

**Armenia CPA PLLC  
350 Alberta Dr Suite 201  
Amherst, NY 14226  
(716) 875-2100  
office@armeniacpa.com**

March 2, 2025



Dear 

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2023. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

The California income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 540NR CA Nonresident or Part-Year Resident Return

The New York income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form IT-203 NY Nonresident/PY Resident Tax Return

Federal estimated income tax payments for the tax year ending December 31, 2024 were prepared for you.

New York estimated income tax vouchers for the tax year ending December 31, 2024 were prepared for you.

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

JOSEPH P. ARMENIA, JR.

Tax Summary and Instructions for Filing  
2023 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income .....	\$	348,413.00
Federal taxable income .....	\$	254,834.00
Payment due IRS .....	\$	71,500.00

Your return will be electronically filed.

Your balance due of \$71,500.00 will be automatically withdrawn from your checking account on March 2, 2025.

Please file Form 1040-V and a check or money order in the amount of \$71,500.00, payable to "United States Treasury". Write "2023 Form 1040" and your social security number on the check. This is due at your earliest opportunity..

Mail Form 1040-V and your check to:

Internal Revenue Service  
P.O. Box 1214  
Charlotte, NC 28201-1214

Federal estimated income tax payments for tax year 2024 are due as follows:

Voucher 1	.....	04/15/2024	.....	\$	21,500.00
Voucher 2	.....	06/17/2024	.....	\$	21,500.00
Voucher 3	.....	09/16/2024	.....	\$	21,500.00
Voucher 4	.....	01/15/2025	.....	\$	21,500.00

Include a separate check or money order for each payment payable to the "United States Treasury". Write your social security number and "2024 Form 1040-ES" on each check. Mail your check and the appropriate Form 1040-ES voucher to:

Internal Revenue Service  
P.O. Box 1300  
Charlotte, NC 28201-1300

Tax Summary and Instructions for Filing  
2023 California Individual Income Tax Return

Summary of Form 540NR Information:

State taxable income .....	\$	3,964.00
State refund applied to next year.....	\$	750.00

Your California return will be electronically filed.

There is no tax due or refund with the California income tax return.

Your California return shows an overpayment of \$750.00. Of this amount, \$750.00 will be applied to your 2024 estimates.

Tax Summary and Instructions for Filing  
2023 New York Individual Income Tax Return

Summary of Form IT-203 Information:

State taxable income .....	\$	315,297.00
State refund applied to next year.....	\$	2,483.00

Your New York return will be electronically filed.

There is no tax due or refund with the New York income tax return.

Your New York return shows an overpayment of \$2,483.00. Of this amount, \$2,483.00 will be applied to your 2024 estimates.

New York estimated income tax payments for tax year 2024 are due as follows:

Voucher 4 .....	01/15/2025 .....	\$	317.00
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Include a separate check or money order for each payment. Write your social security number and "2024 IT-2105" on each check. Mail your check and the appropriate voucher to:

NYS Estimated Income Tax  
Processing Center  
PO Box 4122  
Binghamton, NY 13902-4122