



April 7, 2025

CONFIDENTIAL



We have prepared the following returns from information provided by you without verification or audit:

- U.S. Individual Income Tax Return (Form 1040)
- California Nonresident or Part-Year Resident Income Tax Return (Form 540NR)
- Colorado Individual Income Tax Return (Form 104)
- Georgia Individual Income Tax Return (Form 500)
- Kentucky Income Tax Return for Nonresident or Part-Year Resident (Form KY 740-NP)
- Louisiana Nonresident Individual Income Tax Return (Form IT-540B)
- Maryland Nonresident Income Tax Return (Form 505)
- Missouri Individual Income Tax Return (Form MO-1040)
- North Carolina Individual Income Tax Return (Form D-400)
- New York Nonresident and Part-Year Resident Income Tax Return (Form IT-203)
- Ohio Individual Tax Return (Form IT1040)
- Oklahoma Nonresident and Part-Year Resident Income Tax Return (Form 511NR)
- South Carolina Individual Income Tax Return (Form SC1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

To revoke your electronic funds withdrawal payment, contact the U. S. Treasury Financial Agent, toll-free, at 1-888-353-4537. Cancellation requests must be received no later than 11:59 p.m. Eastern Time, at least two business days prior to April 15, 2025, your scheduled payment date. If there is a change to the bank account information provided on the return, call this number to cancel the scheduled payment. You may also call this number to inquire about the status of your electronic funds withdrawal payment. You will need the social security number of the person listed first on the return, the payment amount, and the bank account number.

Your 2024 return was prepared based upon a total individual retirement account (IRA) contribution of \$14,000. The contribution is nondeductible and reported on Form 8606 which is included with your return.

To ensure the accuracy of the enclosed return, please review the following information regarding

1280 Soldiers Field Road, Boston, MA 02135 / Phone: 617-783-2500
One University Avenue, Suite 2A, Westwood, MA 02090 / Phone: 781-329-1690 / dsrca.com

■■■■■■■■■■s traditional individual retirement account contributions:

\$7,000 Total required IRA contribution for 2024

\$7,000 Contributions made for 2024

To ensure the accuracy of the enclosed return, please review the following information regarding Tara A's traditional individual retirement account contributions:

\$7,000 Total required IRA contribution for 2024

\$7,000 Contributions made for 2024

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Donovan, Sullivan & Ryan CPA

Filing Instructions
Individual Income Tax Return
Taxable Year Ended December 31, 2024

Name:



Federal Filing Instructions

Your 2024 Form 1040 shows an amount due of \$122,036. No check is required. You have authorized the United States Treasury to debit your Bank of America checking account #*****2904 for the amount of \$122,036 on the filing date. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

You will receive an email when your return has been accepted. Please be sure to add **efile@efileservices.net** to your Safe Senders list in order to receive this acceptance email.

Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Important: Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.

Retain a copy of the signed and dated Form 8879 for your records.

Your required 2025 federal estimated tax payments are as follows:

Due Date	Remittance
4/15/25	\$38,675
6/16/25	\$38,675
9/15/25	\$38,675
1/15/26	\$38,675

Each payment is to be accompanied by a completed Form 1040-ES payment voucher. Make each check payable to the United States Treasury, write your social security number and "2025 Form 1040-ES" on the check.

Mail the Form 1040-ES payment voucher and check by the due date indicated above to:

Internal Revenue Service
P.O. Box 802502

Cincinnati, OH 45280-2502

California Filing Instructions

No check is required. Authorization for the California Franchise Tax Board to debit your Bank of America checking account for the amount of \$7 on April 15, 2025 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Sign and date Form CA 8879, California e-file Signature Authorization for Individuals. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form 540NR.

Colorado Filing Instructions

No check is required. Authorization for the Colorado Department of Revenue to debit your Bank of America checking account for the amount of \$1,843 upon filing date has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Sign and date Form DR 8454, Colorado Individual Income Tax Declaration for Electronic Filing. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form 104.

Georgia Filing Instructions

The return shows a total overpayment of \$50, which will be direct deposited into your Bank of America checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

You may check the status of your refund on the Georgia Department of Revenue website at <https://dor.georgia.gov/wheres-my-refund>. Have a copy of your tax return available because you will need to have the first social security number shown on your return and the expected amount of your refund.

Sign and date Form GA-8453, Georgia Individual Income Tax Declaration for Electronic Filing. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form 500.

Kentucky Filing Instructions

Your 2024 Form 740-NP/740-NP-R shows a total overpayment of \$95, which is to be refunded in

its entirety.

You have signed your electronically filed return with a Personal Identification Number (PIN). Do not mail Form 740-NP/740-NP-R.

Louisiana Filing Instructions

No check is required. Authorization for the Louisiana Department of Revenue to debit your Bank of America checking account for the amount of \$6 on May 15, 2025 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

You have signed your electronically filed return with a Personal Identification Number (PIN). Your return is being filed electronically. Do not mail Form IT-540B.

Maryland Filing Instructions

Your 2024 Form 505 shows a total overpayment of \$1, which will be direct deposited to your Bank of America checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Sign and date Form EL101, Maryland E-File Declaration for Electronic Filing. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being electronically filed. Do not mail Form 505.

Missouri Filing Instructions

The return shows a total overpayment of \$16, which will be direct deposited to your Bank of America checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Missouri does not require an additional electronic filing signature document. Your return is being filed electronically. Do not mail Form MO-1040.

North Carolina Filing Instructions

No check is required. Authorization for the NC Department of Revenue to debit your Bank of America checking account for the amount of \$15 on April 15, 2025 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

North Carolina does not require an additional electronic filing signature document. Your return is being filed electronically. Do not mail Form D-400.

New York Filing Instructions

The return shows a total overpayment of \$1,156, which will be direct deposited to your Bank of America checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Sign and date Form TR-579-IT, New York State E-file Signature Authorization. Return it as

soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form IT-203. Initial and date the copy of the return and retain it for your records.

Ohio Filing Instructions

No check is required. Authorization for the Ohio Department of Taxation to debit your Bank of America checking account for the amount of \$11 on April 15, 2025 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Ohio does not require an electronic filing signature document. Your return is being filed electronically. Do not mail Form IT1040.

Oklahoma Filing Instructions

No check is required. Authorization for the Oklahoma Tax Commission to debit your Bank of America checking account for the amount of \$16 on April 21, 2025 has been designated in the electronic return. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Sign and date Form OK 511EF, Oklahoma Individual Income Tax Declaration for Electronic Filing. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form 511-NR.

South Carolina Filing Instructions

The return shows a total overpayment of \$356, which will be direct deposited to your checking account at Bank of America. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Sign and date Form SC8453, Individual Income Tax Declaration for Electronic Filing. Return it as soon as possible to:

Donovan, Sullivan & Ryan CPA
One University Suite 2 A
Westwood, MA 02090-2179

Your return is being filed electronically. Do not mail Form SC1040.