

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
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TOTAL	<u>800.00</u>
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**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): 6560782024095nw5xw8k

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: _____ 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**

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) ▶ 6560782024095nw5xwrg

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 ▶ _____ Date ▶ _____

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 ▶ _____ Date ▶ 4/4/2024

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.

Form **8879** (Rev. 01-2021)

HTA

ALEJANDRO PUGLIA

697-81-4876

1040, Page 1:

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

	Prior Year	Current Year	Difference	%
1040, Page 2:				
16 Tax	16	17,860	17,860	0%
17 Tax (from Schedule 2)	17		0	0%
18 Add lines 16 and 17	18	0 17,860	17,860	0%
19 Child tax credit or credit for other dependents	19		0	0%
20 Nonrefundable credits (from Schedule 3)	20		0	0%
21 Add lines 19 and 20	21	0 0	0	0%
22 Subtract line 21 from line 18	22	0 17,860	17,860	0%
23 Other taxes, including self-employment tax (from Schedule 2)	23		0	0%
24 Total tax	24	0 17,860	17,860	0%
25 Federal income tax withheld from:				
a Form(s) W-2	25a	38,296	38,296	0%
b Form(s) 1099	25b		0	0%
c Other forms	25c		0	0%
d Total income tax withheld	25d	0 38,296	38,296	0%
26 Estimated tax payments	26		0	0%
27 Earned income credit (EIC)	27		0	0%
Nontaxable combat pay election			0	0%
28 Additional child tax credit from (Schedule 8812)	28		0	0%
29 American opportunity credit (Form 8863)	29		0	0%
30 Reserved for future use	30			
31 Other payments and refundable credits (from Schedule 3)	31		0	0%
32 Total other payments and refundable credits	32	0 0	0	0%
33 Total payments	33	0 38,296	38,296	0%
34 Amount overpaid	34	0 20,436	20,436	0%
35a Amount to be refunded to you	35a	0 20,436	20,436	0%
36 Amount to be applied to next year's estimated tax	36		0	0%
37 Amount you owe	37	0 0	0	0%
38 Penalty for underpayment of estimated tax	38		0	0%
Schedule 2: Tax				
1 Alternative minimum tax (Form 6251)	1		0	0%
2 Excess advance premium tax credit repayment	2		0	0%
3 Add lines 1 and 2	3	0 0	0	0%
Schedule 2: Other Taxes				
4 Self-employment tax (Schedule SE)	4		0	0%
7 Total additional social security and Medicare tax	7		0	0%
8 Additional tax on IRAs or other tax-favored accounts	8		0	0%
9 Household employment taxes (Schedule H)	9		0	0%
10 Repayment of first-time homebuyer credit	10		0	0%
11 Additional medicare tax	11		0	0%
12 Net investment income tax	12		0	0%
13 Uncollected social security and Medicare on RRTA tax	13		0	0%
14 Interest on tax due on installment income	14		0	0%
15 Interest on the deferred tax on gain from certain installment sales	15		0	0%
16 Recapture of low-income housing credit	16		0	0%
18 Total additional taxes	18		0	0%
19 Reserved for future use	19			
20 Section 965 net tax liability installment from Form 965-A	20		0	0%
21 Total other taxes. Add lines 4 through 18	21	0 0	0	0%
Schedule 3: Nonrefundable Credits				
1 Foreign tax credit. Attach Form 1116 if required	1		0	0%
2 Credit for child and dependent care expenses (Form 2441)	2		0	0%
3 Education credits from Form 8863	3		0	0%
4 Retirement savings contributions credit (Form 8880)	4		0	0%
Residential energy credit. Attach Form 5695			0	0%
5a Residential clean energy credit	5a		0	0%
5b Energy efficient home improvement credit	5b		0	0%
7 Total other nonrefundable credits	7		0	0%
8 Total nonrefundable credits	8	0 0	0	0%
Schedule 3: Other Payments and Refundable Credits				
9 Net premium tax credit (Form 8962)	9		0	0%
10 Amount paid with Form 4868 (extension request)	10		0	0%
11 Excess social security and tier 1 RRTA tax withheld	11		0	0%
12 Credit for federal tax on fuels (Form 4136)	12		0	0%
14 Total other payments and refundable credits (Subtotal)	14	0 0	0	0%
15 Total other payments and refundable credits	15	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	0%
	4	Total medical and dental. Subtract line 3 from line 1	4	0	0	0%
	5a	State and local income taxes or general sales taxes	5a		19,126	0%
Taxes Paid	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	0%
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if MFS)	5e		10,000	0%
	6	Other taxes	6		0	0%
	7	Add lines 5e and 6	7	0	10,000	0%
	8a	Home mortgage interest and points	8a		0	0%
Interest You Paid	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%
	9	Investment interest	9		0	0%
	10	Add lines 8e and 9	10	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%
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	0%

Schedule C Activities

	Prior Year	Current Year	Difference	%
Sch C: 01 - OFFICERS COMISSIONS	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

Principal business or profession

Business Name

Sch C: 01 - OFFICERS COMISSIONS

OFFICERS COMISSIONS

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	0%
4	Cost of goods sold	4		0	0	0%
5	Gross profit. Subtract line 4 from line 3	5	0	18,940	18,940	0%
6	Other income	6		0	0	0%
7	Gross income. Add lines 5 and 6	7	0	18,940	18,940	0%
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	0%
29	Tentative profit or loss	29	0	18,940	18,940	0%
30	Expenses for business use of home	30		0	0	0%
31	Net profit or loss	31	0	18,940	18,940	0%

Activity PANAMERICAN GROUP LLC

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

Form	4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		1833
Department of the Treasury Internal Revenue Service		For calendar year 2023, or other tax year beginning , 2023, and ending , .		2023
ALEJANDRO PUGLIA APT 6C 325 LEXINGTON AVE New York, NY 10016		Line 4 - Estimate of total tax liability for year \$ Line 5 - Total payments Line 6 - Balance due. Subtract line 5 from line 4. (see instructions) Line 7 - Amount you're paying (see instructions) Line 8 - Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) 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"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
697-81-4876				

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
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 ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name	Last name	(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"/>

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	187,311
	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	187,311
Attach Sch. B if required.	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
	b	Taxable interest	2b	
	b	Ordinary dividends	3b	
	b	Taxable amount	4b	
	b	Taxable amount	5b	
	b	Taxable amount	6b	0
Standard Deduction for— • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	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	7	
	8	Additional income from Schedule 1, line 10	8	-71,543
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	115,768
	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	115,768
	12	Standard deduction or itemized deductions (from Schedule A)	12	13,850
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	13,850
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	101,918

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:	25a	38,296	25d	38,296
a	Form(s) W-2	25b		26	
b	Form(s) 1099	25c		27	
c	Other forms (see instructions)			28	
d	Add lines 25a through 25c			29	
26	2023 estimated tax payments and amount applied from 2022 return			30	
27	Earned income credit (EIC)	27		31	
28	Additional child tax credit from Schedule 8812	28		32	0
29	American opportunity credit from Form 8863, line 8	29		33	38,296
30	Reserved for future use	30		34	20,436
31	Amount from Schedule 3, line 15	31		35a	20,436
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits			36	
33	Add lines 25d, 26, and 32. These are your total payments			37	0

RefundDirect deposit?
See instructions.

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
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 . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0
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

☐ Yes. Complete below.☒ NoDesignee's
namePhone
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.

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	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
LUIS R SMITH		6/19/2025	P00879520	
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	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

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	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	18,940
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-90,483
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss 8a ()		
b	Gambling 8b		
c	Cancellation of debt 8c		
d	Foreign earned income exclusion from Form 2555 8d ()		
e	Income from Form 8853 8e		
f	Income from Form 8889 8f		
g	Alaska Permanent Fund dividends 8g		
h	Jury duty pay 8h		
i	Prizes and awards 8i		
j	Activity not engaged in for profit income 8j		
k	Stock options 8k		
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 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) 8m		
n	Section 951(a) inclusion (see instructions) 8n		
o	Section 951A(a) inclusion (see instructions) 8o		
p	Section 461(l) excess business loss adjustment 8p		
q	Taxable distributions from an ABLE account (see instructions) 8q		
r	Scholarship and fellowship grants not reported on Form W-2 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 8t		
u	Wages earned while incarcerated 8u		
z	Other income. List type and amount: _____ 8z		
9	Total other income. Add lines 8a through 8z 9		0
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 10		-71,543

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

Schedule 1 (Form 1040) 2023

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

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"/> Yes <input checked="" type="checkbox"/> No
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"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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"/>	1	18,940
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	18,940
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	18,940
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 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	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		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. 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.				
31 Net profit or (loss). Subtract line 30 from line 29. • 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 . • 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. • 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.				
32a <input type="checkbox"/> All investment is at risk.				
32b <input type="checkbox"/> Some investment is not at risk.				
				18,940

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s) shown on return. Do not enter name and social security number if shown on other side.

ALEJANDRO PUGLIA

Your social security number

697-81-4876

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	PANAMERICAN GROUP LLC	P	<input type="checkbox"/>	85-1564416	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			90,483		
B					
C					
D					
29a Totals					
b Totals			90,483		
30	Add columns (h) and (k) of line 29a				30
31	Add columns (g), (i), and (j) of line 29b				31 (90,483)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31.				32 -90,483

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36.			37 0

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39 0

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-90,483
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department 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

Your taxpayer identification number

ALEJANDRO PUGLIA

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	
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	[Shaded Area]	
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	0
1d Medicaid waiver payments	1d	
1e Taxable dependent care benefits (2441)	1e 0	0
1f Employer-provided adoption benefits (8839)	1f 0	0
1g Wages (8919)	1g 0	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)		
Clergy excess allowance	0	0
1h Total other earned income	1h 0	0
Total non W-2 amount for filer and spouse	0	0
Total non W-2 amount		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	<u>18,940</u>
1b	From Clergy Worksheet 3	1b	<u>0</u>
1c	Amount from line 1a or 1b whichever is applicable	1c	<u>18,940</u>
2	From 1099 NEC Input Worksheet - Self-employment income reported as other income	2	<u>0</u>
3	From K-1 Input Worksheet (1065) - Self-employment nonfarm income	3	<u>0</u>
4	LESS from K-1 Input Worksheet (1065) - Sec. 179 expense deduction	4	<u>0</u>
5	LESS from K-1 Input Worksheet (1065) - Unreimbursed partnership expenses	5	<u>0</u>
6	_____	6	_____
7	_____	7	_____
8	_____	8	_____
9	_____	9	_____
10	_____	10	_____
11	_____	11	_____
12	Total for net business profit or (loss)	12	<u>18,940</u>

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	16a St Wage	17a State Tax	18a Local Wage	19a Local Tax	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



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

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

- X 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





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 Enter spouse's/CU partner's SSN
5. ☐ Qualifying Widow(er)/Surviving CU Partner
- 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) | | Self | Spouse/CU Partner | | | x \$1,000 = | |
| 8. Blind/Disabled | | Self | Spouse/CU Partner | | | x \$1,000 = | |
| 9. Veteran | | Self | Spouse/CU Partner | | | x \$6,000 = | |
| 10. Qualified Dependent Children | | | | | | x \$1,500 = | |
| 11. Other Dependents | | | | | | x \$1,500 = | |
| 12. Dependents Attending Colleges (See instructions) | | | | | | 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 NJ-K-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.	197711	.
43. Tax on amount on line 42 (Tax Table page 52)	43.	10468	.
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.	10468	.
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.	10468	.
51. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions). If no Use Tax, enter 0	51.	0	.
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
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
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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"/>											

		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"/>											

		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"/>											

Keep a copy of this schedule for your records

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

1	State wages, salaries, tips, and other employee compensation from Form(s) W-2.	1	<u>189,241</u>
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	<u>0</u>
3	Wages received as a household employee not reported on W-2.	3	<u>0</u>
4	Distributions (1099-R).	4	<u>0</u>
5	Nonemployee compensation (1099-NEC).	5	<u>0</u>
6	Excess reimbursement (2106).	6	<u>0</u>
7	Taxable benefits (2441).	7	<u>0</u>
8	Excess reimbursement (3903).	8	<u>0</u>
9	Taxable tips (4137).	9	<u>0</u>
10	Medicaid waiver payments.	10	<u>0</u>
11	Total wages (8919).	11	<u>0</u>
12	Taxable benefits (8839).	12	<u>0</u>
13	Clergy excess allowance.	13	<u>0</u>
14	_____	14	<u>0</u>
15	_____	15	<u>0</u>
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	<u>0</u>
21	Statutory employee compensation reported as business income.	21	_____
22	_____	22	_____
23	_____	23	_____
24	Total	24	<u>189,241</u>