

2019 Sworn Statement

Ryan Lance MacCubbin

SSN. [REDACTED]

Attached are corrected forms 4852 hereby submitted with my 2019 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 parties listed on forms 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 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"

[REDACTED SIGNATURE]

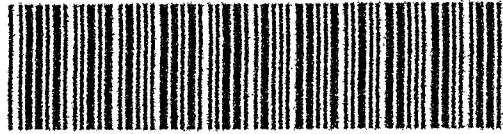
Print Name: *Ryan Lance MacCubbin*

Date: *07/09/2020*

2019 PIT-1 NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2019

or fiscal year beginning F1 ending F2
If amending use Form 2019 PIT-X.



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

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

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

5b Mailing Address (Number and street)
[REDACTED]
City Albuquerque State NM Post/ZIP Code [REDACTED]
If foreign address, enter country Foreign province and/or state

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)

EXTENSION OF TIME TO FILE

6a If you have a federal or state extension, mark the box and enter the extension date. 6b [REDACTED]

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.)

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

SOCIAL SECURITY NUMBER [REDACTED] Age 65 or over Residency status R Taxpayer's date of birth [REDACTED]

[REDACTED] [REDACTED] [REDACTED] Spouse's date of birth [REDACTED]

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.
If taxpayer or spouse died before this return is filed, enter date of death.
Taxpayer's date of death [REDACTED]
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 RES. P if PART-YEAR RES.
Name [REDACTED]
SSN [REDACTED]

7. FILING STATUS. Mark only one box.

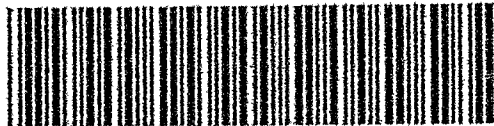
- (1) Single
- (2) Married filing jointly
- (3) Married filing separately (Enter spouse's name and social security number in 2a and 2b.)
- (4) Head of household (Enter name of person qualifying you as head of household if that person is not counted as a qualified dependent on your federal return.)
-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

- 9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040 or 1040SR, line 8b) 9 884.00
- 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 9) 12 12,200.00
- 12a. If you itemized, mark the box 12a
- 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 22). 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 [REDACTED]
- 17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16. Cannot be less than zero. 17 0
- 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 0

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, 2020. All others must file by April 15, 2020. See PIT-1 instructions for details.

Continue on the next page.

2019 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	
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 2019 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	1,112.94
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. 2019 estimated income tax payments. See PIT-1 instructions.....	30	
31. Other Payments.....	31	
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31.....	32	1,112.94
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	1,112.94
40. Refund voluntary contributions (PIT-D, line 17). Attach PIT-D.....	40	
41. Amount from line 39 you want applied to your 2020 Estimated Tax.....	41	0
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41.....	42	1,112.94

II REFUND EXPRESS **II 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: Checking Savings Mark X by your choice

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 [Signature]	Date 07/09/2020
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" [Redacted]	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 _____

P1 Firm's name (or yours, if self-employed) _____

P2 NM CRS identification number _____

P3 Preparer's PTIN _____

P4 FEIN _____

P5 Preparer's phone number _____

P6 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.**

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] **4** Enter year in space provided and check one box. For the tax year ending December 31, 2019

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 **6** Employer's or payer's TIN (if known)
[REDACTED] **Group, LLC** [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>365.78</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>365.21</u>	h Social security tax withheld	<u>1077.60</u>
		i Medicare tax withheld	<u>252.03</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	<input type="checkbox"/>	h Local income tax withheld	<u></u>
e Capital gain (included on line 8b)	<u></u>	(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 2019 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:

**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 your 2019 in space provided and check one box. For the tax year ending December 31, 2019,
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	0	f State income tax withheld	746.66
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	717.01	h Social security tax withheld	1721.66
		i Medicare tax withheld	402.70

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?
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10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None.

General Instructions

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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.

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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:

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no. NEW MEXICO DEPARTMENT OF WORKFORCE SOLUTIONS CC 4089 PC210 PO BOX 1928 ALBUQUERQUE, NEW MEXICO 87103		1 Unemployment Compensation \$ 884.00	OMB No. 1545-0120 2019 Form 1099-G	Certain Government Payments COPY B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S federal identification number [REDACTED]		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S identification number [REDACTED]		4 Federal income tax withheld \$ 88.00	5 RTAA payments \$	6 Taxable grants \$
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Ryan Adee Culhlin [REDACTED] ALBUQUERQUE, NM [REDACTED]		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
Account number (see instructions)		9 Market gain \$	10a State NM 10b State identification no.	
		11 State income tax withheld \$ 0.00	\$	

Form 1099-G (keep for your records) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the total unemployment compensation paid to you this year. Combine the box 1 amounts from all Forms 1099-G and report the total as income on the unemployment compensation line of your tax return. Except as explained below, this is your taxable amount. If you are married filing jointly, each spouse must figure his or her taxable amount separately. If you expect to receive these benefits in the future, you can ask the payer to withhold federal income tax from each payment. Or, you can make estimated tax payments. For details, see Form 1040-ES. If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and received a payment from that program, the payer must issue a separate Form 1099-G to report this amount to you. If you itemize deductions, you may deduct your contributions on Schedule A (Form 1040) as taxes paid. If you do not itemize, you only need to include in income the amount that is in excess of your contributions.

Box 2. Shows refunds, credits, or offsets of state or local income tax you received. It may be taxable to you if you deducted the state or local income tax paid on Schedule A (Form 1040). Even if you did not receive the amount shown, for example, because: (a) it was credited to your state or local estimated tax, (b) it was offset against federal or state debts, (c) it was offset against other offsets, or (d) you made a charitable contribution from your refund, it is still taxable if it was deducted. If you received interest on this amount, you may receive Form 1099-INT for the interest. However, the payer may include interest of less than \$600 in the blank box next to Box 9 on Form 1099-G.

Regardless of whether the interest is reported to you, report it as interest income on your tax return. See your tax return instructions.

Box 3. Identifies the tax year for which the box 2 refunds, credits, or offsets shown were made. If there is no entry in this box, the refund is for 2018 taxes.

Box 4. Shows backup withholding or withholding you requested on unemployment compensation, Commodity Credit Corporation (CCC) loans, or certain crop disaster payments. Generally, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows reemployment trade adjustment assistance (RTAA) payments you received. Include on Form 1040 on the "Other income" line. See the Form 1040 instructions.

Box 6. Shows taxable grants you received from a federal, state, or local government.

Box 7. Shows your taxable Department of Agriculture payments. If the payer shown is anyone other than the Department of Agriculture, it means the payer has received a payment, as a nominee, that is taxable to you. This may represent the entire agricultural subsidy payment received on your behalf by the nominee, or it may be your pro rata share of the original payment. See Pub. 225 and the instructions for Schedule F (Form 1040) for information about where to report this income. Partnerships, see Form 8825 for how to report.

Box 8. If this box is checked, the amount in box 2 is attributable to an income tax that applies exclusively to income from a trade or business and is not a tax of general application. If taxable, report the amount in box 2 on Schedule C or F (Form 1040), as appropriate.

Box 9. Shows market gain on CCC loans whether repaid using cash or CCC certificates. See the instructions for Schedule F (Form 1040).

Boxes 10a-11. State income tax withheld reporting boxes.
Future developments. For the latest information about developments related to Form 1099-G and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099G.