

ALEJANDRO PUGLIA
11402 NW 41ST STREET SUITE 211
DORAL, FL 33178

June 19, 2024

325 LEXINGTON AVE, APT 6C
New York,

Thank you for choosing our firm to prepare your income tax returns for tax year 2023. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2023 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2023, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.


If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

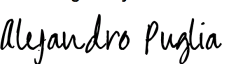
If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2023 tax return. We appreciate your business.

Sincerely,

DocuSigned by:

828B39005B4644B...
LUIS R SMITH

Accepted by:

DocuSigned by:

206DB35F45B046F...
ALEJANDRO PUGLIA

Date 6/20/2024

Date

Form **8878**
Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization for
Form 4868 or Form 2350**ERO must obtain and retain completed Form 8878.
Go to www.irs.gov/Form8878 for the latest information.

OMB No. 1545-0074

2023

Submission Identification Number (SID): 6560782024171nopygb9

Taxpayer's name

ALEJANDRO PUGLIA

Spouse's name

Social security number

697-81-4876

Spouse's social security number

Part I Information From Extension Form — Tax Year Ending December 31, 2023 (Whole dollars only)

Check the box and complete the line(s) for the form you authorize your ERO to sign and file. Check only one box.

- 1 ☒ **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.
Amount you are paying from Form 4868, line 7 1 0
- 2 ☐ **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return
- a I request an extension of time until this date as shown on Form 2350, line 1 2a
- b Amount you are paying from Form 2350, line 5 2b

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information from my electronic application for extension of time to file. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send this form to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the form. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize TAXES USA to enter or generate my PIN 14876 as my
ERO firm name Enter five digits, but don't enter all zeros

signature for my electronic application for extension of time to file for the tax year ending December 31, 2023.

- ☐ I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2023. Check this box **only** if you are entering your own PIN and your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature: Alejandro Puglia Date: 6/20/2024
200D035F15B040F...**Spouse's PIN: check one box only**

- ☐ I authorize to enter or generate my PIN as my
ERO firm name Enter five digits, but don't enter all zeros

signature for my electronic application for extension of time to file for the tax year ending December 31, 2023.

- ☐ I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2023. Check this box **only** if you are entering your own PIN and your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature: Date:

Practitioner PIN Method for Form 4868 Only—continue below**Part III Certification and Authentication — Practitioner PIN Method for Form 4868 Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

65607888662

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic **Form 4868** and electronic funds withdrawal for the taxpayer(s) indicated above. I confirm that I am submitting **Form 4868** in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature: 200D035F15B040F... Date: 6/19/2024

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

HTA Form **8878** (2023)

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ▶ **ERO must obtain and retain completed Form 8879.**
 ▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶ 6560782024171nopyf65

Taxpayer's name ALEJANDRO PUGLIA	Social security number 697-81-4876
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1 115,768
2 Total tax	2 17,860
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3 38,296
4 Amount you want refunded to you	4 20,436
5 Amount you owe	5 0

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize TAXES USA to enter or generate my PIN 14876
 ERO firm name
 as my signature on the income tax return (original or amended) I am now authorizing.
 Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Alejandro Puglia Date ▶ 6/20/2024
 200DD35F13B040F...

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____
 ERO firm name
 as my signature on the income tax return (original or amended) I am now authorizing.
 Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 65607888662
 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ [Signature] Date ▶ 4/4/2024
 020B000005D4041B...

ERO Must Retain This Form — See Instructions**Don't Submit This Form to the IRS Unless Requested To Do So****For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8879** (Rev. 01-2021)



Department of Taxation and Finance

New York State E-File Signature Authorization for Tax Year 2023

For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.

Taxpayer's name ALEJANDRO PUGLIA	Spouse's name (jointly filed return only)
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Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, and NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2023 Form IT-370 and Tax Year 2024 Form IT-2105*.

Part A – Tax return information

- 1 Federal adjusted gross income (from applicable line).....
- 2 Refund
- 3 Amount you owe
- 4 Financial institution routing number
- 5 Financial institution account number
- 6 Account type: ☐ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

1.	115,768.
2.	0.
3.	615.
4.	
5.	

Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2023 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2023 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the

IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2023 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Taxpayer's signature <i>Alejandro Puglia</i>	Date 6/20/2024
Spouse's signature (jointly filed return only)	Date

Part C – Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2023 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2023 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2023 New York State electronic return

is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2023 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Do not mail Form TR-579-IT to the Tax Department:

EROs must keep this form for three years and present it to the Tax Department upon request.

ERO's signature <i>[Signature]</i>	Print name LUIS R SMITH	Date 6/19/2024
Paid preparer's signature <i>[Signature]</i>	Print name LUIS R SMITH	Date 6-19-2024