

Benjamin Pezzano

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

March 15th, 2024

To Whom it May Concern,

Please find enclosed my Individual Tax Return for the year 2023. You will find (one) Form 1040 and (one) Form 4852 which serves to rebut and correct erroneous information on documents known to have been submitted to the IRS by the "Payer" listed on Line 5 of Form 4852.

"Payer" erroneously alleges that I, "Recipient", received payments from "Payer" in the course of or connected to a "Trade or Business", Federal or Federally connected employment, investment, or other Federal taxable activities.

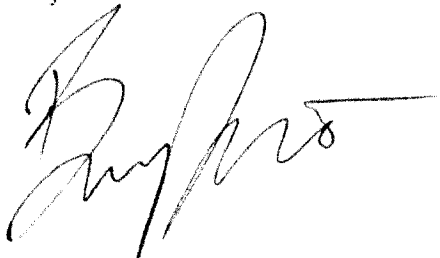
Please also find enclosed (one) K-1 which serves as a correction to an erroneous K-1 that was submitted by Sol Seed Music, LLC. The payments do not constitute any taxable income under relevant Income Tax Law, specifically *Section 3401(a) and Section 3121 (a) of IRC Title 26*.

At no time during the 2023 tax year did I, Benjamin Pezzano, work in an occupation that would meet the definition of an "Employee" as defined in *26 USC 3401(c)*. Any payments made to me were purely private in nature. They do not constitute any taxable income under relevant Income Tax Law, specifically *Section 3401(a) and Section 3121 (a) of IRC Title 26*.

I hereby request a full refund of Federal, Social Security and Medicare tax withheld during the calendar year of 2023.

Under penalty of perjury, I declare these statements and documents are correct and complete to the best of my knowledge and accuracy.

Sincerely,  
Benjamin Pezzano

 3-14-24

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

**2023**

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2023

See separate instructions.

Your first name and middle initial: Benjamin M  
 Last name: Pezzano  
 Your social security number: 5 4 3 5 7 6 1 9 2

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: \_\_\_\_\_  
 Apt. no.: 1  
 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

City, town, or post office. If you have a foreign address, also complete spaces below: \_\_\_\_\_  
 State: \_\_\_\_\_ ZIP code: \_\_\_\_\_

Foreign country name: \_\_\_\_\_ Foreign province/state/country: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status**  Single  Head of household (HOH)  
 Married filing jointly (even if only one had income)  
 Married filing separately (MFS)  Qualifying surviving spouse (QSS)  
 Check only one box.  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, 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

**Standard Deduction** Someone can claim:  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1959  Are blind Spouse:  Was born before January 2, 1959  Is blind

**Dependents** (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**Income**

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	
c Tip income not reported on line 1a (see instructions)	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e Taxable dependent care benefits from Form 2441, line 26	1e	
f Employer-provided adoption benefits from Form 8839, line 29	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions)	1h	
i Nontaxable combat pay election (see instructions)	1i	
z Add lines 1a through 1h	1z	0

2a Tax-exempt interest	2a		b Taxable interest	2b	
3a Qualified dividends	3a		b Ordinary dividends	3b	
4a IRA distributions	4a		b Taxable amount	4b	
5a Pensions and annuities	5a		b Taxable amount	5b	
6a Social security benefits	6a		b Taxable amount	6b	
c If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>		7	
8 Additional income from Schedule 1, line 10				8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9	0
10 Adjustments to income from Schedule 1, line 26				10	
11 Subtract line 10 from line 9. This is your adjusted gross income				11	0
12 Standard deduction or itemized deductions (from Schedule A)				12	13850
13 Qualified business income deduction from Form 8995 or Form 8995-A				13	
14 Add lines 12 and 13				14	13850
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	0

Attach Sch. B if required.

**Standard Deduction for—**  
 • Single or Married filing separately, \$13,850  
 • Married filing jointly or Qualifying surviving spouse, \$27,700  
 • Head of household, \$20,800  
 • If you checked any box under Standard Deduction, see instructions

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	0
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	0
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	0
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	0
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	0

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	6304
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	6304
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	6304

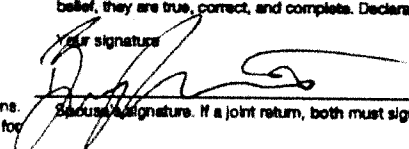
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	6304
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	6304
Direct deposit? See instructions.	<b>b</b>	Routing number [REDACTED]		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the amount you <b>owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	0
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

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

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

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

Joint return? See instructions. Keep a copy for your records.	Your signature 	Date 3-15-24	Your occupation Sales	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) _____
	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: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no. 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](http://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  
Benjamin Pezzano

**2** Your social security number  
[REDACTED]

**3** Address  
[REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2023,  
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  
[REDACTED]

**6** Employer's or payer's TIN (if known)  
[REDACTED]

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

a	Wages, tips, and other compensation	0	f	State income tax withheld	5355.54
b	Social security wages	0		(Name of state) Oregon	
c	Medicare wages and tips	0	g	Local income tax withheld	
d	Social security tips			(Name of locality)	
e	Federal income tax withheld	893.66	h	Social security tax withheld	4384.93
			i	Medicare tax withheld	1025.51

**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	<input type="checkbox"/>		(Name of state)	
d	Total distribution	<input type="checkbox"/>	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 sections 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 section 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](http://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.

2023

For calendar year 2023, or tax year

beginning / / 2023 ending / /

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

See separate instructions.

**Part I Information About the Partnership**

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return: **OGDEN, UT**

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.)  
**543-57-6192**

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
**BENJAMIN M. PEZZANO**

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/Velo), 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 increases (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(b) Gain or (Loss)

Beginning \$

Ending \$

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

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

1 Ordinary business income (loss) 0	14 Self-employment earnings (loss)
2 Net rental real estate income (loss) 0	
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 <input type="checkbox"/>
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	
8 Net short-term capital gain (loss)	19 Distributions
8a Net long-term capital gain (loss)	
8b Collectibles (28%) gain (loss)	20 Other Information
8c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	
*See attached statement for additional information.	

For IRS Use Only

**This statement is submitted to rebut a Schedule K-1 known to have been submitted by the Party identified above 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 believe it is true complete and correct.**

*Benjamin M. Pezzano* 3-13-24