

Brett W. Lackey

[REDACTED]
Trafalgar, Indiana [46181]

March 9, 2023

Department of the Treasury

Internal Revenue Service

Kansas City, MO 64999-0002

Certified Mail # 7018 1130 0000 9576 6183

To IRS Secretary or Representative,

Enclosed you will find my superseding 2022 Individual Income Tax Return Form 1040 as well as two (2) Form 4852, which serve to rebut and correct erroneous information on documents known to have been submitted to the IRS by the parties on Line 5 of each form, referred to as "employer" or "payer." I am submitting this superseding return to correct the amounts listed in error on lines 25a, 25d, 33, 34, and 35a on my original 1040 filing, signed March 3, 2023 and mailed via Certified Mail # 7018 1130 0000 9576 1607, and to provide both Form 4852 with corrections made to boxes 9 and 10.

I, Brett W. Lackey, during 2022 engaged in private sector employment under a contract with a private sector employer. Amounts listed in sections 7 and 8 on both Form 4852 are corrected to reflect the fact that I did not receive "wages" as defined in 26USC §3401(a) and 26USC §3121(a). Neither myself nor my employer are engaged in a [statutory] "Trade or Business" 26USC §7701(a)(26) [performance in a public office 26CFR §53.4946-1(g)(1) and 26 CFR §53.4946-1(g)(2)]; within the statutory United States [District of Columbia] per 26USC §7408(d) [This statutory United States does not include the 50 states of the Union.].

Therefore, the "wages" or payments made to me did not result from any federally taxable activity whatsoever and do not constitute taxable income.

The withheld amounts shown on both Form 4852 are correct as provided to me by the payer and should already be included in the record as provided to you by the payer.

A superseded return is one that is filed after the originally filed return but submitted before the due date, including extensions. (IR-2022-130, June 23, 2022) This filing contains all necessary corrections and should be considered to have replaced my original filing.

I declare under penalty of perjury that these statements and accompanying documents are true, correct, and complete to the best of my knowledge and belief.

Thank you for your time and consideration.

A handwritten signature in black ink that reads "Brett W. Lackey, Executor". The signature is written in a cursive style.

Brett W. Lackey

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) 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:

Your first name and middle initial Brett W.		Last name Lackey		Your social security number	
If joint return, spouse's first name and middle initial Tori A.		Last name Martindale-Lackey			
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Trafalgar			State Indiana	ZIP code	
Foreign country name		Foreign province/state/country		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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 Are blind Spouse: Was born before January 2, 1958 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

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	
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	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	36818.34
6a	Social security benefits	6a	
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	7	
8	Other 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	25900
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	25900
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, \$12,950
 • Married filing jointly or Qualifying surviving spouse, \$25,900
 • Head of household, \$19,400
 • If you checked any box under Standard Deduction, see instructions.

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

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	19824.97
	b	Form(s) 1099	25b	7363.67
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	27188.64
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, 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	27188.64	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	27188.64
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

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	0
	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	Your occupation	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)

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.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-X.

Attachment
Sequence No. 04

▶ Go to www.irs.gov/Form4852 for the latest information.

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 Brett W. Lackey	2 Your social security number
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3 Address

4 Enter year in space provided and check one box. For the tax year ending December 31, 2022,
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 CDM SMITH INC 75 STATE STREET STE 701 BOSTON, MA 02109	6 Employer's or payer's TIN (if known) 04-2473650
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0	f State income tax withheld	3705.69
b Social security wages	0	(Name of state) . IN	
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	10775.92	h Social security tax withheld	7333.87
		i Medicare tax withheld	1715.18

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), and (d) are corrected to reflect that I did not receive "wages" or "tips" as defined in 26 USC §3401(a) and 26 USC §3121(a). Lines 7(e), (f), (g), (h), and (i) were properly reported on the original W-2 by the employer listed on line 5.

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement. Efforts to obtain corrected W-2 were not feasible. Since I am the subject of all payments and withholdings, I am capable of determining and reporting the true and accurate amounts of payments and withholdings, in accordance with IRC 3401, 3121, and others.

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

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

Form **4852**
(Rev. September 2020)

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.

OMB No. 1545-0074

Department of the Treasury
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1 Name(s) shown on return Brett W. Lackey	2 Your social security number
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3 Address

4 Enter year in space provided and check one box. For the tax year ending December 31, 2022,
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 VANGUARD FIDUCIARY TRUST COMPANY P.O. BOX 1101 VALLEY FORGE, PA 19482	6 Employer's or payer's TIN (if known) 23-2186884
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

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

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

a Gross distribution 36818.34	f Federal income tax withheld 7363.67
b Taxable amount 0	g State income tax withheld 0 (Name of state) _____
c Taxable amount not determined <input type="checkbox"/>	h Local income tax withheld 0 (Name of locality) _____
d Total distribution <input checked="" type="checkbox"/>	i Employee contributions 0
e Capital gain (included on line 8b) 0	j Distribution codes 1

9 How did you determine the amounts on lines 7 and 8 above?
Line 8(b) is corrected to reflect that I did not receive "wages" or "tips" as defined in 26 USC §3401(a) and 26 USC §3121(a). Lines 8(a), (c), (d), (e), (f), (g), (h), (i), and (j) were properly reported on the original 1099-R by the retirement plan custodian listed on line 5.

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement. Efforts to obtain a corrected 1099-R were not feasible. Since I am the subject of all payments and withholdings, I am capable of determining and reporting the true and accurate amounts of payments and withholdings, in accordance with IRC 3401, 3121, and others.

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