

Sworn Statement

Gerald J. Langwell and Vicki A. Langwell
SSNs: [REDACTED]
Tax Year: 2021

Certified Mail Tracking Number:
70210350000191558872

Dear Madam or Sir,

The enclosed Form 4852 submitted with my 2021 1040 form is to rebut and correct information on documents known to have been submitted to the IRS by the party on line 5 of form 4852 referred to as "payer," who erroneously alleged that I, Gerald J. Langwell, received "wages" from them connected to a "trade or business."

At no time during the 2021 tax year did I, Gerald J. Langwell, work in an occupation that would meet the definition of an "employee" as defined in 26 USC 3401(c). Therefore, the payments made to me by this "Payer" did not result in "taxable income" or "wages" as defined in 26 USC 3401(a). These allegations are erroneous, as payments made to me by "payer" did not result from any Federal taxable activity and do not constitute any taxable income under relevant tax law.

W2's are explicitly confined to reports of only statutorily defined "wage" payments, and the reports made by the "payer" showed "wages" that did not qualify under 26 USC section 3401(a) and section 3121(a) and are therefore erroneous.

The withheld amount shown is correct and provided to me by "payer" and should already be part of the IRS record as provided to you by the "payer."

Note: Social Security tax withheld and Medicare tax withheld are included in line 25a and 25d of Form 1040 as these monies were withheld from non-taxable payments, I am requesting full refund in the amount listed on line 35a.

There is no evidence whatsoever that "payer" is involved in any activities or a status what would consider payments made to me subject to Federal income excise tax. I do not know why "payer" would report these payments as "income."

Social Security retirement benefit payments received by Vicki A. Langwell are included in the amount entered on Line 6a of Form 1040.

Under penalty of perjury, I declare these statements and accompanying document 4852 true, correct, and complete, to the best of my knowledge.

Signed: [REDACTED] Date: 03/11/2022
Gerald J. Langwell, of my own right and without representation, with explicit reservation of all my rights and without prejudice.

Signed: [REDACTED] Date: 3/11/2022
Vicki A. Langwell (joint filer), of my own right and without representation, with explicit reservation of all my rights and without prejudice.

"wages" defined in 26 USC section 3401(a) and section 3121(a)
"trade or business" defined in 26 USC section 7701(26)
"employee" defined in 26 USC 3401(c)

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Gerald J	Last name Langwell	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial Vicki A	Last name Langwell	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. Albuquerque		State NM
Foreign country name		ZIP code 87110
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

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ▶ ☐ 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, 1957 ☐ Are blind
Spouse: ☒ Was born before January 2, 1957 ☐ Is blind

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

Attach Schedule B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	0.
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	2,123.
	b Taxable interest	2b	40.
	b Ordinary dividends	3b	
	b Taxable amount	4b	
	b Taxable amount	5b	
	b Taxable amount	6b	0.
	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	0.
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . . ▶	9	40.
	10 Adjustments to Income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your adjusted gross income . . ▶	11	40.

Standard Deduction

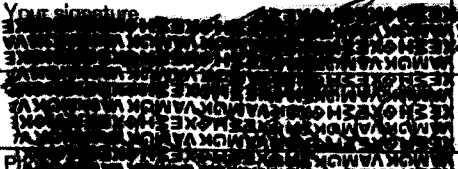
See Standard Deduction Chart on the last page of this form.

12a	Standard deduction or itemized deductions (from Schedule A)	12a	26,450.	
b	Charitable contributions if you take the standard deduction (see instructions)	12b	50.	
c	Add lines 12a and 12b	12c	26,500.	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12c and 13	14	26,500.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	0.	
16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>	16	0.	
17	Amount from Schedule 2, line 3	17		
18	Add lines 16 and 17	18	0.	
19	Nonrefundable 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	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.	
25	Federal income tax withheld from:			
a	Form(s) W-2	25a	15,390.	
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c	25d	15,390.	
26	2021 estimated tax payments and amount applied from 2020 return	26		
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18 to claim the EIC. See instructions ▶ <input type="checkbox"/>	27a		
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits ▶	32		
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	15,390.	

If you have a qualifying child, 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	15,390.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	15,390.
Direct deposit? See instructions.	b	Routing number X X X X X X X X X X c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number X X X X X X X X X X X X X X X X X X		
	36	Amount of line 34 you want applied to your 2022 estimated tax <input type="checkbox"/>	36	
Amount You Owe	37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions <input type="checkbox"/>	37	
	38	Estimated tax penalty (see instructions) <input type="checkbox"/>	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input checked="" 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.			
Joint return? See instructions. Keep a copy for your records.	Your signature 	Date 3/11/22	Your occupation Safety Engineer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Date 3/11/22	Spouse's occupation Retired	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Email address			
	Preparer's signature			

Paid Preparer Use Only	Firm's name ▶ Self-Prepared	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's address ▶	Phone no.		
		Firm's EIN ▶		

Go to www.irs.gov/Form1040SR for instructions and the latest information.

BAA

REV 03/07/22 TTW

Form **1040-SR** (2021)

**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 or 1040X.

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

OMB No. 1545-0074

1 Name(s) shown on return Gerald J. Langwell		2 Your social security number [REDACTED]																																							
3 Address [REDACTED], Albuquerque, NM 87110																																									
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2021</u> I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> 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 NTESS, LLC - 1515 Eubank SE, Albuquerque, NM 87123-1381		6 Employer's or payer's TIN (if known) 85-0087942																																							
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.																																									
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 40%;">a Wages, tips, and other compensation</td><td style="width: 10%; text-align: right;">0</td><td style="width: 40%;">f State income tax withheld</td><td style="width: 10%; text-align: right;">5285.72</td></tr> <tr><td>b Social security wages</td><td style="text-align: right;">0</td><td>(Name of state) New Mexico</td><td></td></tr> <tr><td>c Medicare wages and tips</td><td style="text-align: right;">0</td><td>g Local income tax withheld</td><td style="text-align: right;">0</td></tr> <tr><td>d Social security tips</td><td style="text-align: right;">0</td><td>(Name of locality)</td><td></td></tr> <tr><td>e Federal income tax withheld</td><td style="text-align: right;">13089.87</td><td>h Social security tax withheld</td><td style="text-align: right;">8516.28</td></tr> <tr><td></td><td></td><td>i Medicare tax withheld</td><td style="text-align: right;">1991.71</td></tr> </table>	a Wages, tips, and other compensation	0	f State income tax withheld	5285.72	b Social security wages	0	(Name of state) New Mexico		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	13089.87	h Social security tax withheld	8516.28			i Medicare tax withheld	1991.71	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 40%;">f Federal income tax withheld</td><td style="width: 10%; text-align: right;"></td></tr> <tr><td>g State income tax withheld</td><td style="text-align: right;"></td></tr> <tr><td>(Name of state)</td><td></td></tr> <tr><td>h Local income tax withheld</td><td style="text-align: right;"></td></tr> <tr><td>(Name of locality)</td><td></td></tr> <tr><td>i Employee contributions</td><td style="text-align: right;"></td></tr> <tr><td>j Distribution codes</td><td style="text-align: right;"></td></tr> </table>			f Federal income tax withheld		g State income tax withheld		(Name of state)		h Local income tax withheld		(Name of locality)		i Employee contributions		j Distribution codes	
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8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.																																									
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9 How did you determine the amounts on lines 7 and 8 above? Line 7(a), (b), and (c) were corrected as I did not receive any "wages" as defined in section IRC 3401(a) and section 3121(a). Line 7(e), (f), (h), and (i) were derived from the erroneous W-2 sent to me by the "payer" on line 5. (See 2021 Sworn Statement from Gerald J. Langwell attached)																																									
10 Explain your efforts to obtain Form W-2, Form 1099-R, 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 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 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 also must 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 also will 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.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note: Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit www.SSA.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include: