

2021 Sworn Statement

Ryan Lance MacCubbin

SSN: [REDACTED]

Attached are corrected forms 4852, 1099-NEC, and 1099-SA, hereby submitted with my 2021 NM PIT-1 to rebut and correct erroneous information supplied to the Internal Revenue Service and New Mexico State and Taxation Revenue Department by the parties listed on forms 4852 line 5, and forms 1099, the forms of which the "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.

The payments made to me by this "Payer" did not result in "taxable income" or "wages" as defined in 26 USC 3401(a).

All evidence to my knowledge conclude that the parties listed as "Payer" on these forms are NOT of a status which would render payments made to me, "Recipient", subject to Federal income excise tax.

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

Signature of "Recipient"



Print Name: *Ryan Lance MacCubbin*

Date: *04/12/2022*

**2021 PIT-1 NEW MEXICO PERSONAL INCOME TAX RETURN**

For the year January 1 - December 31, 2021

or fiscal year beginning F1 ending F2

If amending use Form 2021 PIT-X.



1a Print your name (first, middle, last)  
Ryan, Lance, MacCubbin

2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.  
[Redacted], MacCubbin

3a  If the address is new or changed, mark this box.

Mailing Address (Number and street)  
[Redacted]

3b City Albuquerque State NM Postal/ZIP Code [Redacted]

3c If foreign address, enter country Foreign province and/or state

3d

5.  **EXEMPTIONS:** Taxpayer, spouse, dependents, and other dependents reported on federal Form 1040. If you are a dependent or other dependent of another taxpayer, enter 00. (See instructions)

6a  **EXTENSION OF TIME TO FILE:** If you have a federal or state extension, mark box 6a and enter the extension date in box 6b.

**8. DEPENDENTS AND OTHER DEPENDENTS. As listed on your federal return.**  
(You must report the first 5 dependents and other dependents in this table. Use Schedule PIT-S for additional entries.)

First name	Column 1 Last name	Column 2 Dependent's SSN	Column 3 Date of birth (MM/DD/CCYY)

SOCIAL SECURITY NUMBER  
1b [Redacted] 1c  Blind 1d  Age 65 or over 1e  Residency status R 1f [Redacted] Taxpayer's date of birth

2b [Redacted] 2c  Blind 2d  Age 65 or over 2e  Residency status R 2f [Redacted] Spouse's date of birth

4. If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on this return, enter below the name and social security number of final person. You must also attach Form RPD-41083.  
4a Name [Redacted]  
4b SSN [Redacted]

If taxpayer or spouse died before this return is filed, enter date of death.  
4c Taxpayer's date of death [Redacted]  
4d Spouse's date of death [Redacted]

Residency status:  
For taxpayer and spouse (1e and 2e), enter:  
R if Resident  
N if Non-Resident  
F if First-Year Resident  
P if Part-Year Resident

**7. FILING STATUS. Mark only one box.**

(1) Single  
 (2) Married filing jointly  
 (3) Married filing separately (Enter spouse's name and social security number in 2a and 2b.)  
 (4) Head of household (Enter name of person qualifying you as head of household if that person is not counted as a qualified dependent on your federal return.)  
 (4a)  
 (5) Qualifying widow(er) with dependent child

9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040 or 1040SR, line 11).....	9	<u>0</u>
10. If you itemized your federal deduction amount, enter the amount of state and local tax deduction claimed on federal Form 1040, Schedule A, line 5a. See the worksheet in the instructions.....	+	10
11. Total Additions to federal adjusted gross income (PIT-ADJ, line 5). Attach PIT-ADJ.....	+	11 <u>0</u>
12. Federal standard or itemized deduction amount (from federal Form 1040, line 12).....	-	12 <u>12,550.00</u>
12a. If you itemized, mark the box.....	12a	<input type="checkbox"/>
13. Deduction for certain dependents. See the worksheet in the instructions.....	-	13
14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions.....	-	14
15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 23). Attach PIT-ADJ.....	-	15
16. Medical care expense deduction. See PIT-1 instructions.....	-	16
You must complete both lines 16 and 16a or the deduction will be denied.		
16a. Unreimbursed and uncompensated medical care expenses.....	16a	<u>[Redacted]</u>
17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16.....	=	17 <u>0</u>
18. New Mexico tax on amount on line 17 or from PIT-B, line 14.....		18
18a. From Tax Rate Table = R. From PIT-B, line 14 = B. ....	18a	<input type="checkbox"/>
19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions.....	+	19
20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. Include a copy of other state's return. See PIT-1 instructions.....	-	20
21. Business-related income tax credits applied, from Schedule PIT-CR, line A. Attach PIT-CR.....	-	21
22. NET NEW MEXICO INCOME TAX. Add lines 18 and 19, then subtract lines 20 and 21. Cannot be less than zero.....	=	22 <u>0</u>

Electronic filers: If you file your New Mexico Personal Income Tax return online and also pay tax due online, your due date is May 02, 2022. All others must file by April 18, 2022. See PIT-1 instructions for details.

Continue on the next page.

**2021 PIT-1** (page 2)  
**NEW MEXICO PERSONAL INCOME TAX RETURN**



YOUR SOCIAL SECURITY NUMBER

[Redacted Social Security Number]

Do not submit a photocopy of this form to the Department. Submit only original forms and keep a copy for your records. If submitting this return by mail, send to:

New Mexico Taxation and Revenue Department  
 P. O. Box 25122  
 Santa Fe, New Mexico 87504-5122

23. The amount on line 22 from page 1.....	23	0
24. Total claimed on rebate and credit schedule (PIT-RC, line 25 ), Attach PIT-RC.....	24	0
25. Working families tax credit. (You must complete both lines 25 and 25a or the deduction will be denied.)..... +	25	0
25a. The amount of federal earned income credit (EIC) reported on your 2021 federal income tax return.....	25a	[Redacted]
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. Attach PIT-CR..... +	26	
27. New Mexico income tax withheld. Attach annual statements of income and withholding..... +	27	2,094.05
28. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or RPD-41286..... +	28	
29. New Mexico income tax withheld from a pass-through entity. Attach 1099-Misc or RPD-41359..... +	29	
30. 2021 estimated income tax payments. See PIT-1 instructions..... +	30	
31. Other Payments..... +	31	
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31..... =	32	2,094.05
33. TAX DUE. If line 23 is greater than line 32, enter the difference here.....	33	0
34. Penalty on underpayment of estimated tax. If you want penalty computed for you, leave blank..... +	34	
35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box. Attach RPD-41272.....	35	[ ]
36. Penalty. See PIT-1 instructions. If you want penalty computed for you, leave blank..... +	36	
37. Interest. See PIT-1 instructions. If you want interest computed for you, leave blank..... +	37	
38. TAX, PENALTY, AND INTEREST DUE. Add lines 33, 34, 36, and 37..... =	38	0
39. OVERPAYMENT. If line 23 is less than line 32, enter the difference here.....	39	2,094.05
40. Refund voluntary contributions (PIT-D, line 19). Attach PIT-D..... -	40	
41. Amount from line 39 you want applied to your 2022 Estimated Tax..... -	41	0
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41..... =	42	2,094.05

**!! REFUND EXPRESS !!** HAVE IT DIRECTLY DEPOSITED! SEE INSTRUCTIONS AND COMPLETE ALL QUESTIONS IN THIS BLOCK.

RE.1 Routing number: [Redacted]

RE.2 Account number: [Redacted]

RE.3 Type: Choose one.  
 Checking  Mark X by your choice.  
 Savings

REQUIRED: You must answer this question.  
 WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.  
 RE.4 YES  NO

I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature 	Date 04/12/2022
Driver's License, State ID No. or enter "NONE" or "DECLINED" [Redacted]	State NM Expiration Date [Redacted]
Spouse's signature	Date
Spouse's Driver's License, State ID No. or enter "NONE" or "DECLINED"	State Expiration Date

(If filing jointly, BOTH must sign even if only one had income.)

Taxpayer's phone number \_\_\_\_\_

Taxpayer's email address \_\_\_\_\_

**Paid preparer's use only:**

Signature of preparer \_\_\_\_\_ Date \_\_\_\_\_

P.1 Firm's name (or yours, if self-employed) \_\_\_\_\_

P.2 NMBTIN \_\_\_\_\_

P.3 Preparer's PTIN \_\_\_\_\_

P.4 FEIN \_\_\_\_\_

P.5 Preparer's phone number \_\_\_\_\_

P.6  Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.

**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

▶ Attach to Form 1040, 1040-SR, or 1040-X.  
 ▶ Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

**1** Name(s) shown on return  
**Ryan Lance MacCubbin**

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

**3** Address  
 [REDACTED] Albuquerque, NM [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.

**5** Employer's or payer's name, address, and ZIP code  
 [REDACTED] LLC, [REDACTED] Charlotte, NC [REDACTED]

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

**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>2074.93</u>
<b>b</b> Social security wages	<u>0</u>	(Name of state)	<u>NM</u>
<b>c</b> Medicare wages and tips	<u>0</u>	<b>g</b> Local income tax withheld	<u></u>
<b>d</b> Social security tips	<u>0</u>	(Name of locality)	<u></u>
<b>e</b> Federal income tax withheld	<u>1647.21</u>	<b>h</b> Social security tax withheld	<u>3910.47</u>
		<b>i</b> Medicare tax withheld	<u>914.57</u>

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

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

**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 Ryan MacCubbin attached).

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
None. W-2 was issued before "wages" error was noted.

**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 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 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 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](http://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 1040-X, 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:

**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.

**1** Name(s) shown on return  
**Ryan Lance MacCubbin**

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

**3** Address  
[REDACTED] **Albuquerque, NM** [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.

**5** Employer's or payer's name, address, and ZIP code  
**LLC, [REDACTED] Red Bank, NJ [REDACTED]**

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

**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>19.12</u>
<b>b</b> Social security wages	<u>0</u>	(Name of state)	<u>NM</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>21.86</u>	<b>h</b> Social security tax withheld	<u>73.41</u>
		<b>i</b> Medicare tax withheld	<u>17.17</u>

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

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

**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 Ryan MacCubbin attached).

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None. W-2 was issued before "wages" error was noted.

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**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 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 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](http://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 1040-X, 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:

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, county, ZIP or foreign postal code, and telephone no.  [REDACTED] Inc. San Francisco, CA [REDACTED]		OMB No. 1545-0118 Form <b>1099-NEC</b> (Rev. January 2022) For calendar year 20 <u>21</u>		<b>Nonemployee Compensation</b>	
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	1 Nonemployee compensation \$ 0.00			
RECIPIENT'S name  Ryan MacCubbin Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code Albuquerque, NM [REDACTED]		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/> 3 4 Federal income tax withheld \$ 0.00		<b>Copy 1 For State Tax Department</b>	
Account number (see instructions) [REDACTED]		5 State tax withheld \$ 0.00	6 State/Payer's state no.		

Form **1099-NEC** (Rev. 1-2022) [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service

This corrected form 1099-NEC is submitted to rebut a document known to have been submitted by the party identified above as "payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of gains, profit, or income made in the course of a "Trade or Business" 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, correct and complete.

  
Ryan Lince MacCubbin  
04/12/2022

CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  [REDACTED] Kansas City, MO [REDACTED]		OMB No. 1545-1517 Form <b>1099-SA</b> (Rev. November 2019) For calendar year 20 21		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN [REDACTED]	1 Gross distribution \$ 0.00	2 Earnings on excess cont. \$ 0.00	
RECIPIENT'S name  Ryan MacCubbin Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code Albuquerque, NM [REDACTED] Account number (see instructions) [REDACTED]		3 Distribution code  1	4 FMV on date of death \$ 0.00	Copy B For Recipient  This information is being furnished to the IRS.
		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		

Form **1099-SA** (Rev. 11-2019) (keep for your records) [www.irs.gov/Form1099SA](http://www.irs.gov/Form1099SA) Department of the Treasury - Internal Revenue Service

This corrected form 1099-SA is submitted to Rebut a document known to have been submitted by the party identified above as a "payer" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of gains, profit, or income made in the course of a "Trade or Business" 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, correct and complete.

Ryan Lance MacCubbin

04/12/2022