Benjamin Pezzano
[redacted]
03/10/2026

To Whom It May Concern,

Please find enclosed my **Federal Individual Income Tax Return (Form 1040)** for the year **2025.** Included with this return are:

- One completed **Form 1040**, and
- One **Form 4852**, submitted to **rebut and correct erroneous information** reported by the entity listed as "Payer" on Line 5 of the attached Form 4852, and
- Two 1099-INTs, Corrected, and
- One K-1, Corrected, and
- One 1099 MISC, Corrected

Third parties have erroneously alleged that I received payments arising from engagement in a "trade or business," federal employment, investment, or other federally-connected taxable activities—activities which would bring such payments within the legal meaning of "wages" or "income" as defined in federal law.

At no time during the **2025** tax year did I, **Benjamin Pezzano**, engage in any occupation or activity that would bring me within the definition of an "employee" under 26 USC § 3401(c), or otherwise involve me in any federally privileged activity giving rise to taxable "wages" or "income" under 26 USC §§ 3401(a) or 3121(a). Any payments made to me during that year were exclusively from private, non-federally-connected activity, and are *therefore not taxable under the income tax laws of the United States.*

Accordingly, I hereby **claim a full refund** of all **federal income taxes withheld** during the calendar year **2025**, totaling **$6758.83**, as shown on Line 35a of my enclosed Form 1040. This amount includes **Social Security and Medicare surtaxes** (FICA), which were improperly withheld due to the erroneous characterization of non-taxable private payments as "wages".

I declare under penalty of perjury under the laws of the United States that the statements made in this affidavit and the attached documents are true, correct, and complete to the best of my knowledge and belief.

Sincerely,
Benjamin Pezzano

3-10-26

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

| Your first name and middle initial | Last name | Your social security number |
|---|---|---|
| Benjamin M | Pezzano | [redacted] |
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
| | | |

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] State [redacted] ZIP code [redacted]

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

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status** Check only one box.

☑ Single
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

**Digital Assets** At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☑ No

**Dependents** (see instructions) If more than four dependents, see instructions and check here ☐

| | Dependent 1 | Dependent 2 | Dependent 3 | Dependent 4 |
|---|---|---|---|---|
| (1) First name | | | | |
| (2) Last name | | | | |
| (3) SSN | | | | |
| (4) Relationship | | | | |
| (5) Check if lived with you more than half of 2025 | (a) ☐ Yes (b) ☐ And in the U.S. | (a) ☐ Yes (b) ☐ And in the U.S. | (a) ☐ Yes (b) ☐ And in the U.S. | (a) ☐ Yes (b) ☐ And in the U.S. |
| (6) Check if | ☐ Full-time student ☐ Permanently and totally disabled | ☐ Full-time student ☐ Permanently and totally disabled | ☐ Full-time student ☐ Permanently and totally disabled | ☐ Full-time student ☐ Permanently and totally disabled |
| (7) Credits | ☐ Child tax credit ☐ Credit for other dependents | ☐ Child tax credit ☐ Credit for other dependents | ☐ Child tax credit ☐ Credit for other dependents | ☐ Child tax credit ☐ Credit for other dependents |

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

**Income**

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

If you did not get a Form W-2, see instructions.

| | | | |
|---|---|---|---|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions) | 1a | 0 |
| b | Household employee wages not reported on Form(s) W-2 | 1b | 0 |
| c | Tip income not reported on line 1a (see instructions) | 1c | 0 |
| d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | 1d | 0 |
| e | Taxable dependent care benefits from Form 2441, line 26 | 1e | 0 |
| f | Employer-provided adoption benefits from Form 8839, line 31 | 1f | 0 |
| g | Wages from Form 8919, line 6 | 1g | 0 |
| h | Other earned income (see instructions). Enter type and amount: | 1h | 0 |
| i | Nontaxable combat pay election (see instructions) 1i | | |
| z | Add lines 1a through 1h | 1z | 0 |

Attach Sch. B if required.

| | | | |
|---|---|---|---|
| 2a | Tax-exempt interest 2a | b Taxable interest | 2b 0 |
| 3a | Qualified dividends 3a | b Ordinary dividends | 3b 0 |
| c | Check if your child's dividends are included in 1 ☐ Line 3a | 2 ☐ Line 3b | |
| 4a | IRA distributions 4a | b Taxable amount | 4b 0 |
| c | Check if (see instructions) 1 ☐ Rollover | 2 ☐ QCD 3 ☐ | |
| 5a | Pensions and annuities 5a | b Taxable amount | 5b 0 |
| c | Check if (see instructions) 1 ☐ Rollover | 2 ☐ PSO 3 ☐ | |
| 6a | Social security benefits 6a | b Taxable amount | 6b 0 |
| c | If you elect to use the lump-sum election method, check here (see instructions) ☐ | | |
| d | If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐ | | |
| 7a | Capital gain or (loss). Attach Schedule D if required | | 7a 0 |
| b | Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) | | |
| 8 | Additional income from Schedule 1, line 10 | | 8 0 |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income | | 9 0 |
| 10 | Adjustments to income from Schedule 1, line 26 | | 10 0 |
| 11a | Subtract line 10 from line 9. This is your adjusted gross income | | 11a 0 |

**Tax and Credits**

| | | | |
|---|---|---|---|
| 11b | Amount from line 11a (adjusted gross income) | 11b | 0 |
| 12a | Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent | | |
| b | ☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien | | |
| d | You: ☐ Were born before January 2, 1961 ☐ Are blind | | |
| | Spouse: ☐ Was born before January 2, 1961 ☐ Is blind | | |
| e | Standard deduction or itemized deductions (from Schedule A) | 12e | 15750 |
| 13a | Qualified business income deduction from Form 8995 or Form 8995-A | 13a | 0 |
| b | Additional deductions from Schedule 1-A, line 38 | 13b | 15750 |
| 14 | Add lines 12e, 13a, and 13b | 14 | 0 |
| 15 | Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income | 15 | 0 |
| 16 | Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ | 16 | 0 |
| 17 | Amount from Schedule 2, line 3 | 17 | 0 |
| 18 | Add lines 16 and 17 | 18 | 0 |
| 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 0 |
| 20 | Amount from Schedule 3, line 8 | 20 | 0 |
| 21 | Add lines 19 and 20 | 21 | 0 |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 0 |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0 |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 0 |

Standard deduction for—
- Single or Married filing separately, $15,750
- Married filing jointly or Qualifying surviving spouse, $31,500
- Head of household, $23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

**Payments and Refundable Credits**

| | | | | | |
|---|---|---|---|---|---|
| 25 | Federal income tax withheld from: | | | | |
| a | Form(s) W-2 | 25a | 6758.83 | | |
| b | Form(s) 1099 | 25b | | | |
| c | Other forms (see instructions) | 25c | | | |
| d | Add lines 25a through 25c | | | 25d | 6758.83 |
| 26 | 2025 estimated tax payments and amount applied from 2024 return | | | 26 | 0 |
| | If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): | | | | |
| 27a | Earned income credit (EIC) | 27a | | | |
| b | Clergy filing Schedule SE (see instructions) ☐ | | | | |
| c | If you do not want to claim the EIC, check here ☐ | | | | |
| 28 | Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ | 28 | | | |
| 29 | American opportunity credit from Form 8863, line 8 | 29 | | | |
| 30 | Refundable adoption credit from Form 8839, line 13 | 30 | | | |
| 31 | Amount from Schedule 3, line 15 | 31 | | | |
| 32 | Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits | | | 32 | 0 |
| 33 | Add lines 25d, 26, and 32. These are your total payments | | | 33 | 6758.83 |

If you have a qualifying child, you may need to attach Sch. EIC.

**Refund**

| | | | |
|---|---|---|---|
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 6758.83 |
| 35a | Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐ | 35a | 6758.83 |
| b | Routing number [redacted] c Type: ☑ Checking ☐ Savings | | |
| d | Account number | | |
| 36 | Amount of line 34 you want applied to your 2026 estimated tax | 36 | |

Direct deposit? See instructions.

**Amount You Owe**

| | | | |
|---|---|---|---|
| 37 | Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| 38 | Estimated tax penalty (see instructions) | 38 | |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☐ No

Designee's name | Phone no. | Personal identification number (PIN)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Date 03-10-26 | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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

Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. | Email address

**Paid Preparer Use Only**

Preparer's name | Preparer's signature | Date | PTIN | Check if: ☐ Self-employed

Firm's name | Phone no.

Firm's address | Firm's EIN

Form **4852**
(Rev. September 2020)
Department of the Treasury
Internal Revenue Service

# Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

▶ Attach to Form 1040, 1040-SR, or 1040-X.
▶ Go to *www.irs.gov/Form4852* for the latest information.

OMB No. 1545-0074
Attachment Sequence No. 04

**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.
- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

| 1 Name(s) shown on return | 2 Your social security number |
|---|---|
| Benjamin Pezzano | [redacted] |

3 Address
[redacted]

4 **Enter year in space provided and check one box.** For the tax year ending December 31, 2025,
☑ I have been unable to obtain (or have received an incorrect) Form W-2 **OR** ☐ Form 1099-R.
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

| 5 Employer's or payer's name, address, and ZIP code | 6 Employer's or payer's TIN (if known) |
|---|---|
| Trinet HR XI, INC.<br>Suite 600, 1 Park Place, Dublin, CA 94568-7983 | 30-0869828 |

7 **Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

| | | | | | |
|---|---|---|---|---|---|
| a | Wages, tips, and other compensation | 0 | f | State income tax withheld | 4071.39 |
| b | Social security wages | 0 | | (Name of state) Oregon | |
| c | Medicare wages and tips | 0 | g | Local income tax withheld | 0 |
| d | Social security tips | 0 | | (Name of locality) | |
| e | Federal income tax withheld | 1133.86 | h | Social security tax withheld | 4558.80 |
| | | | i | Medicare tax withheld | 1066.17 |

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

| | | | | | |
|---|---|---|---|---|---|
| a | Gross distribution | | f | Federal income tax withheld | |
| b | Taxable amount | | g | State income tax withheld | |
| c | Taxable amount not determined | ☐ | | (Name of state) | |
| d | Total distribution | ☐ | h | Local income tax withheld | |
| e | Capital gain (included on line 8b) | | | (Name of locality) | |
| | | | i | Employee contributions | |
| | | | j | Distribution codes | |

9 How did you determine the amounts on lines 7 and 8 above?
**Lines 7(a)(b)(c) are corrected as I did not receive any ' wages' as defined in 26 USC §§ 3401(a) and 3121(a). I was not involved in any federally privileged activities. Lines 7(h)(i) are corrected and shall be credited as per 26 USC § 3503**

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
**None**

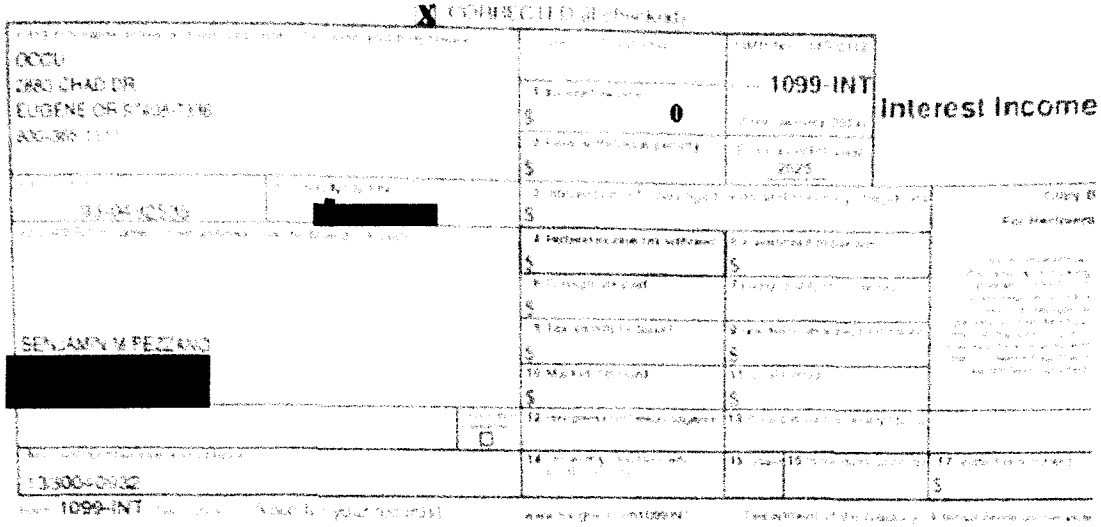
## General Instructions

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to *www.irs.gov/Form4852*.

**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when **(a)** your employer or payer doesn't issue you a Form W-2 or Form 1099-R, or **(b)** an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.


X CORRECTED (if checked)

OCCU
2480 CHAD DR
EUGENE OR 97408-7336

$ 0

1099-INT

Interest Income

[redacted]

BENJAMIN M PECZKO
[redacted]

1099-INT

**This statement is submitted to rebut a document 1099-INT known to have been submitted by the party identified as 'Payer,' which erroneously alleges a payment to the party identified as 'Recipient' of 'gains, profit or income' made in the course of conducting a 'trade or business.' No payments were received by the 'Recipient' from the 'Payer' which were connected with the performance of the functions of public office, or otherwise constitute gains, profits, or income within the meaning of relevant law.**

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

03-10-2026

Oregon
Tina Kotek, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

Date January 26, 2026
Letter ID: L0482669408
Account ID: 003453652-48

BENJAMIN M PEZZANO
[redacted]

**This statement is submitted to rebut a document 1099-INT known to have been submitted by the party identified as 'Payer,' which erroneously alleges a payment to the party identified as 'Recipient' of 'gains, profit or income' made in the course of conducting a 'trade or business.' No payments were received by the 'Recipient' from the 'Payer' which were connected with the performance of the functions of public office, or otherwise constitute gains, profits, or income within the meaning of relevant law.**

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

03-10-2026

[X] CORRECTED

| PAYER's Name, Street Address, City, State and ZIP Code | Payer's RTN(Optional) | 2025 Form. 1099-INT | Interest Income |
|---|---|---|---|
| **Oregon Department Of Revenue**<br>**955 Center Street NE**<br>**Salem OR 97301-2555** | | | Copy B<br>For Recipient<br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| PAYER's Federal Identification Number: 93-6001960 | RECIPIENT's identification Number: [redacted] | 1. Interest income not included in box 3: **0** | |
| RECIPIENT'S Name: BENJAMIN PEZZANO | | 2. Early withdrawal penalty: 0.00 | 3. Interest on U.S. Savings Bonds and Treasury obligations: 0.00 |
| Street Address (including Apt. No.): [redacted] | | 4. Fed. income tax withheld: 0.00 | 5. Investment expenses: 0.00 |
| City, State and Zip: [redacted] | | | |
| Account Number (optional): 003453652-48 | 2nd TIN Not. | 6. Foreign tax paid: 0.00 | 7. Foreign country or U.S. possession: |

651123

# Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2025

For calendar year 2025, or tax year beginning / / 2025 ending / /

## Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

☐ Final K-1 ☒ Amended K-1 OMB No. 1545-0123

### Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code
SOL SEED MUSIC, LLC
[redacted]

C IRS center where partnership filed return

D ☐ Check if this is a publicly traded partnership (PTP)

### Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
[redacted]

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
BENJAMIN PEZZANO
[redacted]

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions)

| | Beginning | Ending |
|---|---|---|
| Profit | 20 % | 20 % |
| Loss | 20 % | 20 % |
| Capital | 20 % | 20 % |

Check if decrease is due to:
☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities

| | Beginning | Ending |
|---|---|---|
| Nonrecourse | $ | $ |
| Qualified nonrecourse financing | $ | $ |
| Recourse | $ | $ |

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L Partner's Capital Account Analysis

| | |
|---|---|
| Beginning capital account | $ |
| Capital contributed during the year | $ |
| Current year net income (loss) | $ |
| Other increase (decrease) (attach explanation) | $ |
| Withdrawals and distributions | $ ( ) |
| Ending capital account | $ |

M Did the partner contribute property with a built-in gain (loss)?
☐ Yes ☐ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

| | |
|---|---|
| Beginning | $ |
| Ending | $ |

### Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

| | | | |
|---|---|---|---|
| 1 | Ordinary business income (loss) | 14 | Self-employment earnings (loss) |
| | 0 | | 0 |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 15 | Credits |
| 4a | Guaranteed payments for services | | |
| 4b | Guaranteed payments for capital | 16 | Schedule K-3 is attached if checked ☐ |
| 4c | Total guaranteed payments | 17 | Alternative minimum tax (AMT) items |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | 18 | Tax-exempt income and nondeductible expenses |
| 6c | Dividend equivalents | | |
| 7 | Royalties | | |
| | 0 | | 0 |
| 8 | Net short-term capital gain (loss) | 19 | Distributions |
| 9a | Net long-term capital gain (loss) | | 0 |
| 9b | Collectibles (28%) gain (loss) | 20 | Other information |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | | |

**This statement is submitted to rebut a document K-1 known to have been submitted by the party identified as 'Partnership,' which erroneously alleges a payment to the party identified as 'Partner' of 'gains, profit or income' made in the course of conducting a 'trade or business.' No payments were received by the 'Partner' from the 'Partnership' which were connected with the performance of the functions of public office, or otherwise constitute gains, profits, or income within the meaning of relevant law.**

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

03-10-2026

☑ CORRECTED (if checked)

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | OMB No. 1545-0116<br>Form 1099-NEC<br>(Rev. April 2025)<br>For calendar year | Nonemployee Compensation |
|---|---|---|---|
| Sol Seed Music, LLC<br>[redacted] | | | |
| PAYER'S TIN<br>46-0945092 | RECIPIENT'S TIN<br>[redacted] | 1 Nonemployee compensation<br>$ 0 | Copy B<br>For Recipient<br>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| RECIPIENT'S name<br>Benjamin Pezzano | | 2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ | |
| Street address (including apt. no.)<br>[redacted] | | 3 Excess golden parachute payments<br>$ | |
| City or town, state or province, country, and ZIP or foreign postal code<br>[redacted] | | 4 Federal income tax withheld<br>$ | |
| Account number (see instructions) | | 5 State tax withheld<br>$<br>$ | 6 State/Payer's state no. |
| | | | 7 State income<br>$<br>$ |

Form 1099-NEC (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

**This statement is submitted to rebut a document 1099-NEC known to have been submitted by the party identified as 'Payer,' which erroneously alleges a payment to the party identified as 'Recipient' of 'gains, profit or income' made in the course of conducting a 'trade or business.' No payments were received by the 'Recipient' from the 'Payer' which were connected with the performance of the functions of public office, or otherwise constitute gains, profits, or income within the meaning of relevant law.**

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

03/10/2026