

2024 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	842,566
Less: payments and credits	\$	1,164,586
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	322,020

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	322,020
Refunded to you	\$	0

Make check payable to

NOT APPLICABLE

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

2024 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	<div></div>												
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084												
Amount of tax	<table><tr><td>Total tax</td><td>\$</td><td>11,036</td></tr><tr><td>Less: payments and credits</td><td>\$</td><td>33,326</td></tr><tr><td>Plus: interest and penalties</td><td>\$</td><td>0</td></tr><tr><td>OVERPAYMENT</td><td>\$</td><td>22,290</td></tr></table>	Total tax	\$	11,036	Less: payments and credits	\$	33,326	Plus: interest and penalties	\$	0	OVERPAYMENT	\$	22,290
Total tax	\$	11,036											
Less: payments and credits	\$	33,326											
Plus: interest and penalties	\$	0											
OVERPAYMENT	\$	22,290											
Overpayment	<table><tr><td>Miscellaneous Donations</td><td>\$</td><td>0</td></tr><tr><td>Credited to your estimated tax</td><td>\$</td><td>22,290</td></tr><tr><td>Refunded to you</td><td>\$</td><td>0</td></tr></table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	22,290	Refunded to you	\$	0			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	22,290											
Refunded to you	\$	0											
Make check payable to	NOT APPLICABLE												
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN CALIFORNIA FORM 8879 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE FTB.												
Return must be mailed on or before	NOT APPLICABLE												
Special Instructions													

2024 TAX RETURN FILING INSTRUCTIONS

CONNECTICUT INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for	<div></div>												
Prepared by	METZLER LOCRICCHIO SERRA & CO., P.C. 1800 W. BIG BEAVER - STE. 100 TROY, MI 48084												
Amount of tax	<table><tr><td>Total tax</td><td>\$</td><td>225,209</td></tr><tr><td>Less: payments and credits</td><td>\$</td><td>308,818</td></tr><tr><td>Plus: interest and penalties</td><td>\$</td><td>216</td></tr><tr><td>OVERPAYMENT</td><td>\$</td><td>83,393</td></tr></table>	Total tax	\$	225,209	Less: payments and credits	\$	308,818	Plus: interest and penalties	\$	216	OVERPAYMENT	\$	83,393
Total tax	\$	225,209											
Less: payments and credits	\$	308,818											
Plus: interest and penalties	\$	216											
OVERPAYMENT	\$	83,393											
Overpayment	<table><tr><td>Miscellaneous Donations</td><td>\$</td><td>0</td></tr><tr><td>Credited to your estimated tax</td><td>\$</td><td>83,393</td></tr><tr><td>Refunded to you</td><td>\$</td><td>0</td></tr></table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	83,393	Refunded to you	\$	0			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	83,393											
Refunded to you	\$	0											
Make check payable to	NOT APPLICABLE												
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FEDERAL FORM 8879 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE CTDRS.												
Return must be mailed on or before	NOT APPLICABLE												
Special Instructions													

2024 TAX RETURN FILING INSTRUCTIONS

ILLINOIS INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	4,658
Less: payments and credits	\$	4,712
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	54

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	54
Refunded to you	\$	0

Make check payable to

NOT APPLICABLE

Mail tax return and check (if applicable) to

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM IL-8453 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE IDOR.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

2024 TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	1,161
Less: payments and credits	\$	1,476
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	315

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	0
Refunded to you	\$	315

Make check payable to

NOT APPLICABLE

Mail tax return and check (if applicable) to

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM M-8453 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE MDOR.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR ACCOUNT ENDING IN 0795. REFER TO FORM 1-NR/PY ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION.

2024 TAX RETURN FILING INSTRUCTIONS

NEW JERSEY INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	1,858
Less: payments and credits	\$	2,062
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	204

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	0
Refunded to you	\$	204

Make check payable to

NOT APPLICABLE

Mail tax return and check (if applicable) to

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FEDERAL FORM 8879 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE NJDOR.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR ACCOUNT ENDING IN 0795. REFER TO FORM NJ-1040-NR ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION.

2024 TAX RETURN FILING INSTRUCTIONS

NEW YORK INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	68,690
Less: payments and credits	\$	76,918
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	8,228

Overpayment

Miscellaneous Donations	\$	0
Credited to your estimated tax	\$	0
Refunded to you	\$	8,228

Make check payable to

NOT APPLICABLE

Mail tax return and check (if applicable) to

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM TR-579-IT TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE NY TAX DEPT.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR ACCOUNT ENDING IN 0795. REFER TO FORM IT-203 ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION.

2024 TAX RETURN FILING INSTRUCTIONS

PENNSYLVANIA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2024

Prepared for



Prepared by

METZLER LOCRICCHIO SERRA & CO., P.C.
1800 W. BIG BEAVER - STE. 100
TROY, MI 48084

Amount of tax

Total tax	\$	448
Less: payments and credits	\$	582
Plus: interest and penalties	\$	0
OVERPAYMENT	\$	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

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM PA-8879 TO OUR OFFICE. WE WILL SUBMIT YOUR ELECTRONIC RETURN TO THE PDOR.

Return must be mailed on or before

NOT APPLICABLE

Special Instructions

YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR ACCOUNT ENDING IN 0795. REFER TO FORM PA-40 ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION.