

2018 Sworn Statement

Ryan Lance MacCubbin

SSN: [REDACTED]

Attached is a corrected form 4852 hereby submitted with my 2018 NM PIT-1, 1040 already submitted to the Internal Revenue Service, to rebut and correct erroneous information supplied to the IRS and New Mexico State and Taxation Revenue Department by the party listed on form 4852 line 5, 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 from any Federal taxable activity whatsoever and do not constitute any "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, nor am I connected to any "federal" entity whatsoever.

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:

Date:

2018 PIT-1 NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2018

or fiscal year beginning F1 ending F2

If amending use Form 2018 PIT-X.



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

1b SOCIAL SECURITY NUMBER

1c Blind

1d Age 65 or over

1e Residency status R

1f Taxpayer's date of birth 1/1

2a Print your spouse's name (first, middle, last), if married filing separately, include spouse.

2b

2c Blind

2d Age 65 or over

2e Residency status

2f Spouse's date of birth

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

3b Mailing Address (Number and street)

3c City Albuquerque State NM Postal/ZIP Code

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

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 that person. You must also attach Form RPD-41083.

4a Name

4b SSN

If taxpayer or spouse died before this return is filed, enter date of death. →

4c Taxpayer's date of death

4d Spouse's date of death

Residency status: For taxpayer and spouse (1e and 2e), enter:
 R if RESIDENT
 N if NON-RESIDENT
 F if FIRST-YEAR RES.
 P if PART-YEAR RES.

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 the box and enter the extension date. 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) |
|------------|-----------------------|-----------------------------|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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, line 7)..... 9

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

12. Federal standard or itemized deduction amount (from federal Form 1040, line 8) - 12

12a. If you itemized, mark the box..... 12a

13. Federal exemption amounts are suspended for tax years 2018 through 2025 by the Federal Tax Cuts and Jobs Act. The amount on this line is zero (0) until the expiration date..... - 13 0

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 22). Attach PIT-ADJ..... - 15

16. Medical care expense deduction. See PIT-1 instructions. You must complete both lines 16 and 16a or the deduction will be denied.

16a. Unreimbursed and uncompensated medical care expenses..... 16a

17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 14, 15 and 16. Cannot be less than zero. = 17

18. New Mexico tax on amount on line 17 or from PIT-B, line 14..... 18

18a. From Rate Table = R. From PIT-B, line 14 = B. 18a

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

Electronic filers: If you file your New Mexico Personal Income Tax return online and also pay tax due online, your due date is April 30, 2019. All others must file by April 15, 2019. See PIT-1 instructions for details.

Continue on the next page.

2018 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

THIS BOX IS INTENTIONALLY LEFT BLANK

| | | |
|--|-----|------------|
| 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 | |
| 25. Working families tax credit. (You must complete both lines 25 and 25a or the deduction will be denied.)..... | 25 | |
| 25a. The amount of federal earned income credit (EIC) reported on your 2018 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 | |
| 28. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or RPD-41285..... | 28 | |
| 29. New Mexico income tax withheld from a pass-through entity. Attach 1099-Misc or RPD-41359..... | 29 | |
| 30. 2018 estimated income tax payments. See PIT-1 instructions..... | 30 | |
| 31. Other Payments..... | 31 | |
| 32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31..... | 32 | 822.56 |
| 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 | 0 |
| 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 | [Redacted] |
| 36. Penalty. See PIT-1 Instructions. If you want penalty computed for you, leave blank..... | 36 | 0 |
| 37. Interest. See PIT-1 instructions. If you want interest computed for you, leave blank..... | 37 | 0 |
| 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 | 822.56 |
| 40. Refund voluntary contributions (PIT-D, line 17). Attach PIT-D..... | 40 | |
| 41. Amount from line 39 you want applied to your 2019 Estimated Tax..... | 41 | |
| 42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41..... | 42 | 822.56 |

!! 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

RE.4 YES NO

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.

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 |
| REQUIRED: DRIVER'S LICENSE, STATE ID No. or "NONE" State: NM Expiration Date | |
| Spouse's signature | Date |
| REQUIRED: SPOUSE'S DRIVER'S LICENSE, STATE ID No. or "NONE" 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 NM CRS identification number _____

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-X.
▶ Go to 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, 2018,
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] Innovations LLC [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 | <u>0</u> | f State income tax withheld | <u>822.56</u> |
| b Social security wages | <u>0</u> | (Name of state) | <u>New Mexico</u> |
| c Medicare wages and tips | <u>0</u> | g Local income tax withheld | <u>0</u> |
| d Social security tips | <u>0</u> | (Name of locality) | |
| e Federal income tax withheld | <u>1547.07</u> | h Social security tax withheld | <u>3162.48</u> |
| | | i Medicare tax withheld | <u>739.68</u> |

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

| | | | |
|---|-----------------------------|--------------------------------------|-----------------------------|
| a Gross distribution | <u> </u> | f Federal income tax withheld | <u> </u> |
| b Taxable amount | <u> </u> | g State income tax withheld | <u> </u> |
| c Taxable amount not determined | <input type="checkbox"/> | (Name of state) | <u> </u> |
| d Total distribution | <u> </u> | h Local income tax withheld | <u> </u> |
| e Capital gain (included on line 8b) | <input type="checkbox"/> | (Name of locality) | <u> </u> |
| | | i Employee contributions | <u> </u> |
| | | j 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 2018 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.

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 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. 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: