

E-file Authorization for Corporations

(December 2022)

Department of the Treasury
Internal Revenue ServiceFor calendar year 20____, or tax year beginning 01/01, 20 23, ending 12/31, 20 23**Use for efile authorizations for Form 1120, 1120-F or 1120S.****Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879CORP for the latest information.**

OMB No. 1545-0123

Name of corporation

LESTER 3 CORP

Employer identification number

59-1564003**Part I Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	-15847

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment 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 electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke 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 have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **PREMIER ADVISORY GROUP INC** to enter my PIN

1	4	0	0	3
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 as my signature
ERO firm name
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date **12/11/2024** Title **PRESIDENT****Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

6	0	1	4	4	7	1	7	5	3	5
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **PREMIER ADVISORY GROUP INC**
GUILLERMO CASTILLA Date **12/11/2024**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **1120-S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**Do not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2023For calendar year 2023 or tax year beginning **01/01**, 2023, ending **12/31**, 2023

A S election effective date 04/01/2021	TYPE OR PRINT	Name LESTER 3 CORP	D Employer identification number 59-1564003
B Business activity code number (see instructions) 454110		Number, street, and room or suite no. If a P.O. box, see instructions. 3477 FORSYTH RD	E Date incorporated 04/01/2021
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32807	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **2**

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a	Gross receipts or sales	199820	b Less returns and allowances		c Balance	1c	199820
	2	Cost of goods sold (attach Form 1125-A)					2	215744
	3	Gross profit. Subtract line 2 from line 1c					3	-15924
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)					4	
	5	Other income (loss) (see instructions—attach statement)					5	77
	6	Total income (loss). Add lines 3 through 5					6	-15847
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)					7	
	8	Salaries and wages (less employment credits)					8	
	9	Repairs and maintenance					9	2080
	10	Bad debts					10	
	11	Rents					11	13533
	12	Taxes and licenses					12	147
	13	Interest (see instructions)					13	170
	14	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					14	1801
	15	Depletion (Do not deduct oil and gas depletion.)					15	
	16	Advertising					16	
	17	Pension, profit-sharing, etc., plans					17	
	18	Employee benefit programs					18	
	19	Energy efficient commercial buildings deduction (attach Form 7205)					19	
	20	Other deductions (attach statement)					20	29060
	21	Total deductions. Add lines 7 through 20					21	46791
	22	Ordinary business income (loss). Subtract line 21 from line 6					22	-62638
Tax and Payments	23a	Excess net passive income or LIFO recapture tax (see instructions)		23a				
	b	Tax from Schedule D (Form 1120-S)		23b				
	c	Add lines 23a and 23b (see instructions for additional taxes)					23c	
	24a	Current year's estimated tax payments and preceding year's overpayment credited to the current year		24a				
	b	Tax deposited with Form 7004		24b				
	c	Credit for federal tax paid on fuels (attach Form 4136)		24c				
	d	Elective payment election amount from Form 3800		24d				
	z	Add lines 24a through 24d					24z	
	25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐					25	
	26	Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed					26	
	27	Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid					27	
	28	Enter amount from line 27: Credited to 2024 estimated tax Refunded					28	

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title **PRESIDENT**May the IRS discuss this return
with the preparer shown below?
See instructions. ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name GUILLERMO CASTILLA	Preparer's signature	Date 12/11/2024	Check ☐ if self-employed	PTIN P00347535
	Firm's name PREMIER ADVISORY GROUP INC			Firm's EIN 82-4771129	
	Firm's address 8300 W FLAGLER ST MIAMI FL 33144-			Phone no. 305-370-9567	

For Paperwork Reduction Act Notice, see separate instructions.
QNAForm **1120-S** (2023)

Schedule B Other Information (see instructions)

1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____	Yes	No																									
2	See the instructions and enter the: a Business activity <u>ELECTRONIC SHOPPIN</u> b Product or service <u>INTERNET SALES</u>																											
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		X																									
4	At the end of the tax year, did the corporation:																											
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Corporation</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:15%;">(iv) Percentage of Stock Owned</th> <th style="width:30%;">(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made																						
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X																									
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5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		X																									
	(i) Total shares of restricted stock																											
	(ii) Total shares of non-restricted stock																											
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		X																									
	(i) Total shares of stock outstanding at the end of the tax year																											
	(ii) Total shares of stock outstanding if all instruments were executed																											
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X																									
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.																											
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____																											
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X																									
10	Does the corporation satisfy one or more of the following? See instructions		X																									
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.																											
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.																											
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).																											
11	Does the corporation satisfy both of the following conditions?	X																										
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000.																											
b	The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.																											

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 \$		
16	At any time during the tax year, did the corporation: (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		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	- 62638
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type:	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type:	12c	
d Other deductions (see instructions) Type:	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type:	13d	
	e Other rental credits (see instructions) Type:	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type:	13g	
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance ☐		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	- 62638

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
				(a)	(b)	(c)	(d)
		Assets					
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	(	)	(	)	(	)
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	(	)	(	)	(	)
11a	Depletable assets						
b	Less accumulated depletion	(	)	(	)	(	)
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	(	)	(	)	(	)
14	Other assets (attach statement)						
15	Total assets						
		Liabilities and Shareholders' Equity					
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock						
23	Additional paid-in capital						
24	Retained earnings						
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		(	)		(	)
27	Total liabilities and shareholders' equity						

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year				
2 Ordinary income from page 1, line 22				
3 Other additions				
4 Loss from page 1, line 22	()			
5 Other reductions	()			()
6 Combine lines 1 through 5				
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6				

Cost of Goods Sold

OMB No. 1545-0123

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name LESTER 3 CORP		Employer identification number 59-1564003
1	Inventory at beginning of year	1
2	Purchases	2 99715
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5 116029
6	Total. Add lines 1 through 5	6 215744
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8 215744
9a Check all methods used for valuing closing inventory:		
(i) ☐ Cost		
(ii) ☐ Lower of cost or market		
(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____		
b	Check if there was a writedown of subnormal goods	▶ ☐
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	▶ ☐
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d 0
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	☐ Yes ☒ No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No

SUPPORTING STATEMENTS FOR FORM 1125-A
LESTER 3 CORP
59-1564003

**** SCHEDULE of Schedule A - Other Costs:

<u>Description</u>	<u>Amount</u>
MERCHANT ACCOUNT FEES	112,468
FREIGHT COSTS	3,561
<u>Total Schedule A - Other Costs</u>	<u>116,029</u>

Lester 3 Corp
3477 Forsyth Rd
Orlando, FL 32807

Victor Mora
4933 Northwood St
Orlando, FL 32806

Dear Victor Mora,

Enclosed is your 2023 Schedule K-1 (Form 1120-S) Shareholder's Share of Income, Credits, Deductions, Etc. This information reflects the amounts you need to complete your income tax return. The amounts shown are your distributive share of S Corporation tax items, including income/loss, credit and deductions, and any other information to be reported on your tax return. This information may not correspond to actual distributions you may have received during the year. This information is included in the S-Corporation's 2023 Federal Return that was filed with the Internal Revenue Service. This schedule should be retained with your tax records and other documentation.

If you have any questions concerning this information please do not hesitate to contact us.

Sincerely,

Lester 3 Corp

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2023**

For calendar year 2023, or tax year

beginning **01/01 / 2023**ending **12 31 2023****Shareholder's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
59-1564003**B** Corporation's name, address, city, state, and ZIP code
LESTER 3 CORP
3477 FORSYTH RD
ORLANDO, FL 32807**C** IRS Center where corporation filed return
e-file**D** Corporation's total number of shares

Beginning of tax year

End of tax year

Part II Information About the Shareholder**E** Shareholder's identifying number
312-22-0035**F** Shareholder's name, address, city, state, and ZIP code
VICTOR MORA
4933 NORTHWOOD ST
ORLANDO, FL 32806**G** Current year allocation percentage . . . **50.0000** %**H** Shareholder's number of shares

Beginning of tax year

End of tax year

I Loans from shareholder

Beginning of tax year \$

End of tax year \$

For IRS Use Only

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss) - 31319	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
11	Section 179 deduction		
12	Other deductions		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

Lester 3 Corp
3477 Forsyth Rd
Orlando, FL 32807

Katiuska Mora
475 Sw 18Th St Unit 266
Orlando, FL 32805

Dear Katiuska Mora,

Enclosed is your 2023 Schedule K-1 (Form 1120-S) Shareholder's Share of Income, Credits, Deductions, Etc. This information reflects the amounts you need to complete your income tax return. The amounts shown are your distributive share of S Corporation tax items, including income/loss, credit and deductions, and any other information to be reported on your tax return. This information may not correspond to actual distributions you may have received during the year. This information is included in the S-Corporation's 2023 Federal Return that was filed with the Internal Revenue Service. This schedule should be retained with your tax records and other documentation.

If you have any questions concerning this information please do not hesitate to contact us.

Sincerely,

Lester 3 Corp

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120-S)**Department of the Treasury
Internal Revenue Service**2023**

For calendar year 2023, or tax year

beginning **01/01 / 2023**ending **12 31 2023****Shareholder's Share of Income, Deductions,
Credits, etc.**

See separate instructions.

Part I Information About the Corporation**A** Corporation's employer identification number
59-1564003**B** Corporation's name, address, city, state, and ZIP code
LESTER 3 CORP
3477 FORSYTH RD
ORLANDO, FL 32807**C** IRS Center where corporation filed return
e-file**D** Corporation's total number of sharesBeginning of tax year
End of tax year**Part II Information About the Shareholder****E** Shareholder's identifying number
528-22-2777**F** Shareholder's name, address, city, state, and ZIP code
KATIUSKA MORA
475 SW 18TH ST UNIT 266
ORLANDO, FL 32805**G** Current year allocation percentage . . . **50.0000** %**H** Shareholder's number of sharesBeginning of tax year
End of tax year**I** Loans from shareholderBeginning of tax year \$
End of tax year \$

For IRS Use Only

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss) - 31319	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
11	Section 179 deduction		
12	Other deductions		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023
Attachment
Sequence No. **179**

Name(s) shown on return LESTER 3 CORP	Business or activity to which this form relates S-CORPORATION	LINK: S-1	Identifying number 59-1564003
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2996	5	HY	200 DB	599
c 7-year property		8408	7	HY	200 DB	1202
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1801
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

1120S SUPPORTING STATEMENTS FOR 59-1564003

LESTER 3 CORP
59-1564003
3477 FORSYTH RD
ORLANDO, FL 32807

**** Schedule of Other Income:

<u>Description</u>	<u>Amount</u>
CREDIT CARD REWARDS	77

	77

**** Schedule of Other Deductions:

<u>Description</u>	<u>Amount</u>
APP AND SUBSCRIPTIONS	2412
AUTO EXPENSE	4505
BANK CHARGES	324
COMPUTER AND SOFTWARE EXPENSES	3341
INSURANCE PREMIUMS	989
LEGAL AND PROFESSIONAL FEES	90
OFFICE SUPPLIES	2803
PRINTING	150
TRAVEL	4268
WAREHOUSE SUPPLIES	5707
MEALS AND ENTERTAINMENT	4471

	29060

STATEMENT OF DEPRECIATION FOR: 59-1564003 SCHEDULE: S-1

Description of Property	Date Acquired	Cost or other Basis	Sec 179	Bonus Deprec	Basis	Accum Deprec	Method Used	Life or Rate	Deprec	ADS Deprec	Next Year's Deprec
FURNITURE AND EQUI	01/01/23	8408			8408		MACRS	7 . 0	1202	1202	2059
WAREHOUSE EQUIPMEN	01/01/23	2996			2996		MACRS	5 . 0	599	599	959
TOTALS :		11404			11404				1801	1801	3018

QNA

STATEMENT OF STATE DEPRECIATION FOR: 59-1564003 SCHEDULE: S-1

[illegible]

QNA