emphasis added)

The Court of Appeals affirmed the conviction. The Supreme Court granted a Writ and in due course held that the trial judge and the Court of Appeals were in error, and reversed the conviction and remanded the case to the trial court for a new trial. (The Supreme Court almost said that these charges to the jury amounted to a directed verdict of guilty as charged, and that the charges took away the jury's function of finding guilt or innocence.)

Why did I set forth in detail, above, the two charges the trial judge gave to the jury during deliberation? The answer is because until the ruling in the Cheek case, the "belief" the defendant had to have in order to negate "willfulness" had to be "objectively reasonable," "honest," and in "good faith."

Black's defines "reasonable" as "Just; proper: Ordinary or usual. Fit and appropriate to the end in view." (at p. 1499). "Good faith" is defined as:

"an honest intention to abstain from taking any unconscientious advantage of another, even through the forms or technicalities of law, together with an absence of all information, notice, or belief of facts which would render transaction unconscientious." (at p. 849)

My *Webster's New Collegiate Dictionary* defines "objective" as (the applicable definitions out of several):

1. "existing independent of mind."
2. "emphasizing or expressing the nature of reality as it is apart from personal reflections or feelings."
3. "expressing or involving the use of facts without distortion by personal feelings or prejudices."
(at p. 791.)

Webster's defines "honest" as "free from fraud or deception." (at p. 549.)

In reversing the Court of Appeals, the Supreme Court said:

"We thus disagree with the Court of Appeals' requirement that a claimed good-faith belief must be objectively reasonable if it is to be considered as possibly negating the Government's evidence purporting to show a defendant's awareness of the legal duty at issue. Knowledge and belief are characteristically questions for the fact finder, in this case the jury." (Cheek, at p. 203.)

The Court further said:

"It was therefore error to instruct the jury to disregard evidence of Check's understanding that, within the meaning of the tax laws, he was not a person required to file a return or to pay income taxes and that wages are not taxable income, as incredible as such misunderstandings of and beliefs about the law might be." (at p. 203.)

Under the Cheek case, then, a defendant in a tax criminal case can tell the jury what his beliefs are and why he believes the way he does, and how he came to believe that way. If the jury believes him, then his action was not "willful", and the jury must find him not guilty.

There is an axiom in criminal law circles that says: "It is better not go to trial than to go to trial and be found not guilty."

A very good question, then, is: How can documents that the Government cannot impeach or try to discredit, and that will negate "willfulness," be presented to a grand jury before a person is charged with a crime or during the person's criminal trial before a petite (trial) jury?

The answer is, "By giving all of the 17,000 documents, certified by

the National Archives and Records Administration as being true copies of originals filed and deposited in its office in Washington, D.C., all of which you have read and understood, that prove to you that the Sixteenth Amendment to the Constitution of the United States was not properly, legally, or constitutionally ratified."

Therefore, your belief could be that the Sixteenth Amendment does not exist, no matter what all of these courts say. You think to yourself, "Those courts did not have the benefit I had of reading all of those 17,000 certified true copies of all of those documents that prove that the required 36 of the 48 States did not ratify the Sixteenth Amendment. Certainly, if the Supreme Court Justices had access to and read those documents, the Supreme Court, without a doubt, would have to rule that the Sixteenth Amendment was not legally or properly ratified."

The next obvious question is, "How can those documents get in front of a jury, any jury?" Obviously, the United States Attorney isn't going to do it. Is there any way to present those documents to a grand jury that is hearing evidence presented by the United States Attorney? The answer is, "Yes."

Suppose a person receives a letter from the IRS asking him a series of questions about "Why haven't you filed your return for the year 19 whatever?" and so on, and that person delivers to the IRS those 17,000 copies from the National Archives and other material establishing his honest beliefs.

I submit, that those documents (all 17,000 of them) and the other material would be placed in that person's IRS administrative file. Now, I would expect you to ask, "So?" My answer to your question is, "The case of 'Brady v. Maryland.'" Let's take a close look at Brady v. Maryland, and let's see how and where that case fits into this puzzle.

In 1963 the Supreme Court decided a case entitled Brady v. Maryland, 373 U.S. 83 (1963), which involved a murder case in the State of Maryland. In Brady, the defense had asked the State for copies of Mr. Brady's co-defendant's out-of-court statements (that is, "confessions"). The State gave the defense several of them, but failed to give the defense a statement where the co-defendant admitted the actual homicide. The defense learned of this "oversight" while the case was on appeal.

In his written statement that had not been given to the defense, Mr. Brady's co-defendant, Mr. Boblit, admitted that he pulled the trigger, and not Mr. Brady. Mr. Brady had admitted his participation in the robbery/murder in a written statement, but claimed in that statement

that his co-defendant actually committed the murder.

The Supreme Court reversed the conviction, saying:

"We now hold that the suppression by the prosecution of evidence favorable to an accused upon request violates due process where the evidence is material either to guilt or to punishment, irrespective of the good faith or bad faith of the prosecution."
(at p. 87.)

This rule, handed down by the United States Supreme Court, is known as "the exculpatory rule." The effect of the holding in Brady is that the Assistant United States Attorney who is presenting evidence to a Grand Jury, in order to get an indictment against that person we mentioned above, must present all 17,000 documents, and any accompanying letters and documents, to the Grand Jury, or in the case of a trial, to the petite (trial) jury. Why? Because those 17,000 documents are material evidence as to the guilt or innocence of the defendant; that is, it goes to the question of "willful" and, therefore, to the question of guilt or innocence.

The Assistant United States Attorney's failure to present those documents would be a clear and egregious violation of Brady v. Maryland. The penalty for violating the "exculpatory rule" usually is a dismissal of the indictment or bill of information, with prejudice (that is, the prosecution cannot recharge that person later). It is my opinion, then, that any conviction based on that particular Grand Jury's true bill indictment or any conviction on a trial based on that grand jury indictment would be reversed on appeal (provided the defense attorney asked the government for all "Brady material").

I believe the Assistant United States Attorney who would be the one to bring the case to a Grand Jury and/or handle the jury trial would not want to be in the position of giving the Grand Jurors those 17,000 documents and any statement of belief accompanying them. I have heard of cases where a person provided those 17,000 documents to the Internal Revenue Service during an administration proceeding, and the case went no further.

The natural flow from that belief, then, is: that person then can further state other beliefs regarding the income tax system, etc. in this country, and give those beliefs to the Internal Revenue Service or any other, appropriate government agency (which also would go to the Grand Jury and/or petite [trial] jury) which would further negate the required "willfulness" necessary for a conviction under the tax laws.

I believe and my opinion is that it is unlikely the government will prosecute a person when the government (the Internal Revenue Service, etc.) has in its possession those 17,000 documents that prove that the Sixteenth Amendment was not ratified by the necessary number of States, and has that person's stated belief accompanying those documents that the Sixteenth Amendment was not ratified by the necessary number of States, which I believe would negate the required "willfulness" necessary for a conviction under the tax laws (failure to file, tax evasion, etc.) because he believes he is not liable for any income tax and does not have to file a income tax return.

Remember, we are not saying that the Sixteen Amendment is "unconstitutional." How can a properly and validly ratified constitutional amendment be "unconstitutional?" I don't think it can. If it was not ratified, then it isn't an amendment, period. It's unconstitutionality does not even come up for discussion.

Looking at this matter from another perspective, I will ask you a question: "Who is required to file a return?" The answer to this question is found in Section 6011 of Title 26 of the United States Code (26 U.S.C. sec. 6011), which states:

"When **required** by regulations prescribed by the Secretary any person **made liable** for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. **Every person required** to make a return or statement shall include therein the information required by such forms or regulations." (emphasis added)

Then along comes Section 6001 of the Internal Revenue Code (26 U.S.C. sec. 6001), which states:

"**Every person liable** for any tax imposed by this title [26 United States Code], or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, **he may require any person, by notice served upon such person or by regulations,** to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show" (emphasis added)

It is clear, from what I have quoted above, that the tax code requires a person "to be liable" before he is required to file a return or statement, and then only if he is "required" to file by regulations prescribed by the Secretary, and then only if the Secretary "require[s] any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient" We have here three conditions precedent that must be met before a person must file a return.

There is no section, line, paragraph or anything else contained in the Internal Revenue Code that says that you and I are required to file a return. I have found no article or section of the Internal Revenue Code (Title 26 of the United States Code [26 USC]) that requires a person ---you and me, to pay to the federal government the federal income taxes on our wages, incomes, salaries, commissions, etc. WAIT!!! I must add here, "Not unless you want to volunteer and voluntarily give the United States government the federal taxes on your wages, income, salaries, commissions, etc." which I don't believe you want to do.

Not only that, but it is my opinion that no person, such as you and I, are required to maintain books and records unless and until he is notified by the Secretary of the Treasury that he do so. A good question here is, "If everyone in this country was required to file a tax return and keep books to show his liability, why would the Secretary have to notify anyone to keep those books and file a return? Wouldn't everyone keep books and file a tax return, without being told to do so?"

Reiterating and repeating what I stated above: The tax code, when referring to income taxes, speaks in terms of "anyone made liable," or "if you are liable," --- then you should do thus and so, such as file a tax return and pay the tax. The problem with this is that, when it comes to the income tax, the tax code does not tell us who is liable. To the contrary, however, when the tax code is talking about a liquor tax or tobacco tax, it comes right out and tells you exactly who is liable.

Examples of this are:

"The distiller or importer of distilled spirits shall be liable for the taxes imposed thereon by section 5001(a)1)." 26 U.S.C. sec. 5005(a).

Or, how much clearer can this be?

"SEC. 5043. COLLECTION OF TAXES ON WINES.

(a) Persons Liable for Payment. - The taxes on wine provided for in this subpart shall be paid-

(1) Bonded wine cellars.- In the case of wines removed from any bonded wine cellar, **by the proprietor** of such bonded wine cellar, except that-

(A) in the case of any transfer of wine in bond . . . the liability for **payment of the tax shall become the liability of the transferee . . .**" (emphasis added.)

Or how about this one:

"SEC. 5703. LIABILITY FOR TAX AND METHOD OF PAYMENT.

(a) Liability for Tax.-

(1) Original Liability.-**The manufacturer or importer of tobacco products and cigarette papers and tubes shall be liable** for the taxes imposed thereon by section 5701." (emphasis added.)

When it comes to wine and cigarettes, and in other areas, such as firearms, the tax code is very clear and explicit as to whom is "liable" for the tax. But not so in the case of "income taxes." "Why is this?" you may ask. The answer is, "Because if the United States government forces you and me to file a tax return and pay the income tax stated therein, that would be unconstitutional." That is, the way the IRS would apply the tax code to you and me would be unconstitutional (assuming we don't sell booze, cigarettes, or guns).

To get around the unconstitutionality of the federal income tax, as it applies to you and me, the American people have been sold a bill of goods, the end result of which is that "we" fill out the Form 1040, write down how much we owe, date the form, and sign it "under penalty of perjury."

The U. S. government then, and rightfully so, assumes that the person who sent in the Form 1040 volunteered to become a "taxpayer" by voluntarily sending it in, and swearing under oath on the Form 1040 (under penalty of perjury) that all of the facts and figures on the form (for example, the amount of tax owed) were true and correct. (Doesn't the form say "Amount owed" with a blank to fill in?) The government need not question the volunteer taxpayer's tax return, sent in under oath. The government merely accepts it, considers it voluntary, and the issue of unconstitutionality does not even come up.

So you can see, and I state here, the tax system in this country and the way it is applied to some persons is totally and completely constitutional. I don't have any argument with that. But not as to you and me (unless you or I are selling wine or importing cigarettes, etc.--that is, some activity that clearly is taxable and the Code says

so and says specifically and with no misunderstanding who is liable for the tax).

To bring up another issue here: Now, all of the foregoing discussion is without regard to whether your being required to file a Form 1040 is a violation of your Fifth Amendment right against self incrimination (which I believe it would be). There are cases on this subject.

The Fifth Amendment says that "No person shall . . . be compelled in any criminal case to be a witness against himself"

In Garner v. United States, the U. S. Supreme Court said:

"The information revealed in the preparation and filing of an income tax return is, for Fifth Amendment analysis, the testimony of a "witness" as that term is used herein." 424 U.S. 648, 656 (1976)

Since the government cannot compel you to be a witness against yourself, and as the Supreme Court has held that the filing of a tax return (the Form 1040, for example) is the same as being a witness against yourself, then it should be clear that if a federal statute (that is, a section of the Internal Revenue Code) compelled you (that is, under penalty of criminal prosecution) to file a tax return, that statute would be unconstitutional.

Therefore, in all of the tax statutes wherein the word "shall" is found, as it is in Section 6001 and Section 6011, cited above, "shall" is construed to mean "may," especially if "may" would make the statute "constitutional." Railroad Company v. Hecht, 95 U.S. 168, 170 (1877); Fort Howard Paper Co. V. Fox River Heights Sanitary Dist., 26 NW2d 661, 666 (Wisc. 1947);

In Ballou v. Kemp, the District of Columbia Court of Appeal stated:

"The word 'shall' in a statute may be construed as 'may' where the connection in which it is used or the relation to which it is put with other parts of the same statute indicates that the legislature intended that it should receive such a construction." 92 F.2d 556, 559 (CA DC 1937).

After all of the foregoing discussion and citations of cases, what is the bottom line?

My opinion and belief is that the so-called "Sixteenth Amendment" to

the Constitution of the United States was not ratified by the required 36 States of the 48 total States. Therefore, it is not an Amendment at all. "People" and government agencies say it is, and it appears in the law books and in books that list the Constitution and the Amendments thereto.

But the so-called Sixteenth Amendment to the Constitution of the United States is not an Amendment. Remember the case that said that the Secretary of State's proclamation that an Amendment has been ratified does not make the Amendment "ratified?" (United States v. Sitka.) The Court stated to the effect, either it was or it wasn't. If it wasn't, it isn't an Amendment. That seems clear enough.

If there is no Sixteenth Amendment, then it is my opinion and belief that I do not have to file a Form 1040, and I don't owe the United States government any income tax on what money I bring in every year.

It is also my opinion and belief that the Internal Revenue Code (the tax code) does not spell out who is liable to file an income tax return and who is liable for the income tax. My feeling is that, if I should get a bill from the income tax collection agency in Norway or Japan, and I have never been in Norway or Japan, and have never done any business in Norway or Japan, then I am not going to send them a signed tax return, under penalty of perjury, stating how much income I made and how much income tax I owe them.

But this is what we do in this country. We volunteer to file and pay the tax that we say, under penalty of perjury, we owe. The government gladly accepts what we say as being true, and takes our tax return and our money. So would Norway and so would Japan, if we sent them a signed, under penalty of perjury tax return with a check.

If you are liable, Section 6001, quoted above, states that you then shall keep records, and make returns and statements, etc. Section 6011, quoted above, states that if you are liable, then you shall make a return or statement, etc. You should be able to see, by now, that if you are not liable, then you should not keep records, make returns, or make a statement. You don't do anything, except, perhaps, send the IRS those 17,000 documents we talked about, and a statement on what you believe.

I sincerely hope that this letter has clarified some issues that you may have regarding the income tax code and the income tax system in this country of ours. I sincerely hope that your eyes are opened to the fact that the Internal Revenue Service pretends that filing a Form 1040 is mandatory, when actually **you** believe that filing is mandatory, and so you do so, and along with filing, pay the tax you say you owe.

Technically, it could be argued that the Internal Revenue Service isn't doing anything illegal. The argument could go, "If you waive your constitutional rights and voluntarily file the Form 1040 and thereby testify against yourself, and pay the income tax amount you say you owe, then why should the government argue with you. It's all there for you to read. The government has put it all out for all of us to read. You and I just haven't read it before, and if we did, we didn't understand what all of that meant. Or, we were too afraid to believe and act on what we thought we read!"

I cannot advise you or tell you not to file a Form 1040. Just as I have decided that for myself, you, too, must decide that for yourself. You now have some facts and arguments to back up and support your beliefs and decisions. However, before you do anything, or don't do anything, I urge you to go to a law library in your city and do a lot of research. To take on such an organization that you may end up taking on (you know who I mean), you must be prepared.

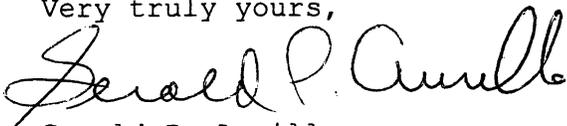
All law schools have a law library. Every State Supreme Court has a law library. Look up the cases I cited throughout this letter, and see for yourself if the cases I cite say what I say they say. See if my facts, arguments, and premises are correct. Decide on your own arguments and premises, based on the facts you find. And, last but not least, if you feel comfortable doing so, follow the procedure outlined in the package containing those 17,000 documents I talked about in this letter.

Also, before you do anything, or don't do anything, I suggest that you seek and obtain professional opinion letters on this subject from other lawyers.

One final thing: talk to your friends and associates about your beliefs, and why you believe the way you do. Many people in this country are searching for the truth. If I were you, though, I would warn my friends that once they learn the truth, they cannot go back to where they were. Some people I tell that to don't want to know the truth and keep on going the way they have been going, which is okay.

May God protect you and yours in your endeavors.

Very truly yours,



Gerald P. Aurillo
GPA:sm

Exhibit BB

From: Brett Bossingham
Elisabeth Bossingham

Sept. 26, 2000

To: Mr. Charles O. Rossotti
Commissioner, Internal Revenue Service
1111 Constitution Avenue NW
Washington D.C. 20224

Dear Commissioner Rossotti:

Recently it has come to my attention that a gentleman by the name of Joseph R. Banister, a former C.I.D. agent with the IRS has conducted an investigation into the income tax laws and discovered some startling revelations. Before sharing with you the information Mr. Banister discovered I would like to briefly relate Mr. Banister's credentials.

Mr. Banister graduated in 1986 from San Jose University with a Bachelor's degree in accounting. He spent three years as a professional tax specialist at KPMG Peat Marwick. Additionally he spent two years in the venture capital industry where he became a licensed Certified Public Accountant in the State of California. In 1993 he left the private business world and became a special agent for the Department of Treasury, Internal Revenue Service, Criminal Investigation Division (IRS-CID) in San Jose, California. Mr. Banister continued in the line of work until February 25, 1999.

However, after submitting a 90-page report relating to his investigation into the federal income tax, and the application thereof, to highest-ranking officers in the IRS and Department of Treasury, Mr. Banister resigned from the Service. Why? Because the IRS's management had utterly refused to refute Mr. Banister's findings in any way and Mr. Banister took his oath to God to "defend and protect the U.S. Constitution from all enemies, domestic or foreign" very seriously and Mr. Banister could not uphold his oath of office while knowing that he was violating it by continuing to enforce a non-existent tax liability.

As you can see, Mr. Banister is trained in tax law as well as an experienced investigator when it comes to investigation and identifying criminal activity. In the report submitted to the government by Mr. Banister, he came to three very important conclusions. First, that filing tax returns and paying individual income taxes was purely voluntary. Next, he came to the conclusion that there was irrefutable proof that the Sixteenth (purported Income Tax) Amendment to the United States Constitution was never ratified. Finally, Mr. Banister reached the conclusion that the United States government finances its operation from the creation of unconstitutional fiat money, and not from the income taxes collected from the people.

Mr. Banister not only made an independent investigation into the income tax laws, and the application thereof, he went to several sources in an attempt to refute the conclusions he came to as set forth above. Originally Mr. Banister's mission was to prove that the above outlined conclusions are wrong, and by doing the research, he could correctly counsel misguided "illegal tax protestors" in an intelligent and concise manner as to why they are showing them the errors of their ways, and bring them into compliance with the law.

What Mr. Banister discovered defied everything he had been taught about the individual income tax laws. After completing his investigation Mr. Banister submitted the aforementioned report fully expecting the United States government to either resolve these issues and present the law and evidence which would prove his conclusions to be erroneous, or, admit to the truth of his report and take the appropriate steps to prevent any further government abuse under the guise of the purported income tax laws. The IRS' response to Mr. Banister's report was absolutely shocking. The highest levels of the IRS in Washington D.C. had blatantly refused to even attempt to respond and refute any of the amazing findings of Mr. Banister's report. This action of the IRS removed any reservations and doubts that Mr. Banister had about the conclusions contained within his report.

Mr. Banister contacted such people as Mr. Bill Benson a former criminal investigator for the state of Illinois tax department. Mr. Benson's criminal expertise was in the area of tax fraud. Mr. Benson was the gentleman responsible for collecting over 17,000 documents evidencing the fraud behind the ratification of the Sixteenth Amendment, along with the fact that the amendment had never received the 3/4 vote required by the states for ratification of the Sixteenth Amendment.

Mr. Banister also contacted other persons such as Bill Conklin, a tax expert in Colorado who has litigated many cases against the IRS to a successful conclusion. Mr. Conklin is not only a trained and experienced paralegal and researcher he is also an English expert. Mr. Banister also accumulated information from tax experts such as Devvy Kid, Free Enterprise Society, and the Freedom Law School to name a few. In a nutshell, Mr. Banister's investigation was professional, thorough and to the point as well as completely supported by the U.S. Constitution, IRS Codes, regulations and manuals, as well as court cases.

Mr. Banister became painfully aware that there was indeed an enormous misapplication and misunderstanding of the Sixteenth Amendment and income tax laws by the IRS on the American People. He became deeply aware as to how deeply the American people have been misinformed and misled about the nature and application of the U.S. Constitution and Income Tax laws.

Given the information I have submitted to you above, I believe it is your duty to conduct an independent investigation into the investigative report submitted to the government by Mr. Banister. Although I fully believe that the issues raised by Mr.

Banister are legal questions that should have been ruled upon by the courts, to our amazement, the courts in cases such as U.S. v. Stahl, 792 F.2d 1438, 1440 (9th Cir, 1986), under the excuse that judicial ruling on these issues "is forbidden by the respect due to a coordinate branch of the government" have ruled that these issues are not legal questions, but "political questions" that should be resolved by our legislatures.

Therefore I trust that you will begin a serious and independent investigation in the above matters consistent with your oath of office. The report of the Congressional Research Service which is authored by Mr. John R. Lucky changes the questions which have been raised by Mr. Banister and others in the past about the income tax and fails to address the issues which were asked about. Therefore I ask you to not simply rely upon and send me a copy of the incomplete and misguided report.

I implore you not to pass your obligations on to the IRS either, but rather, conduct the investigation with personnel from your office without reliance upon IRS' canned answers, which fail to address the questions at hand. You can check into Mr. Banister's report and contact him through his (appropriately named) website, www.freedomabovefortune.com. I would like you to inform me of your findings (not the John R. Lucky Report) on Mr. Banister's report and the actions, which you intend to take as the result of your findings as soon as possible.

Sincerely,

Brett Bossingham
 Elisabeth Bossingham

Elisabeth Bossingham
Brett Bossingham

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 Charles Rossotti Commissioner IRS

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 1111 Constitution Ave. N.W.

City, State, ZIP+4
 WASHINGTON DC 20224

PS Form 3800, July 1999 See Reverse for Instructions

EXHIBIT 581
 PAGE 3 OF 4

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Mr. Charles O. Rossotti
Commissioner, IRS
1111 Constitution AVE N.W.
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C. Signature

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[Handwritten Signature]

- Agent
- Addressee

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- Insured Mail C.O.D.

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PS Form 3811, July 1999

Domestic Return Receipt

102595-99-M-1789

EXHIBIT 6B
PAGE 4 OF 4

Exhibit CC

From: Brett Bossingham
Elisabeth Bossingham

Sept. 26, 2000

[REDACTED] te

To: Barbara Boxer
U.S. Senate
1130 O St., Ste. 2450
Fresno, CA 93721

Dear Senator:

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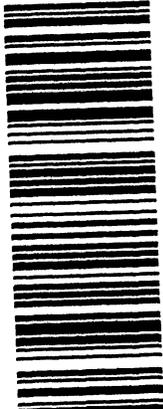
Sincerely,

Brett Bossingham
Elisabeth Bossingham



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		U.S. Postal Service CERTIFIED MAIL RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)	
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		Postage \$ _____ Certified Fee _____ Return Receipt Fee (Endorsement Required) _____ Restricted Delivery Fee (Endorsement Required) _____ Total Postage & Fees \$ _____	
		Name (Please Print Clearly) (To be completed by mailer) Brett & Elisabeth Bossingham	

PS Form 3800, July 1999

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1. Article Addressed to:
 Barbara Boxer
 U.S. Senate Calif.
 1130 O St. Ste. 2450
 Fresno CA 93721

2201

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A. Received by (Please Print Clearly) *J. Campbell* B. Date of Delivery *9-27-2000*

C. Signature *J. Campbell* Agent Addressee

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 If YES, enter delivery address below:

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 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number (Copy from service label) 7099 3220 0010 2370 8191

Exhibit DD

From: Brett Bossingham
Elisabeth Bossingham

Sept. 26, 2000

[REDACTED]
To: President Bill Clinton
The White House
1600 Pennsylvania Ave.
Washington, DC 20500

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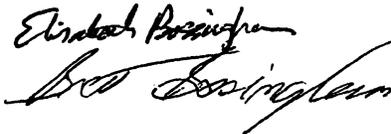
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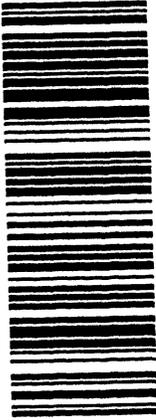
Sincerely,

Brett Bossingham
Elisabeth Bossingham



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3220 0010 2370 8177

U.S. Postal Service
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Article Sent To:
**President Bill Clinton-White House
Washington DC 20500**

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Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

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[Redacted] & Elisabeth Bossingham

PS Form 3800, July 1999 See Reverse for Instructions

EXHIBIT DD
PAGE 3 OF 4

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1. Article Addressed to:

President Bill Clinton
The White House
1600 Pennsylvania Ave NW
Washington DC 20500

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OCT 2 2000

C. Signature

X White House Mail Room
Washington, D.C. 20502

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2. Article Number (Copy from service label) 7099 3220 0010 2370 8177

EXHIBIT DD
PAGE 4 of 4

Exhibit EE

From: Brett Bossingham
Elisabeth Bossingham

Sept. 26, 2000

To: Lawrence H. Summers
U.S. Dept. of the Treasury
1500 Pennsylvania Ave., NW
Washington, DC 20220

Dear Mr. Secretary:

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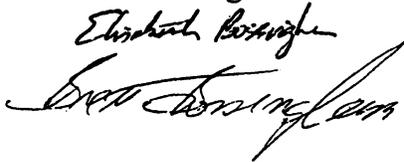
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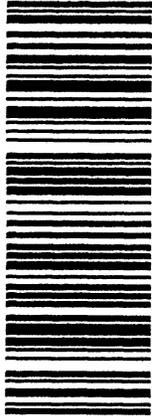
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		Article Sent To: Lawrence Summers Secretary U.S. Treasury Washington DC 20220		
	7099 3220 0010 8184	Postage	\$	Postmark Here
	7099 3270 0010 8184	Certified Fee		
		Return Receipt Fee (Endorsement Required)		
		Restricted Delivery Fee (Endorsement Required)		
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1. Article Addressed to:
Lawrence Summers Secretary
U.S. Treasury
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Washington DC 20220

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10/2

C. Signature

ARC

- Agent
- Addressee

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If YES, enter delivery address below: No

3. Service Type

- Certified Mail Express Mail
- Registered Return Receipt for Merchandise
- Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

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PS Form 3811, July 1999

Domestic Return Receipt

102595-99-M-1789

EXHIBIT 'EE'
PAGE 4 OF 4

Exhibit FF

From: Brett Bossingham
 Elisabeth Bossingham

Sept. 26, 2000

To: Dianne Feinstein
 U.S. Senate
 1130 O St., Ste. 2446
 Fresno, CA 93721

Dear Senator:

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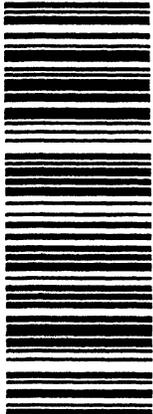
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Brett Bossingham
 Elisabeth Bossingham



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		Article Sent To: Dianne Feinstein U.S. Senate 1130 O St. ste. 2446 Fresno CA 93721	
	3220 0010 2370 8160 3220 0010 2370 8160	Postage \$	Postmark Here
		Certified Fee	
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1. Article Addressed to:
Dianne Feinstein U.S. Senate
1130 O St. Ste. 2446
Fresno CA 93721

2203

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9-27-2000

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 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

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Exhibit GG

From: Brett Bossingham
Elisabeth Bossingham

Sept. 26, 2000



To: George Radanovich
U.S. Representative
2377 W. Shaw Ave. Ste. 105
Fresno CA 93711

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EXHIBIT 'GG'

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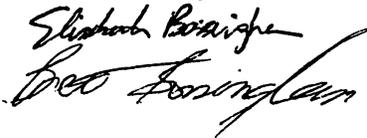
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 Elisabeth Bossingham



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U.S. Postal Service
CERTIFIED MAIL RECEIPT
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Article Sent To:
George Radanovich U.S. Congress
2377 W. Shaw Ave ste 105
Fresno CA 93711

Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Name (Please Print Clearly) (To be completed by mailer)
Brett & Elisabeth Bossingham

EXHIBIT GG
 PAGE 3 of 4

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

George Radanovich
 U.S. REPRESENTATIVE
 377 W. SHAW AVE
 SUITE 105
 ESMO CA 93711

2. Article Number (Copy from service label)

7099 3220 0010 2370
 8153

PS Form 3811, July 1999

Domestic Return Receipt

102595-99-M-1789

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

Kristy Brown 9/27/00

C. Signature

X Kristy Brown Agent Addressee

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below: No

3. Service Type

- Certified Mail Express Mail
- Registered Return Receipt for Merchandise
- Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

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