



**M L S + C O** METZLER+LOCRICCHIO+SERRA+CO., P.C. CPAs + Tax + Financial Consultants

Member of American Institute of CPAs  
Member of Michigan Association of CPAs

SEPTEMBER 6, 2025

[REDACTED]

[REDACTED]

ENCLOSED ARE YOUR 2024 INCOME TAX RETURNS, AS FOLLOWS...

2024 U.S. INDIVIDUAL INCOME TAX RETURN

2024 DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX RETURN

2024 MARYLAND INDIVIDUAL INCOME TAX RETURN

2024 VIRGINIA INDIVIDUAL INCOME TAX RETURNS

WE HAVE USED THE STANDARD DEDUCTION TO MINIMIZE YOUR TAXABLE INCOME.

PLEASE REVIEW THE RETURNS FOR COMPLETENESS AND ACCURACY.

NO PENALTIES WILL BE ASSESSED FOR UNDERESTIMATION OF TAXES FOR 2025 IF YOUR FEDERAL AND STATE WITHHOLDING TAXES ARE AT LEAST \$59,898 AND \$27,379, RESPECTIVELY.

NO ESTIMATED TAXES WERE PREPARED BECAUSE YOUR WITHHOLDING IS TO BE ADJUSTED FOR 2025.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURNS.

SINCERELY,

STEPHEN G. JOHNSON, CPA

# 2024 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	[REDACTED]
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084
Amount of tax	Total tax \$ 54,453 Less: payments and credits \$ 52,937 Plus: interest and penalties \$ 54 <b>BALANCE DUE</b> \$ 1,570
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 0 Refunded to you \$ 0
Make check payable to	UNITED STATES TREASURY
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING AND THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED. PLEASE SIGN AND RETURN FORM 8879 TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE IRS.
Return must be mailed on or before	RETURN FEDERAL FORM 8879 TO US BY OCTOBER 15, 2025.
Special Instructions	<p>DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE IRS.</p> <p>YOUR CHECK FOR \$1,570, PAYABLE TO THE UNITED STATES TREASURY, MUST BE PAID BY OCTOBER 15, 2025. BE SURE TO INCLUDE YOUR PAYMENT WITH FORM 1040-V, FORM 1040 PAYMENT VOUCHER. INCLUDE YOUR SOCIAL SECURITY NUMBER, DAYTIME PHONE NUMBER, AND THE WORDS "2024 FORM 1040" ON YOUR CHECK.</p> <p>MAIL TO - INTERNAL REVENUE SERVICE P.O. BOX 931000 LOUISVILLE, KY 40293-1000</p> <p>WE RECOMMEND PAYING YOUR BALANCE DUE VIA ELECTRONIC FUNDS TRANSFER RATHER THAN BY MAIL. RETAIN THE PAYMENT VOUCHER FOR PAYMENTS MADE ELECTRONICALLY. VISIT THE WEBSITE BELOW AND FOLLOW THE ON-SCREEN INSTRUCTIONS TO SCHEDULE YOUR PAYMENT.</p>

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**Special  
Instructions**

IRS.GOV/PAYMENTS

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT 248-822-9010.

# 2024 TAX RETURN FILING INSTRUCTIONS

MARYLAND INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	[REDACTED]
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084
Amount of tax	Total tax \$ 25,451 Less: payments and credits \$ 16,363 Plus: interest and penalties \$ 1,612 <b>BALANCE DUE</b> \$ 10,700
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 0 Refunded to you \$ 0
Make check payable to	SEE SPECIAL INSTRUCTIONS
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE MRAD, PLEASE SIGN, DATE, AND RETURN FORM EL101 TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN TO THE MRAD.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE MRAD.  YOUR CHECK FOR \$10,700, PAYABLE TO COMPTROLLER OF MARYLAND, MUST BE MAILED BY OCTOBER 15, 2025. BE SURE TO ATTACH YOUR PAYMENT TO MARYLAND FORM IND PV, PAYMENT VOUCHER.  MAIL TO - COMPTROLLER OF MARYLAND PAYMENT PROCESSING PO BOX 8888 ANNAPOLIS, MD 21401-8888  INCLUDE YOUR SOCIAL SECURITY NUMBER AND THE WORDS "2024 FORM MD502" ON YOUR CHECK.

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**Special  
Instructions**

WE RECOMMEND PAYING YOUR BALANCE DUE VIA ELECTRONIC FUNDS TRANSFER RATHER THAN BY MAIL. RETAIN THE PAYMENT VOUCHER FOR PAYMENTS MADE ELECTRONICALLY. VISIT THE WEBSITE BELOW AND FOLLOW THE ON-SCREEN INSTRUCTIONS TO SCHEDULE YOUR PAYMENT.

**INTERACTIVE.MARYLANDTAXES.GOV/ INDIVIDUALS/PAYMENT/**  
**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT 248-822-9010.**

# 2024 TAX RETURN FILING INSTRUCTIONS

## VIRGINIA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	[REDACTED]
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084
Amount of tax	Total tax \$ 5,665 Less: payments and credits \$ 5,799 Plus: interest and penalties \$ 0 <b>OVERPAYMENT</b> \$ 134
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 0 Refunded to you \$ 134
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED FOR YOUR RETURN. PLEASE SIGN AND RETURN FORM VA 8879 TO OUR OFFICE.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT 248-822-9010.

# 2024 TAX RETURN FILING INSTRUCTIONS

## VIRGINIA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	[REDACTED]
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084
Amount of tax	Total tax \$ 511 Less: payments and credits \$ 413 Plus: interest and penalties \$ 4 <b>BALANCE DUE</b> \$ 102
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 0 Refunded to you \$ 0
Make check payable to	SEE SPECIAL INSTRUCTIONS
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING AND THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED. YOUR RETURN WILL BE COMPLETELY PAPERLESS, THEREFORE, DO NOT MAIL THE PAPER COPY OF THE RETURN TO VADOT.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE VADOT.  YOUR CHECK FOR \$102, PAYABLE TO VIRGINIA DEPARTMENT OF TAXATION, MUST BE MAILED BY OCTOBER 15, 2025. BE SURE TO ATTACH YOUR PAYMENT TO VIRGINIA FORM 760-PMT, PAYMENT VOUCHER.  MAIL TO - VA DEPARTMENT OF TAXATION P.O. BOX 1478 RICHMOND, VA 23218-1478  INCLUDE YOUR SOCIAL SECURITY NUMBER AND THE WORDS "2024 VIRGINIA INCOME TAX PAYMENT" ON YOUR CHECK.

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**Special  
Instructions**

WE RECOMMEND PAYING YOUR BALANCE DUE VIA ELECTRONIC FUNDS TRANSFER RATHER THAN BY MAIL. RETAIN THE PAYMENT VOUCHER FOR PAYMENTS MADE ELECTRONICALLY. VISIT THE WEBSITE BELOW AND FOLLOW THE ON-SCREEN INSTRUCTIONS TO SCHEDULE YOUR PAYMENT.

WWW.TAX.VIRGINIA.GOV/ INDIVIDUAL- INCOME- TAX- PAYMENT- OPTIONS

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT US AT 248-822-9010.