

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

June 19, 2025

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,

LUIS R SMITH

Accepted by:

Date _____

Date _____

Federal Tax Return

ALEJANDRO PUGLIA

2023

TAXES USA
11402 NW 41ST STREET SUITE 211
DORAL, FL 33178
Phone: (305) 470-2429
Fax: (305) 477-6638
INFO@TAXESUSAMIAMI.COM

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June 19, 2025

ALEJANDRO PUGLIA
325 LEXINGTON AVE, APT 6C
New York, NY 10016

Dear ALEJANDRO,

I have prepared your 2023 federal income tax return based on the information you provided. The return has been successfully e-filed and a copy is enclosed for your records.

As requested, your federal tax refund in the amount of \$20,436 will be deposited directly to your checking account.

You can check the status of your federal tax refund by using "Where's My Refund?", an interactive tool available on www.IRS.gov or by using the "IRS2Go" smartphone application. You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954. When using any of these options, you will need the following information:

The first social security number shown on the federal return
Your filing status (Single)
The exact amount of the refund shown on your federal return (\$20,436)

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to call me at (305) 470-2429. I appreciate this opportunity to serve you.

Sincerely,

LUIS R SMITH
TAXES USA

Your marginal federal tax rate ('tax bracket') for 2023 was 24%.
Your average federal tax rate for 2023 was 18%.

**TAXES USA
11402 NW 41ST STREET SUITE 211
DORAL, FL 33178
(305) 470-2429**

Invoice for 2023 Tax Year

ALEJANDRO PUGLIA
325 LEXINGTON AVE, APT 6C
New York, NY 10016

Invoice Date: June 19, 2025

Statement of Charges

Tax return preparation fee	800.00
TOTAL	<u>800.00</u>

**IRS e-file Signature Authorization for
Form 4868 or Form 2350**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceERO must obtain and retain completed Form 8878.
Go to www.irs.gov/Form8878 for the latest information.**2023**

Submission Identification Number (SID): 6560782024095nw5xw8k

Taxpayer's name ALEJANDRO PUGLIA	Social security number 697-81-4876
Spouse's name	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: _____ Date: _____

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: _____ Date: _____ **6/19/2025**

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

8879

Form (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) ► 6560782024095nw5xwrg

Taxpayer's name <u>ALEJANDRO PUGLIA</u>	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

Enter five digits, but
don't enter all zeros

as my signature on the income tax return (original or amended) I am now authorizing.

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 ►

Date ►

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN

ERO firm name

Enter five digits, but
don't enter all zeros

as my signature on the income tax return (original or amended) I am now authorizing.

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 ►

Date ►

4/4/2024

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

Form 1040 Comparison
2023

ALEJANDRO PUGLIA
697-81-4876

1040, Page 1:

		Prior Year	Current Year	Difference	%
1z	Wages, salaries, tips, etc. Attach Form(s) W-2.	187,311	187,311	0	0%
2a	Tax-exempt interest.		0	0	0%
b	Taxable interest.		0	0	0%
3a	Qualified dividends.		0	0	0%
b	Ordinary dividends.		0	0	0%
4a	IRA distributions.		0	0	0%
b	Taxable amount.		0	0	0%
5a	Pensions and annuities.		0	0	0%
5b	Taxable amount.		0	0	0%
6a	Social security benefits.		0	0	0%
b	Taxable amount.		0	0	0%
7	Capital gain or (loss) (Schedule D).		0	0	0%
8	Additional income (from Schedule 1).	-71,543	-71,543	0	0%
9	Total income.	0	115,768	115,768	0%
10	Adjustments to income (from Schedule 1).		0	0	0%
11	Adjusted Gross Income (AGI).	0	115,768	115,768	0%
12	Standard deduction or itemized deductions.	12,950	13,850	900	7%
13	Qualified business income deduction.		0	0	0%
14	Add lines 12 and 13.	12,950	13,850	900	7%
15	Taxable income.	0	101,918	101,918	0%
Schedule 1: Additional Income					
1	Taxable refunds of state and local income taxes.		0	0	0%
2a	Alimony received.		0	0	0%
3	Business income or (loss) (Schedule C).	18,940	18,940	0	0%
4	Other gains or (losses). Attach Form 4797.		0	0	0%
5	Rents, royalties, partnerships, etc. (Schedule E).	-90,483	-90,483	0	0%
6	Farm income or (loss). Attach Schedule F.		0	0	0%
7	Unemployment compensation.		0	0	0%
9	Total other income.		0	0	0%
10	Total additional income.	0	-71,543	-71,543	0%
Schedule 1: Adjustments to Income					
11	Educator expenses.		0	0	0%
12	Certain business expenses (Form 2106).		0	0	0%
13	Health savings account deduction. Attach Form 8889.		0	0	0%
14	Moving expenses. Attach Form 3903.		0	0	0%
15	Deductible part of self-employment tax.		0	0	0%
16	Self-employed SEP, SIMPLE, and qualified plans.		0	0	0%
17	Self-employed health insurance deduction.		0	0	0%
18	Penalty on early withdrawal of savings.		0	0	0%
19a	Alimony paid.		0	0	0%
20	IRA deduction.		0	0	0%
21	Student loan interest deduction.		0	0	0%
22	Reserved for future use.		0	0	0%
23	Archer MSA deduction.		0	0	0%
25	Total other adjustments.		0	0	0%
26	Total adjustments to income.	0	0	0	0%

1040, Page 2:

	Prior Year	Current Year	Difference	%
16 Tax		17,860	17,860	0%
17 Tax (from Schedule 2)		0	0	0%
18 Add lines 16 and 17	0	17,860	17,860	0%
19 Child tax credit or credit for other dependents		0	0	0%
20 Nonrefundable credits (from Schedule 3)		0	0	0%
21 Add lines 19 and 20	0	0	0	0%
22 Subtract line 21 from line 18	0	17,860	17,860	0%
23 Other taxes, including self-employment tax (from Schedule 2)		0	0	0%
24 Total tax.	0	17,860	17,860	0%
25 Federal income tax withheld from:				
a Form(s) W-2		38,296	38,296	0%
b Form(s) 1099		0	0	0%
c Other forms		0	0	0%
d Total income tax withheld	0	38,296	38,296	0%
26 Estimated tax payments		0	0	0%
27 Earned income credit (EIC)		0	0	0%
Nontaxable combat pay election		0	0	0%
28 Additional child tax credit from (Schedule 8812)		0	0	0%
29 American opportunity credit (Form 8863)		0	0	0%
30 Reserved for future use				
31 Other payments and refundable credits (from Schedule 3)		0	0	0%
32 Total other payments and refundable credits	0	0	0	0%
33 Total payments	0	38,296	38,296	0%
34 Amount overpaid	0	20,436	20,436	0%
35a Amount to be refunded to you.	0	20,436	20,436	0%
36 Amount to be applied to next year's estimated tax		0	0	0%
37 Amount you owe.	0	0	0	0%
38 Penalty for underpayment of estimated tax		0	0	0%
Schedule 2: Tax				
1 Alternative minimum tax (Form 6251)		0	0	0%
2 Excess advance premium tax credit repayment		0	0	0%
3 Add lines 1 and 2	0	0	0	0%
Schedule 2: Other Taxes				
4 Self-employment tax (Schedule SE)		0	0	0%
7 Total additional social security and Medicare tax		0	0	0%
8 Additional tax on IRAs or other tax-favored accounts		0	0	0%
9 Household employment taxes (Schedule H)		0	0	0%
10 Repayment of first-time homebuyer credit		0	0	0%
11 Additional medicare tax		0	0	0%
12 Net investment income tax		0	0	0%
13 Uncollected social security and Medicare on RRTA tax		0	0	0%
14 Interest on tax due on installment income		0	0	0%
15 Interest on the deferred tax on gain from certain installment sales		0	0	0%
16 Recapture of low-income housing credit		0	0	0%
18 Total additional taxes		0	0	0%
19 Reserved for future use				
20 Section 965 net tax liability installment from Form 965-A		0	0	0%
21 Total other taxes. Add lines 4 through 18	0	0	0	0%
Schedule 3: Nonrefundable Credits				
1 Foreign tax credit. Attach Form 1116 if required		0	0	0%
2 Credit for child and dependent care expenses (Form 2441)		0	0	0%
3 Education credits from Form 8863		0	0	0%
4 Retirement savings contributions credit (Form 8880)		0	0	0%
Residential energy credit. Attach Form 5695		0	0	0%
5a Residential clean energy credit		0	0	0%
5b Energy efficient home improvement credit		0	0	0%
7 Total other nonrefundable credits		0	0	0%
8 Total nonrefundable credits	0	0	0	0%
Schedule 3: Other Payments and Refundable Credits				
9 Net premium tax credit (Form 8962)		0	0	0%
10 Amount paid with Form 4868 (extension request)		0	0	0%
11 Excess social security and tier 1 RRTA tax withheld		0	0	0%
12 Credit for federal tax on fuels (Form 4136)		0	0	0%
14 Total other payments and refundable credits (Subtotal)	0	0	0	0%
15 Total other payments and refundable credits	0	0	0	0%

			Prior Year	Current Year	Difference	%
Medical and Dental Expenses	1 Medical and dental expenses	1			0	0%
	3 AGI threshold amount	3	0	8,683	8,683	0%
	4 Total medical and dental. Subtract line 3 from line 1	4	0	0	0	0%
Taxes Paid	5a State and local income taxes or general sales taxes	5a		19,126	19,126	0%
	b State and local real estate taxes	5b			0	0%
	c State and local personal property taxes	5c			0	0%
	d Add lines 5a through 5c	5d	0	19,126	19,126	0%
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if MFS)	5e		10,000	10,000	0%
	6 Other taxes	6			0	0%
	7 Add lines 5e and 6	7	0	10,000	10,000	0%
Interest You Paid	8a Home mortgage interest and points	8a			0	0%
	b Home mortgage interest not reported to you on Form 1098	8b			0	0%
	c Points not reported to you on Form 1098	8c			0	0%
	d Mortgage insurance premiums	8d			0	0%
	e Add lines 8a through 8d	8e	0	0	0	0%
	9 Investment interest	9			0	0%
	10 Add lines 8e and 9	10	0	0	0	0%
Gifts to Charity	11 Gifts by cash or check	11			0	0%
	12 Other than by cash or check	12			0	0%
	13 Carryover from prior year	13			0	0%
	14 Add lines 11 through 13	14	0	0	0	0%
Casualty and Theft Losses	15 Casualty or theft loss(es) (Form 4684)	15			0	0%
Other Itemized Deductions	16 Other itemized deductions	16			0	0%
Total Itemized Deductions	17 Total itemized deductions	17	0	10,000	10,000	0%

Schedule C Activities

	Prior Year	Current Year	Difference	%
Sch C: 01 - OFFICERS COMMISSIONS	0	18,940	18,940	0%
Total Schedule C Activities	0	18,940	18,940	0%

Schedule E, Page 2 Activities

Part II - Income or Loss From Partnerships and S Corps	Prior Year	Current Year	Difference	%
PANAMERICAN GROUP LLC	0	-90,483	-90,483	0%
Total Income or Loss From Partnerships and S Corps	0	-90,483	-90,483	0%
Part III - Income or Loss From Estates and Trusts	Prior Year	Current Year	Difference	%
Total Income or Loss From Estates and Trusts	0	0	0	0%
Part IV - Income or Loss From REMICs	0	0	0	0%
Net Farm Rental Income or Loss from Form 4835	Prior Year	Current Year	Difference	%
Total Net Farm Rental Income or Loss from Form 4835	0	0	0	0%
Total Schedule E, Page 2 Activities	0	-90,483	-90,483	0%

Activity

Sch C: 01 - OFFICERS COMMISSIONS

Principal business or profession

OFFICERS COMMISSIONS

Business Name

PANAMERICAN GROUP

		Prior Year	Current Year	Difference	%
1	Gross receipts or sales	1	18,940	18,940	0%
2	Returns and allowances	2	0	0	0%
3	Subtract line 2 from line 1	3	0	18,940	18,940
4	Cost of goods sold	4	0	0	0%
5	Gross profit. Subtract line 4 from line 3	5	0	18,940	18,940
6	Other income	6	0	0	0%
7	Gross income. Add lines 5 and 6	7	0	18,940	18,940
8	Advertising	8	0	0	0%
9	Car and truck expenses	9	0	0	0%
10	Commissions and fees	10	0	0	0%
11	Contract labor	11	0	0	0%
12	Depletion	12	0	0	0%
13	Depreciation	13	0	0	0%
14	Employee benefit programs	14	0	0	0%
15	Insurance (other than health)	15	0	0	0%
16	Interest:				
16a	Mortgage (paid to banks, etc.)	16a	0	0	0%
b	Other	16b	0	0	0%
17	Legal and professional services	17	0	0	0%
18	Office expense (see instructions)	18	0	0	0%
19	Pension and profit-sharing plans	19	0	0	0%
20	Rent or lease (see instructions):				
20a	Vehicles, machinery, and equipment	20a	0	0	0%
b	Other business property	20b	0	0	0%
21	Repairs and maintenance	21	0	0	0%
22	Supplies (not included in Part III)	22	0	0	0%
23	Taxes and licenses	23	0	0	0%
24	Travel and meals:				
a	Travel	24a	0	0	0%
b	Deductible meals (see instructions)	24b	0	0	0%
25	Utilities	25	0	0	0%
26	Wages (less employment credits)	26	0	0	0%
27a	Other expenses	27a	0	0	0%
27b	Energy efficient commercial bldgs deduction . . .	27b	0	0	0%
28	Total expenses	28	0	0	0%
29	Tentative profit or loss	29	0	18,940	18,940
30	Expenses for business use of home	30	0	0	0%
31	Net profit or loss	31	0	18,940	18,940

Activity PANAMERICAN GROUP LLC

		Prior Year	Current Year	Difference	%
28g	Passive loss allowed	28g	0	0	0%
28h	Passive income from Schedule K-1	28h	0	0	0%
28i	Nonpassive loss allowed from Schedule K-1	28i	0	90,483	90,483
28j	Section 179 expense deduction	28j	0	0	0%
28k	Nonpassive income from Schedule K-1	28k	0	0	0%
29a	Total income	29a	0	0	0%
b	Total loss	29b	0	90,483	90,483

Form **4868**

Department of the Treasury
Internal Revenue Service

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

For calendar year 2023, or other tax year beginning _____, 2023, and ending _____.

1833

2023

ALEJANDRO PUGLIA
APT 6C
325 LEXINGTON AVE
New York, NY 10016

697-81-4876

- | | |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Line 4 - Estimate of total tax liability for year \$ | <input type="checkbox"/> |
| Line 5 - Total payments | <input type="checkbox"/> |
| Line 6 - Balance due. Subtract line 5 from line 4.
(see instructions) | <input type="checkbox"/> |
| Line 7 - Amount you're paying (see instructions) | <input type="checkbox"/> |
| Line 8 - Check here if you're "out of the country" and a
U.S. citizen or resident (see instructions) | <input type="checkbox"/> |
| Line 9 - Check here if you file Form 1040NR and didn't
receive wages as an employee subject to U.S.
income tax withholding | <input type="checkbox"/> |

697814876 PN PUGL 30 0 202312 670

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____		See separate instructions.		
Your first name and middle initial ALEJANDRO	Last name PUGLIA	Your social security number 697-81-4876		
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. 325 LEXINGTON AVE		Apt. no. 6C	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
City, town, or post office. If you have a foreign address, also complete spaces below. New York		State NY		ZIP code 10016
Foreign country name	Foreign province/state/county	Foreign postal code	<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse	
Filing Status	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Married filing separately (MFS)			
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____				
Digital Assets	At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . .			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
Standard Deduction	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien			
Age/Blindness	You: <input type="checkbox"/> Were born before January 2, 1959	<input type="checkbox"/> Are blind	Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind	
Dependents	(see instructions): (1) First name _____ Last name _____ If more than four dependents, see instructions and check here . . . <input type="checkbox"/>	(2) Social security number _____	(3) Relationship to you _____	(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Income	1a Total amount from Form(s) W-2, box 1 (see instructions). b Household employee wages not reported on Form(s) W-2 c Tip income not reported on line 1a (see instructions). d Medicaid waiver payments not reported on Form(s) W-2 (see instructions). e Taxable dependent care benefits from Form 2441, line 26 f Employer-provided adoption benefits from Form 8839, line 29 g Wages from Form 8919, line 6 h Other earned income (see instructions). i Nontaxable combat pay election (see instructions). z Add lines 1a through 1h	1a 187,311 1b 1c 1d 1e 1f 1g 1h 1z 187,311 2b 3b 4b 5b 6b 0 7 8 9 10 11 12 13 14 15		
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest 3a Qualified dividends 4a IRA distributions 5a Pensions and annuities 6a Social security benefits	2a 3a 4a 5a 6a	b Taxable interest b Ordinary dividends b Taxable amount b Taxable amount b Taxable amount	
Attach Sch. B if required.	c If you elect to use the lump-sum election method, check here (see instructions). 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here			
Standard Deduction for—	8 Additional income from Schedule 1, line 10 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	16	17,860		
	17 Amount from Schedule 2, line 3 . . .	17			
	18 Add lines 16 and 17 . . .	18	17,860		
	19 Child tax credit or credit for other dependents from Schedule 8812 . . .	19			
	20 Amount from Schedule 3, line 8 . . .	20			
	21 Add lines 19 and 20 . . .	21	0		
	22 Subtract line 21 from line 18. If zero or less, enter -0- . . .	22	17,860		
	23 Other taxes, including self-employment tax, from Schedule 2, line 21 . . .	23			
	24 Add lines 22 and 23. This is your total tax . . .	24	17,860		
Payments	25 Federal income tax withheld from:				
	a Form(s) W-2 . . .	25a	38,296		
	b Form(s) 1099 . . .	25b			
	c Other forms (see instructions) . . .	25c			
	d Add lines 25a through 25c . . .	25d	38,296		
	26 2023 estimated tax payments and amount applied from 2022 return . . .	26			
	27 Earned income credit (EIC) . . .	27			
	28 Additional child tax credit from Schedule 8812 . . .	28			
	29 American opportunity credit from Form 8863, line 8 . . .	29			
	30 Reserved for future use . . .	30			
	31 Amount from Schedule 3, line 15 . . .	31			
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits . . .	32	0		
	33 Add lines 25d, 26, and 32. These are your total payments . . .	33	38,296		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid . . .	34	20,436		
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here . . .	35a	20,436		
Direct deposit? See instructions.	b Routing number 063100277	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d Account number 898085289320				
	36 Amount of line 34 you want applied to your 2024 estimated tax . . .	36			
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe .	37	0		
	For details on how to pay, go to www.irs.gov/Payments or see instructions . . .				
	38 Estimated tax penalty (see instructions) . . .	38			
Third Party Designee	Do you want to allow another person to discuss this return with the IRS?				
	See instructions . . .	<input type="checkbox"/> Yes. Complete below.	<input checked="" type="checkbox"/> 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.)	
			CONSULTING OPERATOR		
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
	Phone no. (203) 508-5834	Email address apugliac@gmail.com			
Paid Preparer Use Only	Preparer's name LUIS R SMITH	Preparer's signature	Date 6/19/2025	PTIN P00879520	Check if: <input type="checkbox"/> Self-employed
	Firm's name TAXES USA			Phone no. (305) 470-2429	
	Firm's address 11402 NW 41ST STREET SUITE 211, DORAL, FL 33178			Firm's EIN 20-3323545	

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2023)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023Attachment
Sequence No. **01**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ALEJANDRO PUGLIA

Your social security number
697-81-4876**Part I Additional Income**

1	
2a	
b	Date of original divorce or separation agreement (see instructions): _____
3	Business income or (loss). Attach Schedule C
4	Other gains or (losses). Attach Form 4797
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
6	Farm income or (loss). Attach Schedule F
7	Unemployment compensation
8	Other income:
a	Net operating loss
b	Gambling
c	Cancellation of debt
d	Foreign earned income exclusion from Form 2555
e	Income from Form 8853
f	Income from Form 8889
g	Alaska Permanent Fund dividends
h	Jury duty pay
i	Prizes and awards
j	Activity not engaged in for profit income
k	Stock options
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property
m	Olympic and Paralympic medals and USOC prize money (see instructions)
n	Section 951(a) inclusion (see instructions)
o	Section 951A(a) inclusion (see instructions)
p	Section 461(l) excess business loss adjustment
q	Taxable distributions from an ABLE account (see instructions)
r	Scholarship and fellowship grants not reported on Form W-2
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan
u	Wages earned while incarcerated
z	Other income. List type and amount: _____
9	Total other income. Add lines 8a through 8z
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

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

Schedule 1 (Form 1040) 2023

HTA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

Name of proprietor ALEJANDRO PUGLIA	Social security number (SSN) 697-81-4876
A Principal business or profession, including product or service (see instructions) OFFICERS COMISSIONS	B Enter code from instructions
C Business name. If no separate business name, leave blank. PANAMERICAN GROUP	D Employer ID number (EIN) (see instr.) 85-1564416
E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2023, check here	<input type="checkbox"/>
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> X No
J If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> X No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	18,940
2 Returns and allowances	1	
3 Subtract line 2 from line 1	2	
4 Cost of goods sold (from line 42)	3	18,940
5 Gross profit. Subtract line 4 from line 3	4	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	5	18,940
7 Gross income. Add lines 5 and 6	6	
	7	18,940

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.		b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	0
29 Tentative profit or (loss). Subtract line 28 from line 7	29	18,940

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	30	
-----------------------------------------------------------------------------------------------------------------------------------------------------------	----	--

Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30	
31 Net profit or (loss). Subtract line 30 from line 29.	31	18,940

• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .	31	18,940
• If a loss, you must go to line 32.		
32 If you have a loss, check the box that describes your investment in this activity. See instructions.	32a	All investment is at risk.
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 .		

• If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32b	Some investment is not at risk.
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**Qualified Business Income Deduction
Simplified Computation****2023**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

ALEJANDRO PUGLIAYour taxpayer identification number
697-81-4876

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See *instructions*.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	PANAMERICAN GROUP	85-1564416	18,940
ii	PANAMERICAN GROUP LLC	85-1564416	-90,483
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-71,543	5	0
3	Qualified business net (loss) carryforward from the prior year	3	(0)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0		
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	(0)		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0		
11	Taxable income before qualified business income deduction (see instructions)	11	101,918		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	101,918		
14	Income limitation. Multiply line 13 by 20% (0.20)	14	20,384		
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	0		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(71,543)		
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)		

For Privacy Act and Paperwork Reduction Act Notice, see *instructions*.Form **8995** (2023)

HTA

Electronic Filing Information (4868)

Signature Method (Note: When filing status is 'MFJ,' both filers must use PINs.)

- Practitioner PIN. Use only Section (A) below.
 Self-Select PIN. Use Sections (A) and (B) below.

PIN Information (Enter information below and then confirm the information on the 'PIN' tab)

(A) Practitioner and Self-Select PIN			
	PIN (5 Digits)	T/S entered	ERO entered
Taxpayer PIN:	14876	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Spouse PIN		<input type="checkbox"/>	<input type="checkbox"/>
Date Signed	4/4/2024		
ERO PIN	88662		

(B) Self-Select PIN Only:		
Prior Year PIN	Prior Year AGI	Date of Birth

[Click here for Knowledge Base Article information about Prior Year AGI.](#)

If efilng Form 4868 and the ERO entered taxpayer or spouse PIN(s), fill out Form 8878.

EFIN

Enter your 6-digit EFIN number.

Note: You must enter the EFIN through the Preparer Manager.

EFIN: 656078

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgment is received and the e-File is recreated.

Submission ID: 6560782024095nw5xw8k

**Tax Year 2023 Jurat/Disclosure - Code I Text
Form 4868 using Practitioner PIN Method
(with Electronic Funds Withdrawal). Form 8878 is required.**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) Acknowledgment of receipt or reason for rejection of transmission, and (b) If delayed, reason for any delay in processing.

Electronic Funds Withdrawal Consent

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 am signing this Electronic Funds Withdrawal Consent by entering my PIN below

Taxpayer's PIN: 14876

Date (all numeric): 04/04/2024

Spouse's PIN:

Date (all numeric):

Line 1 (1040) - Wages, Salaries, Tips, etc.**W-2 Wages, Salaries, Tips, etc.**

	Filer	Spouse
Wages (W-2)	187,311	0
Statutory wages (Sch C, 1040)	0	0
Wages less statutory wages	187,311	0
1a Total amount from Form(s) W-2	1a	187,311

Non W-2 Wages, Salaries, Tips, etc.

1b Wages received as a household employee	1b	
1c Taxable tips (4137)	1c	0
1d Medicaid waiver payments	1d	
1e Taxable dependent care benefits (2441)	1e	0
1f Employer-provided adoption benefits (8839)	1f	0
1g Wages (8919)	1g	0
1h Other earned income:		
Foreign employer compensation	0	0
Nonemployee compensation (1099-NEC)	0	0
Disability or deferrals (1099-R)	0	0
Excess reimbursement (2106)	0	0
Excess reimbursement (3903)	0	0
Excess salary deferrals (Different limits may apply. See instructions)	0	0
Clergy excess allowance	0	0
1h Total other earned income	1h	0
Total non W-2 amount for filer and spouse	0	0
Total non W-2 amount	0	0

Total Wages, Salaries, Tips, etc.

Total W-2 amount and non W-2 amount for filer and spouse	187,311	0
Less exclusion of prior year adoption benefits (8839) *	0	0
Less retired on disability public service officers (PSO) excluded insurance premiums **	0	0
Total	187,311	

* This amount will be subtracted from line 1f on this worksheet. The result will then be reported on line 1f of Form 1040.

** This amount will be subtracted from line 1h on this worksheet. The result will then be reported on line 1h of Form 1040.

Line 1 (Sch C (1040)) - Gross Receipts or Sales

1	Gross receipts or sales NOT reported on 1099-MISC (non statutory employee income)	18,940
Total	1	18,940
2	Miscellaneous income from Form 1099-MISC (Complete Form 1099-MISC input worksheet)	
Total	2	0
3	Nonemployee compensation from Form 1099-NEC (Complete Form 1099-NEC input worksheet)	
Total	3	0
4	Gross amount of payment card/third party network transactions from Form 1099-K (Complete Form 1099-K input worksheet)	
Total	4	0
5	Statutory employee income from Form W-2 (Complete Form W-2 input worksheet)	
Total	5	0
6	Professional gambler winnings from Form W2-G (Complete Form W2-G input worksheet)	
Total	6	0
7	Gross profit on collected amounts from Installment sale of certain residential lots and timeshares	7 0
8	Total	8 18,940

Line 1 (Sch SE (1040)) - Net Farm Profit or (Loss) Worksheet

1	From Schedule F (Form 1040) - Profit or Loss From Farming	1 0
2	From K-1 Input Worksheet (1065) - Self-employment farm income	2 -90,483
3	LESS from K-1 Input Worksheet (1065) - Sec. 179 expense deduction	3 0
4	LESS from K-1 Input Worksheet (1065) - Unreimbursed partnership expenses	4 0
5		5
6		6
7		7
8		8
9		9
10		10
11	Total for net farm profit or (loss) enter this amount on line 1a of Sch SE	11 -90,483
12	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ. Enter this amount on line 1b of Sch SE	12

Line 2 (Sch SE (1040)) - Net Business Profit or (Loss) Worksheet

1a	From Schedule C (Form 1040) - Profit or Loss From Business	1a	18,940
1b	From Clergy Worksheet 3	1b	0
1c	Amount from line 1a or 1b whichever is applicable	1c	18,940
2	From 1099 NEC Input Worksheet - Self-employment income reported as other income	2	0
3	From K-1 Input Worksheet (1065) - Self-employment nonfarm income	3	0
4	LESS from K-1 Input Worksheet (1065) - Sec. 179 expense deduction	4	0
5	LESS from K-1 Input Worksheet (1065) - Unreimbursed partnership expenses	5	0
6		6	
7		7	
8		8	
9		9	
10		10	
11		11	
12	Total for net business profit or (loss)	12	18,940

W-2 Summary by Payers (W2 (1040))

Payers	F/S	1 Fed Wage	2 Fed Tax	3 SS Wage	4 SS Tax	5 Med Wage	6 Med Tax	7 SS Tips	8 Alloc Tips	10 Dep Care	11 Dist Plan
1 ERNST & YOUNG US LLP	F	187,311	38,296	160,200	9,932	193,095	2,800	0	0	0	0
Total this page		187,311	38,296	160,200	9,932	193,095	2,800	0	0	0	0
Payers	F/S	St 1 St Wage	16a State Tax	17a Local Wage	18a Local Tax	19a	St 2	16b St Wage	17b State Tax	18b Local Wage	19b Local Tax
1 ERNST & YOUNG US LLP	F	NY	187,311	1,006	187,312	7,434	NJ	189,241	10,686	0	0
Total this page		187,311	1,006	187,312	7,434			189,241	10,686	0	0

NJ-1040
2023
Page 1



Your Social Security Number (required)
697814876

Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)
PUGLIA ALEJANDRO

1833

Spouse's/CU Partner's SSN (if filing jointly)

County/Municipality Code (See Table page 50)
0906

Home Address (Number and Street, including apartment number)
325 LEXINGTON AVE APT 6C

City, Town, Post Office
NEW YORK

State ZIP Code
NY 10016

Driver's License Number (Voluntary) (See instructions)
414489538

Federal extension filed.

The address above is a foreign address.

Your address has changed.

Death certificate is enclosed.

Do not want a paper form next year.

I authorize the Division of Taxation to discuss my return and enclosures with my preparer.

NJ-1040-O is enclosed.

Gubernatorial Elections Fund Note: This does not reduce your refund or increase your balance due

Do you want to designate \$1 to the Gubernatorial Elections Fund?

You

Yes

No

If joint return, does your spouse want to designate \$1?

Spouse/CU Partner

Yes

No

Direct Deposit Information

dd1. Direct deposit indicator (1 for direct deposit, 4 for no direct deposit)

dd1. 1

dd2. Account type (C for checking, S for savings)

dd2. C

dd3. Fill in the checkbox if the direct deposit is going to an account outside the United States

dd3.

dd4. Routing number

dd4.

063100277

dd5. Account number

dd5.

898085289320



NJ-1040
2023
Page 2



Name(s) as shown on Form NJ-1040
PUGLIA ALEJANDRO

Your Social Security Number
697814876

1833

Part-year residents, provide months/days you were a New Jersey resident during 2023:

From: To:

Fiscal year filers only:

Enter month of your year end

2024

Filing Status
Fill in only one.

1. Single
2. Married/CU Couple, filing joint return
3. Married/CU Partner, filing separate return
4. Head of Household
5. Qualifying Widow(er)/Surviving CU Partner

Enter spouse's/CU partner's SSN

Indicate the year of your spouse's/CU partner's death: 2021 2022

Exemptions

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular	<input checked="" type="checkbox"/>	Self	Spouse/CU Partner	Domestic Partner	1	x \$1,000 =	1000
7. Senior 65+ (Born in 1958 or earlier)	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$1,000 =	_____
8. Blind/Disabled	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$1,000 =	_____
9. Veteran	<input type="checkbox"/>	Self	Spouse/CU Partner			x \$6,000 =	_____
10. Qualified Dependent Children	<input type="checkbox"/>					x \$1,500 =	_____
11. Other Dependents	<input type="checkbox"/>					x \$1,500 =	_____
12. Dependents Attending Colleges (See instructions)	<input type="checkbox"/>					x \$1,000 =	_____
13. Total Exemption Amount (Add totals from the lines at 6 through 12)					13.		1000 .

14. Dependent Information. Provide the following information for each dependent.

Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
a. _____			
b. _____			
c. _____			
d. _____			



Name(s) as shown on Form NJ-1040
PUGLIA ALEJANDRO

Your Social Security Number
697814876

1833

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	189241	.
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	.	.
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on line 16a	16b.	.	.
17. Dividends	17.	.	.
18. Net profits from business (Schedule NJ-BUS-1, Part I, line 4) (Enclose federal Schedule C)	18.	18940	.
19. Net gains or income from disposition of property (Schedule NJ-DOP, line 4)	19.	.	.
20a. Taxable pensions, annuities, and IRA distributions/withdrawals (See instructions)	20a.	.	.
20b. Excludable pension, annuity, and IRA distributions/withdrawals	20b.	.	.
21. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, line 4) (Enclose Schedule NJK-1 or federal Schedule K-1)	21.	.	.
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.	.	.
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, line 4)	23.	.	.
24. Net gambling winnings (See instructions)	24.	.	.
25. Alimony and separate maintenance payments received	25.	.	.
26. Other (Enclose documents) (See instructions)	26.	.	.
27. Total Income (Add lines 15, 16a, 17 through 20a, and 21 through 26)	27.	208181	.
28a. Pension/Retirement Exclusion (See instructions)	28a.	.	.
28b. Other Retirement Income Exclusion (See Worksheet D and instructions pages 19-20)	28b.	.	.
28c. Total Exclusion Amount (Add lines 28a and 28b)	28c.	.	.
29. New Jersey Gross Income (Subtract line 28c from line 27) (See instructions)	29.	208181	.
30. Exemption Amount (Enter amount from line 13. Part-year residents see instr.)	30.	1000	.
31. Medical Expenses (See Worksheet F and instructions)	31.	.	.
32. Alimony and separate maintenance payments (See instructions)	32.	.	.
33. Qualified Conservation Contribution	33.	.	.
34. Health Enterprise Zone Deduction	34.	.	.
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, line 11)	35.	9470	.
36. Organ/Bone Marrow Donation Deduction (See instructions)	36.	.	.
37a. NJBEST Deduction	37a.	.	.
37b. NJCLASS Deduction	37b.	.	.
37c. NJ Higher Ed. Tuition Deduction	37c.	.	.
38. Total Exemptions and Deductions (Add lines 30 through 37c)	38.	10470	.
39. Taxable Income (Subtract line 38 from line 29)	39.	197711	.
40a. Total Property Taxes (18% of Rent) Paid (See instructions page 25)	40a.	.	.
40b. Indicate your residency status during 2023 (fill in only one)	Homeowner	Tenant	Both
41. Property Tax Deduction (From Worksheet H) (See instructions)			41.
42. New Jersey Taxable Income (Subtract line 41 from line 39)			42.
43. Tax on amount on line 42 (Tax Table page 52)			43.
44. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)			44.
Enter Code			
45. Balance of Tax (Subtract line 44 from line 43)			45.
46. Sheltered Workshop Tax Credit			46.
47. Gold Star Family Counseling Credit (See instructions)			47.
48. Credit for Employer of Organ/Bone Marrow Donor (See instructions)			48.
49. Total Credits (Add lines 46 through 48)			49.
50. Balance of Tax After Credits (Subtract line 49 from line 45) If zero or less, make no entry			50.
51. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions). If no Use Tax, enter 0			51.
52. Interest on Underpayment of Estimated Tax			52.
Fill in if Form NJ-2210 is enclosed			.
53a. Fill in if anyone in your tax household does not currently have health insurance. (Enclose NJ-EZ Enroll form) (See instructions)			53a.



Name(s) as shown on Form NJ-1040
PUGLIA ALEJANDRO

Your Social Security Number
697814876

1833

53b. If you indicated at line 53a that someone in your tax household does not have health insurance, fill in to allow Get Covered New Jersey to assist with obtaining coverage (See instructions)	53b.	
53c. Shared Responsibility Payment (See instructions)	REQUIRED Enclose Schedule NJ-HCC and fill in	X
54. Total Tax Due (Add lines 50 through 53c)	54.	10468
55. Total NJ Income Tax Withheld (Enclose Forms W-2 and 1099) (Part-year residents, see instructions)	55.	10686
56. Property Tax Credit (See instructions page 24)	56.	.
57. New Jersey Estimated Tax Payments/Credit from 2022 tax return	57.	.
58. New Jersey Earned Income Tax Credit (See instructions) Fill in if you had the IRS calculate your federal earned income credit Fill in if you are a CU couple claiming the NJ Earned Income Tax Credit	58.	.
59. Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)	59.	.
60. Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)	60.	.
61. Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)	61.	.
62. Wounded Warrior Caregivers Credit (See instructions)	62.	.
63. Pass-Through Business Alternative Income Tax Credit (See instructions)	63.	.
64. Child and Dependent Care Credit (See instructions) Fill in if you are a CU couple claiming the Child and Dependent Care Credit	64.	.
65. New Jersey Child Tax Credit (See instructions) Number of dependents age 5 or younger on 12/31/2023	65.	.
66. Total Withholdings, Credits, and Payments (Add lines 55 through 65)	66.	10686
67. If line 66 is less than line 54, you have tax due. Subtract line 66 from line 54 and enter the amount you owe If you owe tax, you can still make a donation on lines 70 through 77.	67.	.
68. If the total on line 66 is more than line 54, you have an overpayment. Subtract line 54 from line 66 and enter the overpayment	68.	218
69. Amount from line 68 you want to credit to your 2024 tax	69.	.
70. Contribution to N.J. Endangered Wildlife Fund	70.	.
71. Contribution to N.J. Children's Trust Fund to Prevent Child Abuse	71.	.
72. Contribution to N.J. Vietnam Veterans' Memorial Fund	72.	.
73. Contribution to N.J. Breast Cancer Research Fund	73.	.
74. Contribution to U.S.S. New Jersey Educational Museum Fund	74.	.
75. Other Designated Contribution (See instructions)	Enter Code	75.
76. Other Designated Contribution (See instructions)	Enter Code	76.
77. Other Designated Contribution (See instructions)	Enter Code	77.
78. Total Adjustments to Tax Due/Overpayment amount (Add lines 69 through 77)	78.	.
79. Balance due (If line 67 is more than zero, add line 67 and line 78)	79.	.
80. Refund amount (If line 68 is more than zero, subtract line 78 from line 68)	80.	218

Under penalties of perjury, I declare that I have examined this Income Tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your Signature _____ Date _____

Spouse's/CU Partner's Signature (required if filing jointly) Date _____

Paid Preparer's Signature _____

Federal Identification Number _____

P00879520

Firm's Name _____

Firm's Federal Employer Identification Number _____

203323545

TAXES USA

Tax Due Address

Enclose payment along with the NJ-1040-V payment voucher and tax return. Use the labels provided with the envelope and mail to:

State of New Jersey
Division of Taxation
Revenue Processing Center - Payment
PO Box 111
Trenton, NJ 08645-0111

Include Social Security number and make check or money order payable to:
State of New Jersey - TGI

You can also make a payment on our website:
nj.gov/taxation

Refund or No Tax Due Address

Use the labels provided with the envelope and mail to:

New Jersey Division of Taxation
Revenue Processing Center - Refunds
PO Box 555
Trenton, NJ 08647-0555

Name(s) as shown on Form NJ-1040 ALEJANDRO PUGLIA	Social Security Number 697-81-4876
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Schedule NJ-BUS-1
(Form NJ-1040)

New Jersey Gross Income Tax
Business Income Summary Schedule

2023

Part I Net Profits From Business		List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.	PANAMERICAN GROUP	85-1564416	18,940
2.			
3.			
4.	Net Profit or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 18, NJ-1040. If loss, make no entry on line 18.)	4.	18,940

Part II Distributive Share of Partnership Income		List the distributive share of income (loss) from partnership(s). See instructions.		
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	Share of Pass-Through Business Alternative Income Tax
1.	PANAMERICAN GROUP LLC	85-1564416	-90,483	
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 21, NJ-1040. If loss, make no entry on line 21.)	4.	-90,483	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040.)	5.		0

Part III Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.		
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)	Share of Pass-Through Business Alternative Income Tax
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add lines 1, 2, and 3.) (Enter here and on line 22, NJ-1040. If loss, make no entry on line 22.)	4.	0	
5.	Total Share of Pass-Through Business Alternative Income Tax (Add lines 1, 2, and 3.) (Enter here and include on line 63, NJ-1040)	5.		0

Part IV Net Gains or Income From Rents, Royalties, Patents, and Copyrights		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1 – Rental real estate 2 – Royalties 3 – Patents 4 – Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add lines 1, 2, and 3.) (Enter here and on line 23, NJ-1040. If loss, make no entry on line 23.)		4.	0

Keep a copy of this schedule for your records

Name(s) as shown on Form NJ-1040 ALEJANDRO PUGLIA	Social Security Number 697-81-4876
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Schedule NJ-BUS-2
(Form NJ-1040)

New Jersey Gross Income Tax
Alternative Business Calculation Adjustment

2023

Part I Income (Loss)		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income(Loss)	
1.	Net Profits From Business	1a.	18,940	1b.	18,940
2.	Distributive Share of Partnership Income	2a.	0	2b.	-90,483
3.	Net Pro Rata Share of S Corporation Income	3a.	0	3b.	0
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.	0	4b.	0
5.	Loss Carryforward From Tax Year 2022			5b.	()
6.	Totals	6a.	18,940	6b.	-71,543
Part II Adjustment Calculation					
7.	Total Regular Business Income	7.	18,940		
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	0		
9.	Business Increment (Subtract line 8 from line 7)	9.	18,940		
10.	Adjustment Percentage	10.	0.50		
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.	9,470		
Part III Loss Carryforward to Tax Year 2024					
12.	Loss Carryforward to Tax Year 2024			12. (71,543)

Instructions

- Line 1a. Enter the amount from line 18, Form NJ-1040.
- Line 1b. Enter the amount from Part I, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from line 21, Form NJ-1040.
- Line 2b. Enter the amount from Part II, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from line 22, Form NJ-1040.
- Line 3b. Enter the amount from Part III, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from line 23, Form NJ-1040.
- Line 4b. Enter the amount from Part IV, line 4, Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from line 12 of your 2022 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of lines 1a through 4a.
- Line 6b. Enter the total of lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from line 6a of this schedule.
- Line 8. Enter the amount from line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract line 8 from line 7. If the result is zero, enter zero on line 11 and continue with line 12.
- Line 10. The adjustment percentage for Tax Year 2023 is 50% (0.50).
- Line 11. Multiply the amount on line 9 by 50% (0.50). Enter here and on line 35 of Form NJ-1040.
- Line 12. If the amount on line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

Keep a copy of this schedule for your records

REQUIRED

If your income on line 29 is above the filing threshold, you **must** submit this schedule with your return.

Name(s) as shown on Form NJ-1040 ALEJANDRO PUGLIA	Social Security Number 697-81-4876
-------------------------------------------------------------	----------------------------------------------

Schedule NJ-HCC

Health Care Coverage

2023

If your income on line 29 is at or below the filing threshold (see instructions), do not complete this schedule.

Part I

Did you and, if applicable, all members of your tax household, have minimum essential health coverage for every month in 2023? (See instructions for line 53c, NJ-1040.) Part-year residents include only months as a New Jersey resident.

- Yes. You do not owe a shared responsibility payment. Fill in the oval at line 53c, NJ-1040, and enclose this schedule with your return.

No. Continue to Part II.

If you or any member of your tax household does not currently have minimum essential health coverage, also complete the NJ-EZ Enroll form. (See instructions for lines 53a and 53b, NJ-1040.)

Part II

Enter the name and Social Security number for each member of your tax household. Check the box for every month each person had minimum essential health coverage or qualified for an exemption (part-year residents include only months as a New Jersey resident). If an individual qualified for an exemption, enter the exemption number. (See instructions for line 53c, NJ-1040.) If an individual has more than one exemption number, check the box. If you need more space, enclose a statement listing any additional individuals.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number											
Exemption number:	Check box if this individual has more than one exemption number											<input type="checkbox"/>

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Name	Social Security Number											
Exemption number:	Check box if this individual has more than one exemption number											<input type="checkbox"/>

Line 15 (NJ 1040) - Wages, Salaries, Tips, etc.

1 State wages, salaries, tips, and other employee compensation from Form(s) W-2.	1	189,241
If statutory employee compensation on line 1 has also been reported as business income on line 18 of Form NJ-1040, enter that amount as an exclusion below.		
2 Foreign employer compensation not reported on W-2	2	0
3 Wages received as a household employee not reported on W-2	3	0
4 Distributions (1099-R)	4	0
5 Nonemployee compensation (1099-NEC)	5	0
6 Excess reimbursement (2106)	6	0
7 Taxable benefits (2441)	7	0
8 Excess reimbursement (3903)	8	0
9 Taxable tips (4137)	9	0
10 Medicaid waiver payments	10	0
11 Total wages (8919)	11	0
12 Taxable benefits (8839)	12	0
13 Clergy excess allowance	13	0
14	14	0
15	15	0

Exclusions:

16 Employer-provided meals and/or lodging.	16	
17 Reimbursed job-related business expense included in W-2 wages	17	
18 Commuter transportation benefits.	18	
19 Moving expenses included in W-2 wages	19	
20 Compensation for injuries or sickness.	20	0
21 Statutory employee compensation reported as business income	21	
22	22	
23	23	
24 Total	24	189,241