

USPS CERTIFIED MAIL – RETURN RECEIPT –

JOSEPH R. MCGARTY

APRIL 9, 2022

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0002

Re: 2021 Federal tax return

To IRS Secretary of Representative,

Please notice enclosed 2021 Federal tax return consisting of exactly the following completed documents:

Page(s)	Description
1	This enclosure letter
2	Sworn Statement – Joseph R McGarty
3-4	IRS Form 1040 – Year 2021 (with two W-2's and one 1099-R attached)
5-6	IRS Form 4852 to rebut/correct two erroneous Form W-2's
7	IRS Form 4852 to rebut/correct an erroneous Form 1099-R

I affirm the above statements, notices and instruments to be true, correct and complete to the best of my knowledge and belief.

Signed, this 9<sup>th</sup> day of Aril 2022

Filing Status [X] 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: Joseph R
Last name: McGarty
Your social security number: [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.
City, town, or post office. If you have a foreign address, also complete spaces below.
State: CA
ZIP code:
Foreign country name:
Foreign province/state/county:
Foreign postal code:
Presidential Election Campaign: [ ] You [ ] Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? [X] 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

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main tax form table with 15 rows. Includes sections for Attach Sch. B if required, Standard Deduction for, and various income and deduction lines (1-15).

<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>	<b>0</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>0</b>
<b>19</b>	Nonrefundable 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>	<b>0</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>0</b>
<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>	<b>0</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>8845</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	<b>721</b>
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>9566</b>
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	
<b>27a</b>	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"/>	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or 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>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 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>	<b>9566</b>
<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>	<b>9566</b>
	<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>	<b>9566</b>
Direct deposit? See instructions.	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number _____		
	<b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	<b>0</b>
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

If you have a qualifying child, attach Sch. EIC.

**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	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> 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				

# Sworn Statement

## By Joseph R McGarty

April 9<sup>th</sup> 2022

Dear IRS Secretary or Representative,

Please find enclosed the original filing of my 2021 Tax Year 1040 Return. I've also enclosed two (2) 4852 forms to correct incorrectly reported W-2s and one (1) 4852 form to correct incorrectly reported 1099-R.

The 4852 forms are being submitted to rebut and correct information on these documents that is known to have been submitted to the IRS by "payer" on line 5 of the 4852 form. The W-2 and 1099-R documents erroneously allege that I, Joseph R McGarty, "employee" or "recipient" respectively, received "wages" or payments respectively, from the "payer" during or connected to a "trade or business", federal or federally connected employment, investment, or other taxable activities.

The "wages" or payments made to me, Joseph R McGarty, by the "payer" on the documents, did not result from any federally taxable activity whatsoever and do not constitute any taxable income under relevant Income Tax Law, specifically Section 3401(a) and Section 3121(a) of IRC Title 26. The amounts shown as "federal income tax withheld" are correct according to information provided to me, Joseph R McGarty, by the "payer" and should already be part of IRS records as provided to you by the "payer".

I, Joseph R McGarty, am not of any status or connected with any activity that would render "wages" or payments by the "payer" to me subject to federal income excise tax. I cannot explain the reasons for which the "payer" reported these "wages" or payments as income.

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

Sincerely,

Joseph R McGarty,  
of my own right and without representation, with explicit reservation of all my rights and without prejudice.

4/9/2022

**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.

**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.

<b>1 Name(s) shown on return</b> JOSEPH ROBERT MCGARTY	<b>2 Your social security number</b> [REDACTED]
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**3 Address**  
[REDACTED] CA [REDACTED]

**4 Enter year in space provided and check one box.** For the tax year ending December 31, 2021,  
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.

<b>5 Employer's or payer's name, address, and ZIP code</b> [REDACTED] LOS ANGELES CA 90011	<b>6 Employer's or payer's TIN (if known)</b> [REDACTED]
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**7 Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation . . . . . <u>0</u>	f State income tax withheld . . . . . <u>578</u>
b Social security wages . . . . . <u>0</u>	(Name of state) . <u>CALIFORNIA</u>
c Medicare wages and tips . . . . . <u>0</u>	g Local income tax withheld . . . . . _____
d Social security tips . . . . . <u>0</u>	(Name of locality) _____
e Federal income tax withheld . . . . . <u>1447</u>	h Social security tax withheld . . . . . <u>741</u>
	i Medicare tax withheld . . . . . <u>173</u>

**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?**  
Line 7 (a), (b), (c) and (d) were corrected as I did not receive any "wages" as defined in IRC Section 3401 (a) and Section 3121 (a) and others. Line 7 (e), (f), (h) and (i) were correctly reported on the original W-2 sent to me by the "employer" 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 Form W-2 were not feasible. Nevertheless, since I'm the subject of all payments and withholdings, I'm fully capable of determining and reporting the true and corrected amounts of payments and withholdings, in accordance with IRC Sec. 3401, 3121 & 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](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.

**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](http://www.irs.gov/Form4852) for the latest information.

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<b>1</b> Name(s) shown on return <b>JOSEPH ROBERT MCGARTY</b>	<b>2</b> Your social security number [REDACTED]
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**3** Address  
[REDACTED] CA [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2021,  
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.

<b>5</b> Employer's or payer's name, address, and ZIP code [REDACTED] DES MOINES IA 50392	<b>6</b> Employer's or payer's TIN (if known) [REDACTED]
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**7 Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

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

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

<b>a</b> Gross distribution . . . . .	_____ <b>3605</b>	<b>f</b> Federal income tax withheld . . . . .	_____ <b>721</b>
<b>b</b> Taxable amount . . . . .	_____ <b>0</b>	<b>g</b> State income tax withheld . . . . .	_____ <b>72</b>
<b>c</b> Taxable amount not determined . . . . .	<input type="checkbox"/>	(Name of state) . . . . .	_____ <b>CALIFORNIA</b>
<b>d</b> Total distribution . . . . .	<input type="checkbox"/>	<b>h</b> Local income tax withheld . . . . .	_____
<b>e</b> Capital gain (included on line 8b) . . . . .	_____	(Name of locality) . . . . .	_____
		<b>i</b> Employee contributions . . . . .	_____
		<b>j</b> Distribution codes . . . . .	_____ <b>7</b>

**9** How did you determine the amounts on lines 7 and 8 above?

**Line 8a is earnings from work which does not constitute "wages" as defined in IRC sections 3401(a), 3121 and others. The amount on line 8a is not federally privileged and I hereby dispute as being taxable under IRC sections 6047(d) and 3405(e).**

**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 Form W-2 were not feasible. Nevertheless, since I'm the subject of all payments and withholdings, I'm fully capable of determining and reporting the true and corrected amounts of payments and withholdings, in accordance with IRC Sec. 3401, 3121 & others.**

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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.

**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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<b>1</b> Name(s) shown on return <b>JOSEPH ROBERT MCGARTY</b>	<b>2</b> Your social security number [REDACTED]
--	--

**3** Address  
[REDACTED] CA [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2021,  
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.

<b>5</b> Employer's or payer's name, address, and ZIP code [REDACTED] GARDENA CA 90248	<b>6</b> Employer's or payer's TIN (if known) [REDACTED]
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**7 Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

<b>a</b> Wages, tips, and other compensation . . . . . <u>0</u>	<b>f</b> State income tax withheld . . . . . <u>3255</u>
<b>b</b> Social security wages . . . . . <u>0</u>	(Name of state) . <u>CALIFORNIA</u>
<b>c</b> Medicare wages and tips . . . . . <u>0</u>	<b>g</b> Local income tax withheld . . . . . _____
<b>d</b> Social security tips . . . . . <u>0</u>	(Name of locality) _____
<b>e</b> Federal income tax withheld . . . . . <u>7398</u>	<b>h</b> Social security tax withheld . . . . . <u>5858</u>
	<b>i</b> Medicare tax withheld . . . . . <u>902</u>

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

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

**9** How did you determine the amounts on lines 7 and 8 above?  
Line 7 (a), (b), (c) and (d) were corrected as I did not receive any "wages" as defined in IRC Section 3401 (a) and Section 3121 (a) and others. Line 7 (e), (f), (h) and (i) were correctly reported on the original W-2 sent to me by the "employer" on line 5.

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