

**E-file Authorization for Form 1065**

OMB No. 1545-0123

(For return of partnership income or administrative adjustment request)

**ERO must obtain and retain completed Form 8879-PE.****Go to [www.irs.gov/Form8879PE](https://www.irs.gov/Form8879PE) for the latest information.****2023**Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year beginning

**01/01** 2023, and ending**12/31**, 20**23**

Name of partnership

**LESTER 3 LLC**

Employer identification number

**59-1564002****Part I Form 1065 Information** (Whole dollars only)

|          |                                                                                    |          |               |
|----------|------------------------------------------------------------------------------------|----------|---------------|
| <b>1</b> | Gross receipts or sales less returns and allowances (Form 1065, line 1c) . . . . . | <b>1</b> | <b>199820</b> |
| <b>2</b> | Gross profit (Form 1065, line 3) . . . . .                                         | <b>2</b> | <b>-15925</b> |
| <b>3</b> | Ordinary business income (loss) (Form 1065, line 23) . . . . .                     | <b>3</b> | <b>-62639</b> |
| <b>4</b> | Net rental real estate income (loss) (Form 1065, Schedule K, line 2) . . . . .     | <b>4</b> |               |
| <b>5</b> | Other net rental income (loss) (Form 1065, Schedule K, line 3c) . . . . .          | <b>5</b> |               |

**Part II Declaration and Signature Authorization of Partner or Member or Partnership Representative**

I declare under penalties of perjury that:

- 1a.** If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- b.** If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership.
- 2.** I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
- 3.** I am fully authorized to sign the return or AAR on behalf of the partnership.
- 4.** The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
- 5.** I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS **(a)** an acknowledgment of receipt or reason for rejection of the transmission and **(b)** the reason for any delay in processing the return or AAR.
- 6.** I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

**Partner or Member or PR PIN: check one box only**

☒ I authorize **PREMIER ADVISORY GROUP INC** to enter my PIN **14002** as my signature  
ERO firm name Don't enter all zeros  
on the partnership's 2023 electronically filed return of partnership income or AAR.

☐ As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2023 electronically filed return of partnership income or AAR.

Partner or Member or PR signature: \_\_\_\_\_

Title: **MANAGERS** Date: **12/10/2024****Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.**60144717535**

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR 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: **12/10/2024**

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-PE** (2023)

QNA

Department of the Treasury  
Internal Revenue Service**U.S. Return of Partnership Income**

OMB No. 1545-0123

For calendar year 2023, or tax year beginning 01/01, 2023, ending 12/31, ~~2022~~Go to **www.irs.gov/Form1065** for instructions and the latest information.**2023**

|                                                               |                              |                                                                                                      |                                                                |
|---------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>A</b> Principal business activity<br><b>ELECTRONIC SH</b>  | <b>Type<br/>or<br/>Print</b> | Name of partnership<br><b>LESTER 3 LLC</b>                                                           | <b>D</b> Employer identification number<br><b>59-1564002</b>   |
| <b>B</b> Principal product or service<br><b>INTERNET SALE</b> |                              | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>3477 FORSYTH RD</b>     | <b>E</b> Date business started<br><b>04/01/2021</b>            |
| <b>C</b> Business code number<br><b>454110</b>                |                              | City or town, state or province, country, and ZIP or foreign postal code<br><b>ORLANDO, FL 32807</b> | <b>F</b> Total assets<br>(see instructions)<br><b>\$ 35382</b> |

**G** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

**H** Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify): \_\_\_\_\_

**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 2

**J** Check if Schedules C and M-3 are attached ☐

**K** Check if partnership: (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 23 below. See instructions for more information.

|                                                                                                           |                                                                                                            |                                            |                         |                         |
|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------|-------------------------|
| <b>Income</b>                                                                                             | <b>1a</b> Gross receipts or sales <u>199820</u>                                                            | <b>b</b> Less returns and allowances _____ | <b>c</b> Balance        | <b>1c</b> <u>199820</u> |
|                                                                                                           | <b>2</b> Cost of goods sold (attach Form 1125-A)                                                           |                                            |                         | <b>2</b> <u>215745</u>  |
|                                                                                                           | <b>3</b> Gross profit. Subtract line 2 from line 1c                                                        |                                            |                         | <b>3</b> <u>-15925</u>  |
|                                                                                                           | <b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)            |                                            |                         | <b>4</b>                |
|                                                                                                           | <b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))                                            |                                            |                         | <b>5</b>                |
|                                                                                                           | <b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)                               |                                            |                         | <b>6</b>                |
|                                                                                                           | <b>7</b> Other income (loss) (attach statement)                                                            |                                            |                         | <b>7</b> <u>77</u>      |
|                                                                                                           | <b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7                                             |                                            |                         | <b>8</b> <u>-15848</u>  |
| <b>Deductions</b><br><small>(see instructions for limitations)</small>                                    | <b>9</b> Salaries and wages (other than to partners) (less employment credits)                             |                                            |                         | <b>9</b>                |
|                                                                                                           | <b>10</b> Guaranteed payments to partners                                                                  |                                            |                         | <b>10</b>               |
|                                                                                                           | <b>11</b> Repairs and maintenance                                                                          |                                            |                         | <b>11</b> <u>2080</u>   |
|                                                                                                           | <b>12</b> Bad debts                                                                                        |                                            |                         | <b>12</b>               |
|                                                                                                           | <b>13</b> Rent                                                                                             |                                            |                         | <b>13</b> <u>13533</u>  |
|                                                                                                           | <b>14</b> Taxes and licenses                                                                               |                                            |                         | <b>14</b> <u>147</u>    |
|                                                                                                           | <b>15</b> Interest (see instructions)                                                                      |                                            |                         | <b>15</b> <u>170</u>    |
|                                                                                                           | <b>16a</b> Depreciation (if required, attach Form 4562)                                                    | <b>16a</b> <u>1801</u>                     |                         |                         |
|                                                                                                           | <b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return                                 | <b>16b</b>                                 |                         | <b>16c</b> <u>1801</u>  |
|                                                                                                           | <b>17</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )                                        |                                            |                         | <b>17</b>               |
|                                                                                                           | <b>18</b> Retirement plans, etc.                                                                           |                                            |                         | <b>18</b>               |
|                                                                                                           | <b>19</b> Employee benefit programs                                                                        |                                            |                         | <b>19</b>               |
| <b>20</b> Energy efficient commercial buildings deduction (attach Form 7205)                              |                                                                                                            |                                            | <b>20</b>               |                         |
| <b>21</b> Other deductions (attach statement)                                                             |                                                                                                            |                                            | <b>21</b> <u>29060</u>  |                         |
| <b>22</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 21   |                                                                                                            |                                            | <b>22</b> <u>46791</u>  |                         |
| <b>23</b> <b>Ordinary business income (loss).</b> Subtract line 22 from line 8                            |                                                                                                            |                                            | <b>23</b> <u>-62639</u> |                         |
| <b>Tax and Payment</b>                                                                                    | <b>24</b> Interest due under the look-back method—completed long-term contracts (attach Form 8697)         |                                            |                         | <b>24</b>               |
|                                                                                                           | <b>25</b> Interest due under the look-back method—income forecast method (attach Form 8866)                |                                            |                         | <b>25</b>               |
|                                                                                                           | <b>26</b> BBA AAR imputed underpayment (see instructions)                                                  |                                            |                         | <b>26</b>               |
|                                                                                                           | <b>27</b> Other taxes (see instructions)                                                                   |                                            |                         | <b>27</b>               |
|                                                                                                           | <b>28</b> <b>Total balance due.</b> Add lines 24 through 27                                                |                                            |                         | <b>28</b>               |
|                                                                                                           | <b>29</b> Elective payment election amount from Form 3800                                                  |                                            |                         | <b>29</b>               |
|                                                                                                           | <b>30</b> Payment (see instructions)                                                                       |                                            |                         | <b>30</b>               |
|                                                                                                           | <b>31</b> <b>Amount owed.</b> If the sum of line 29 and line 30 is smaller than line 28, enter amount owed |                                            |                         | <b>31</b>               |
| <b>32</b> <b>Overpayment.</b> If the sum of line 29 and line 30 is larger than line 28, enter overpayment |                                                                                                            |                                            | <b>32</b>               |                         |

**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 partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member \_\_\_\_\_ Date 12/10/2024May the IRS discuss this return with the preparer shown below?  
See instructions. ☒ **Yes** ☐ **No****Paid  
Preparer  
Use Only**

|                                                            |                                 |                           |                                                 |                          |
|------------------------------------------------------------|---------------------------------|---------------------------|-------------------------------------------------|--------------------------|
| Print/Type preparer's name<br><b>GUILLERMO CASTILLA</b>    | Preparer's signature<br>_____   | Date<br><b>12/10/2024</b> | Check <input type="checkbox"/> if self-employed | PTIN<br><b>P00347535</b> |
| Firm's name<br><b>PREMIER ADVISORY GROUP INC</b>           | Firm's EIN<br><b>82-4771129</b> |                           |                                                 |                          |
| Firm's address<br><b>8300 W FLAGLER ST MIAMI FL 33144-</b> | Phone no. <b>305-370-9567</b>   |                           |                                                 |                          |

For Paperwork Reduction Act Notice, see separate instructions.

Form **1065** (2023)

**Schedule B Other Information**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------|
| <b>1</b> What type of entity is filing this return? Check the applicable box:                                                                                                                                                                                                                                                                                                                                                                              | <b>Yes</b>                                   | <b>No</b>                      |
| <b>a</b> <input type="checkbox"/> Domestic general partnership                                                                                                                                                                                                                                                                                                                                                                                             |                                              |                                |
| <b>b</b> <input type="checkbox"/> Domestic limited partnership                                                                                                                                                                                                                                                                                                                                                                                             |                                              |                                |
| <b>c</b> <input checked="" type="checkbox"/> Domestic limited liability company                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
| <b>d</b> <input type="checkbox"/> Domestic limited liability partnership                                                                                                                                                                                                                                                                                                                                                                                   |                                              |                                |
| <b>e</b> <input type="checkbox"/> Foreign partnership                                                                                                                                                                                                                                                                                                                                                                                                      |                                              |                                |
| <b>f</b> <input type="checkbox"/> Other: _____                                                                                                                                                                                                                                                                                                                                                                                                             |                                              |                                |
| <b>2</b> At the end of the tax year:                                                                                                                                                                                                                                                                                                                                                                                                                       |                                              |                                |
| <b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .      |                                              | X                              |
| <b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .                                                                                                                                            | X                                            |                                |
| <b>3</b> At the end of the tax year, did the partnership:                                                                                                                                                                                                                                                                                                                                                                                                  |                                              |                                |
| <b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .                                                                                                                                                       |                                              | X                              |
| (i) Name of Corporation                                                                                                                                                                                                                                                                                                                                                                                                                                    | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
| <b>b</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                              |
| (i) Name of Entity                                                                                                                                                                                                                                                                                                                                                                                                                                         | (ii) Employer Identification Number (if any) | (iii) Type of Entity           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              |                                |
| <b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?                                                                                                                                                                                                                                                                                                                                                                         | <b>Yes</b>                                   | <b>No</b>                      |
| <b>a</b> The partnership's total receipts for the tax year were less than \$250,000.                                                                                                                                                                                                                                                                                                                                                                       |                                              |                                |
| <b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.                                                                                                                                                                                                                                                                                                                                                             |                                              |                                |
| <b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.                                                                                                                                                                                                                                                                                                |                                              |                                |
| <b>d</b> The partnership is not filing and is not required to file Schedule M-3 . . . . .                                                                                                                                                                                                                                                                                                                                                                  | X                                            |                                |
| If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.                                                                                                                                                                                                                                                                                                                 |                                              |                                |
| <b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? . . . . .                                                                                                                                                                                                                                                                                                                                                     |                                              | X                              |
| <b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .                                                                                                                                                                                                                                                                     |                                              | X                              |
| <b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .                                                                                                                                                                                                                                                                          |                                              | X                              |
| <b>8</b> At any time during calendar year 2023, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____                 |                                              | X                              |
| <b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .                                                                                                                    |                                              | X                              |
| <b>10a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election . . . . .                                                                                                                                                                                                                                                                                    |                                              | X                              |
| See instructions for details regarding a section 754 election.                                                                                                                                                                                                                                                                                                                                                                                             |                                              |                                |
| <b>b</b> For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount \$ <u>0</u> and the total aggregate net negative amount \$ ( <u>0</u> ) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions . . . . . |                                              | X                              |

| <b>Schedule B Other Information (continued)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Yes</b> | <b>No</b> |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>c</b>                                        | For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount \$ <u>0</u> and the total aggregate net negative amount \$ ( <u>0</u> ) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions . . . . .                                                                                                                                                                     |            | X         |
| <b>d</b>                                        | For this tax year, is the partnership required to adjust the basis of partnership property under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year \$ <u>0</u> . The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .                      |            | X         |
| <b>11</b>                                       | Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                    |            |           |
| <b>12</b>                                       | At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            | X         |
| <b>13</b>                                       | If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions . . . . . <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                 |            |           |
| <b>14</b>                                       | Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                           |            | X         |
| <b>15</b>                                       | Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return . . . . . <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |           |
| <b>16a</b>                                      | Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | X         |
| <b>b</b>                                        | If "Yes," did you or will you file required Form(s) 1099? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |           |
| <b>17</b>                                       | Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return . . . . . <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |           |
| <b>18</b>                                       | Enter the number of partners that are foreign governments under section 892 . . . . . <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |           |
| <b>19</b>                                       | During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                    |            | X         |
| <b>20</b>                                       | Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |            | X         |
| <b>21</b>                                       | Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            | X         |
| <b>22</b>                                       | During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions . . . . .<br>If "Yes," enter the total amount of the disallowed deductions . . . . . \$ <u>0</u>                                                                                                                                                                                                                                                                                                                                                   |            | X         |
| <b>23</b>                                       | Did the partnership 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         |
| <b>24</b>                                       | Does the partnership satisfy one or more of the following? See instructions . . . . .<br><b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.<br><b>b</b> The partnership'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 partnership has business interest expense.<br><b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990. |            | X         |
| <b>25</b>                                       | Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .<br>If "Yes," enter the amount from Form 8996, line 15 . . . . . \$ <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            | X         |
| <b>26</b>                                       | Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership . . . . . <u>0</u><br>Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.                                                                                                                                                                                                                                                                     |            |           |
| <b>27</b>                                       | At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |           |
| <b>28</b>                                       | Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.<br>Percentage: _____ By vote: _____ By value: _____                                                                                                                         |            | X         |
| <b>29</b>                                       | Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):<br><b>a</b> Under the applicable foreign corporation rules? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               |            | X         |

| Schedule B | Other Information (continued)                                                                                                                                                                                                                                                                                                | Yes | No |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| b          | Under the covered surrogate foreign corporation rules? . . . . .<br>If "Yes" to either (a) or (b), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.                                                                                                                      |     | X  |
| 30         | At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions . . . . .                                                           |     | X  |
| 31         | Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions<br>If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 . . . . .<br>If "No," complete Designation of Partnership Representative below. |     | X  |

**Designation of Partnership Representative** (see instructions)  
Enter below the information for the partnership representative (PR) for the tax year covered by this return.

|                                                                      |                                            |
|----------------------------------------------------------------------|--------------------------------------------|
| Name of PR                                                           |                                            |
| U.S. address of PR                                                   | U.S. phone number of PR                    |
| If the PR is an entity, name of the designated individual for the PR |                                            |
| U.S. address of designated individual                                | U.S. phone number of designated individual |

QNA

| <b>Schedule K Partners' Distributive Share Items</b>                        |                                                                                                                                                                                                                  | <b>Total amount</b> |        |
|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------|
| <b>Income (Loss)</b>                                                        | <b>1</b> Ordinary business income (loss) (page 1, line 23)                                                                                                                                                       | <b>1</b>            | -62639 |
|                                                                             | <b>2</b> Net rental real estate income (loss) (attach Form 8825)                                                                                                                                                 | <b>2</b>            |        |
|                                                                             | <b>3a</b> Other gross rental income (loss)                                                                                                                                                                       | <b>3a</b>           |        |
|                                                                             | <b>b</b> Expenses from other rental activities (attach statement)                                                                                                                                                | <b>3b</b>           |        |
|                                                                             | <b>c</b> Other net rental income (loss). Subtract line 3b from line 3a                                                                                                                                           | <b>3c</b>           |        |
|                                                                             | <b>4</b> Guaranteed payments: <b>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b>                                                                                                                             | <b>4c</b>           |        |
|                                                                             | <b>c</b> Total. Add lines 4a and 4b                                                                                                                                                                              | <b>4c</b>           |        |
|                                                                             | <b>5</b> Interest income                                                                                                                                                                                         | <b>5</b>            |        |
|                                                                             | <b>6</b> Dividends and dividend equivalents: <b>a</b> Ordinary dividends                                                                                                                                         | <b>6a</b>           |        |
|                                                                             | <b>b</b> Qualified dividends <b>6b</b> <b>c</b> Dividend equivalents <b>6c</b>                                                                                                                                   | <b>6c</b>           |        |
|                                                                             | <b>7</b> Royalties                                                                                                                                                                                               | <b>7</b>            |        |
| <b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | <b>8</b>                                                                                                                                                                                                         |                     |        |
| <b>9a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | <b>9a</b>                                                                                                                                                                                                        |                     |        |
| <b>b</b> Collectibles (28%) gain (loss)                                     | <b>9b</b>                                                                                                                                                                                                        |                     |        |
| <b>c</b> Unrecaptured section 1250 gain (attach statement)                  | <b>9c</b>                                                                                                                                                                                                        |                     |        |
| <b>10</b> Net section 1231 gain (loss) (attach Form 4797)                   | <b>10</b>                                                                                                                                                                                                        |                     |        |
| <b>11</b> Other income (loss) (see instructions) Type: _____                | <b>11</b>                                                                                                                                                                                                        |                     |        |
| <b>Deductions</b>                                                           | <b>12</b> Section 179 deduction (attach Form 4562)                                                                                                                                                               | <b>12</b>           |        |
|                                                                             | <b>13a</b> Cash contributions                                                                                                                                                                                    | <b>13a</b>          |        |
|                                                                             | <b>b</b> Noncash contributions                                                                                                                                                                                   | <b>13b</b>          |        |
|                                                                             | <b>c</b> Investment interest expense                                                                                                                                                                             | <b>13c</b>          |        |
|                                                                             | <b>d</b> Section 59(e)(2) expenditures: <b>(1)</b> Type: _____ <b>(2)</b> Amount: _____                                                                                                                          | <b>13d(2)</b>       |        |
| <b>e</b> Other deductions (see instructions) Type: _____                    | <b>13e</b>                                                                                                                                                                                                       |                     |        |
| <b>Self-Employment</b>                                                      | <b>14a</b> Net earnings (loss) from self-employment                                                                                                                                                              | <b>14a</b>          | -62639 |
|                                                                             | <b>b</b> Gross farming or fishing income                                                                                                                                                                         | <b>14b</b>          |        |
|                                                                             | <b>c</b> Gross nonfarm income                                                                                                                                                                                    | <b>14c</b>          |        |
| <b>Credits</b>                                                              | <b>15a</b> Low-income housing credit (section 42(j)(5))                                                                                                                                                          | <b>15a</b>          |        |
|                                                                             | <b>b</b> Low-income housing credit (other)                                                                                                                                                                       | <b>15b</b>          |        |
|                                                                             | <b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)                                                                                                            | <b>15c</b>          |        |
|                                                                             | <b>d</b> Other rental real estate credits (see instructions) Type: _____                                                                                                                                         | <b>15d</b>          |        |
|                                                                             | <b>e</b> Other rental credits (see instructions) Type: _____                                                                                                                                                     | <b>15e</b>          |        |
|                                                                             | <b>f</b> Other credits (see instructions) Type: _____                                                                                                                                                            | <b>15f</b>          |        |
| <b>Inter-national</b>                                                       | <b>16</b> Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/> |                     |        |
| <b>Alternative Minimum Tax (AMT) items</b>                                  | <b>17a</b> Post-1986 depreciation adjustment                                                                                                                                                                     | <b>17a</b>          |        |
|                                                                             | <b>b</b> Adjusted gain or loss                                                                                                                                                                                   | <b>17b</b>          |        |
|                                                                             | <b>c</b> Depletion (other than oil and gas)                                                                                                                                                                      | <b>17c</b>          |        |
|                                                                             | <b>d</b> Oil, gas, and geothermal properties—gross income                                                                                                                                                        | <b>17d</b>          |        |
|                                                                             | <b>e</b> Oil, gas, and geothermal properties—deductions                                                                                                                                                          | <b>17e</b>          |        |
|                                                                             | <b>f</b> Other AMT items (attach statement)                                                                                                                                                                      | <b>17f</b>          |        |
| <b>Other Information</b>                                                    | <b>18a</b> Tax-exempt interest income                                                                                                                                                                            | <b>18a</b>          |        |
|                                                                             | <b>b</b> Other tax-exempt income                                                                                                                                                                                 | <b>18b</b>          |        |
|                                                                             | <b>c</b> Nondeductible expenses                                                                                                                                                                                  | <b>18c</b>          |        |
|                                                                             | <b>19a</b> Distributions of cash and marketable securities                                                                                                                                                       | <b>19a</b>          |        |
|                                                                             | <b>b</b> Distributions of other property                                                                                                                                                                         | <b>19b</b>          |        |
|                                                                             | <b>20a</b> Investment income                                                                                                                                                                                     | <b>20a</b>          |        |
|                                                                             | <b>b</b> Investment expenses                                                                                                                                                                                     | <b>20b</b>          |        |
| <b>c</b> Other items and amounts (attach statement)                         |                                                                                                                                                                                                                  |                     |        |
| <b>21</b> Total foreign taxes paid or accrued                               | <b>21</b>                                                                                                                                                                                                        |                     |        |

**Analysis of Net Income (Loss) per Return**

|          |                                                                                                                                          |               |                          |                            |                  |                         |                    |
|----------|------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------|----------------------------|------------------|-------------------------|--------------------|
| <b>1</b> | Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 |               |                          |                            |                  | <b>1</b>                | <b>-62639</b>      |
| <b>2</b> | Analysis by partner type:                                                                                                                | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt Organization | (vi) Nominee/Other |
| <b>a</b> | General partners                                                                                                                         |               |                          |                            |                  |                         |                    |
| <b>b</b> | Limited partners                                                                                                                         |               |                          |                            |                  |                         |                    |

| <b>Schedule L Balance Sheets per Books</b> |                                                      | Beginning of tax year |     | End of tax year |        |
|--------------------------------------------|------------------------------------------------------|-----------------------|-----|-----------------|--------|
| <b>Assets</b>                              |                                                      | (a)                   | (b) | (c)             | (d)    |
| <b>1</b>                                   | Cash                                                 |                       |     |                 | 25779  |
| <b>2a</b>                                  | Trade notes and accounts receivable                  |                       |     |                 |        |
| <b>b</b>                                   | Less allowance for bad debts                         |                       |     |                 |        |
| <b>3</b>                                   | Inventories                                          |                       |     |                 |        |
| <b>4</b>                                   | U.S. Government obligations                          |                       |     |                 |        |
| <b>5</b>                                   | Tax-exempt securities                                |                       |     |                 |        |
| <b>6</b>                                   | Other current assets (attach statement)              |                       |     |                 |        |
| <b>7a</b>                                  | Loans to partners (or persons related to partners)   |                       |     |                 |        |
| <b>b</b>                                   | Mortgage and real estate loans                       |                       |     |                 |        |
| <b>8</b>                                   | Other investments (attach statement)                 |                       |     |                 |        |
| <b>9a</b>                                  | Buildings and other depreciable assets               |                       |     | 11404           |        |
| <b>b</b>                                   | Less accumulated depreciation                        |                       |     | 1801            | 9603   |
| <b>10a</b>                                 | Depletable assets                                    |                       |     |                 |        |
| <b>b</b>                                   | Less accumulated depletion                           |                       |     |                 |        |
| <b>11</b>                                  | Land (net of any amortization)                       |                       |     |                 |        |
| <b>12a</b>                                 | Intangible assets (amortizable only)                 |                       |     |                 |        |
| <b>b</b>                                   | Less accumulated amortization                        |                       |     |                 |        |
| <b>13</b>                                  | Other assets (attach statement)                      |                       |     |                 |        |
| <b>14</b>                                  | Total assets                                         |                       |     |                 | 35382  |
| <b>Liabilities and Capital</b>             |                                                      |                       |     |                 |        |
| <b>15</b>                                  | Accounts payable                                     |                       |     |                 |        |
| <b>16</b>                                  | Mortgages, notes, bonds payable in less than 1 year  |                       |     |                 |        |
| <b>17</b>                                  | Other current liabilities (attach statement)         |                       |     |                 | 53041  |
| <b>18</b>                                  | All nonrecourse loans                                |                       |     |                 |        |
| <b>19a</b>                                 | Loans from partners (or persons related to partners) |                       |     |                 | 43928  |
| <b>b</b>                                   | Mortgages, notes, bonds payable in 1 year or more    |                       |     |                 |        |
| <b>20</b>                                  | Other liabilities (attach statement)                 |                       |     |                 | -71887 |
| <b>21</b>                                  | Partners' capital accounts                           |                       |     |                 | 10300  |
| <b>22</b>                                  | Total liabilities and capital                        |                       |     |                 | 35382  |

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

|          |                                                                                                                        |               |          |                                                                                                                      |               |
|----------|------------------------------------------------------------------------------------------------------------------------|---------------|----------|----------------------------------------------------------------------------------------------------------------------|---------------|
| <b>1</b> | Net income (loss) per books                                                                                            | <b>-67110</b> | <b>6</b> | Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):                         |               |
| <b>2</b> | Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): |               | <b>a</b> | Tax-exempt interest \$                                                                                               |               |
| <b>3</b> | Guaranteed payments (other than health insurance)                                                                      |               | <b>7</b> | Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize): |               |
| <b>4</b> | Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):                |               | <b>a</b> | Depreciation \$                                                                                                      |               |
| <b>a</b> | Depreciation \$                                                                                                        |               | <b>8</b> | Add lines 6 and 7                                                                                                    |               |
| <b>b</b> | Travel and entertainment \$ <b>4471</b>                                                                                | <b>4471</b>   | <b>9</b> | Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5                                   | <b>-62639</b> |
| <b>5</b> | Add lines 1 through 4                                                                                                  | <b>-62639</b> |          |                                                                                                                      |               |

**Schedule M-2 Analysis of Partners' Capital Accounts**

|          |                                      |               |                   |                                                     |               |
|----------|--------------------------------------|---------------|-------------------|-----------------------------------------------------|---------------|
| <b>1</b> | Balance at beginning of year         |               | <b>6</b>          | Distributions: <b>a</b> Cash                        |               |
| <b>2</b> | Capital contributed: <b>a</b> Cash   |               | <b>b</b> Property |                                                     |               |
|          | <b>b</b> Property                    |               | <b>7</b>          | Other decreases (itemize):                          |               |
| <b>3</b> | Net income (loss) (see instructions) | <b>-67110</b> | <b>8</b>          | Add lines 6 and 7                                   |               |
| <b>4</b> | Other increases (itemize):           |               | <b>9</b>          | Balance at end of year. Subtract line 8 from line 5 | <b>-67110</b> |
| <b>5</b> | Add lines 1 through 4                | <b>-67110</b> |                   |                                                     |               |

**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](http://www.irs.gov/Form1125A) for the latest information.**

|                                                                                            |                                                                                                                                                                            |                                                                     |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| Name<br><b>LESTER 3 LLC</b>                                                                |                                                                                                                                                                            | Employer identification number<br><b>59-1564002</b>                 |
| <b>1</b>                                                                                   | Inventory at beginning of year . . . . .                                                                                                                                   | <b>1</b>                                                            |
| <b>2</b>                                                                                   | Purchases . . . . .                                                                                                                                                        | <b>2</b> <b>99715</b>                                               |
| <b>3</b>                                                                                   | Cost of labor . . . . .                                                                                                                                                    | <b>3</b>                                                            |
| <b>4</b>                                                                                   | Additional section 263A costs (attach schedule) . . . . .                                                                                                                  | <b>4</b>                                                            |
| <b>5</b>                                                                                   | Other costs (attach schedule) . . . . .                                                                                                                                    | <b>5</b> <b>116030</b>                                              |
| <b>6</b>                                                                                   | <b>Total.</b> Add lines 1 through 5 . . . . .                                                                                                                              | <b>6</b> <b>215745</b>                                              |
| <b>7</b>                                                                                   | Inventory at end of year . . . . .                                                                                                                                         | <b>7</b>                                                            |
| <b>8</b>                                                                                   | <b>Cost of goods sold.</b> 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 . . . . . | <b>8</b> <b>215745</b>                                              |
| <b>9a</b> Check all methods used for valuing closing inventory:                            |                                                                                                                                                                            |                                                                     |
| (i) <input type="checkbox"/> Cost                                                          |                                                                                                                                                                            |                                                                     |
| (ii) <input type="checkbox"/> Lower of cost or market                                      |                                                                                                                                                                            |                                                                     |
| (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____ |                                                                                                                                                                            |                                                                     |
| <b>b</b>                                                                                   | Check if there was a writedown of subnormal goods . . . . .                                                                                                                | ▶ <input type="checkbox"/>                                          |
| <b>c</b>                                                                                   | Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .                                                         | ▶ <input type="checkbox"/>                                          |
| <b>d</b>                                                                                   | If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .                                                   | <b>9d</b> <b>0</b>                                                  |
| <b>e</b>                                                                                   | If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .                                               | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>f</b>                                                                                   | Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .                          | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

SUPPORTING STATEMENTS FOR FORM 1125-A  
LESTER 3 LLC  
59-1564002

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

| <u>Description</u>                    | <u>Amount</u>  |
|---------------------------------------|----------------|
| FREIGHT EXPENSES                      | 3,562          |
| MERCHANT ACCOUNT FEES                 | 112,468        |
| <u>Total Schedule A - Other Costs</u> | <u>116,030</u> |

Lester 3 LLC  
3477 Forsyth Rd  
Orlando, FL 32807

Victor Mora  
4833 Northwood St  
Orlando, FL 32806

Dear Victor Mora,

Enclosed is your 2023 Schedule K-1 (Form 1065) Partner'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 Partnership 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 Partnership'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 LLC

Schedule K-1  
(Form 1065)

Department of the Treasury  
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning 01/01/2023 ending 12/31/2023

Partner's Share of Income, Deductions,  
Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number  
59-1564002

B Partnership's name, address, city, state, and ZIP code  
LESTER 3 LLC  
3477 FORSYTH RD  
ORLANDO, FL 32807

C IRS center where partnership filed return: e-file

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
312-22-0035

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
VICTOR MORA  
4833 NORTHWOOD ST  
ORLANDO, FL 32806

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

I1 What type of entity is this partner? Individual

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

|         | Beginning |   | Ending  |   |
|---------|-----------|---|---------|---|
| Profit  | 50.0000   | % | 50.0000 | % |
| Loss    | 50.0000   | % | 50.0000 | % |
| Capital | 50.0000   | % | 50.0000 | % |

Check if decrease is due to:

☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

|                                          | Beginning | Ending |
|------------------------------------------|-----------|--------|
| Nonrecourse . . . \$                     |           | \$     |
| Qualified nonrecourse financing . . . \$ |           | \$     |
| Recourse . . . \$                        |           | \$     |

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L Partner's Capital Account Analysis

|                                                   |        |
|---------------------------------------------------|--------|
| Beginning capital account . . . \$                |        |
| Capital contributed during the year . . . \$      |        |
| Current year net income (loss) . . . \$           | -33555 |
| Other increase (decrease) (attach explanation) \$ |        |
| Withdrawals and distributions . . . \$ ( )        |        |
| Ending capital account . . . \$                   | -33555 |

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

|                    |  |
|--------------------|--|
| Beginning . . . \$ |  |
| Ending . . . \$    |  |

☐ Final K-1

☐ Amended K-1

651123

OMB No. 1545-0123

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

|    |                                           |    |                                                              |
|----|-------------------------------------------|----|--------------------------------------------------------------|
| 1  | Ordinary business income (loss)<br>-31320 | 14 | Self-employment earnings (loss)<br>A -31320                  |
| 2  | Net rental real estate income (loss)      |    |                                                              |
| 3  | Other net rental income (loss)            | 15 | Credits                                                      |
| 4a | Guaranteed payments for services          |    |                                                              |
| 4b | Guaranteed payments for capital           | 16 | Schedule K-3 is attached if checked <input type="checkbox"/> |
| 4c | Total guaranteed payments                 | 17 | Alternative minimum tax (AMT) items                          |
| 5  | Interest income                           |    |                                                              |
| 6a | Ordinary dividends                        |    |                                                              |
| 6b | Qualified dividends                       | 18 | Tax-exempt income and nondeductible expenses                 |
| 6c | Dividend equivalents                      |    |                                                              |
| 7  | Royalties                                 |    |                                                              |
| 8  | Net short-term capital gain (loss)        | 19 | Distributions                                                |
| 9a | Net long-term capital gain (loss)         |    |                                                              |
| 9b | Collectibles (28%) gain (loss)            | 20 | Other information                                            |
| 9c | Unrecaptured section 1250 gain            |    |                                                              |
| 10 | Net section 1231 gain (loss)              |    |                                                              |
| 11 | Other income (loss)                       |    |                                                              |
| 12 | Section 179 deduction                     | 21 | Foreign taxes paid or accrued                                |
| 13 | Other deductions                          |    |                                                              |

22 ☐ More than one activity for at-risk purposes\*

23 ☐ More than one activity for passive activity purposes\*

\*See attached statement for additional information.

For IRS Use Only

Lester 3 LLC  
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 1065) Partner'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 Partnership 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 Partnership'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 LLC

Schedule K-1  
(Form 1065)

Department of the Treasury  
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning 01/01/2023 ending 12/31/2023

Partner's Share of Income, Deductions,  
Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number  
59-1564002

B Partnership's name, address, city, state, and ZIP code  
LESTER 3 LLC  
3477 FORSYTH RD  
ORLANDO, FL 32807

C IRS center where partnership filed return: e-file

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
528-22-2777

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
KATIUSKA MORA  
475 SW 18TH ST UNIT 266  
ORLANDO, FL 32805

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☒ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

I1 What type of entity is this partner? Individual

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

|         | Beginning |   | Ending  |   |
|---------|-----------|---|---------|---|
| Profit  | 50.0000   | % | 50.0000 | % |
| Loss    | 50.0000   | % | 50.0000 | % |
| Capital | 50.0000   | % | 50.0000 | % |

Check if decrease is due to:

☐ Sale or ☐ Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

|                                          | Beginning | Ending |
|------------------------------------------|-----------|--------|
| Nonrecourse . . . \$                     |           | \$     |
| Qualified nonrecourse financing . . . \$ |           | \$     |
| Recourse . . . \$                        |           | \$     |

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships ☐

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions ☐

L Partner's Capital Account Analysis

|                                                   |        |
|---------------------------------------------------|--------|
| Beginning capital account . . . \$                |        |
| Capital contributed during the year . . . \$      |        |
| Current year net income (loss) . . . \$           | -33555 |
| Other increase (decrease) (attach explanation) \$ |        |
| Withdrawals and distributions . . . \$ ( )        |        |
| Ending capital account . . . \$                   | -33555 |

M Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

|                    |  |
|--------------------|--|
| Beginning . . . \$ |  |
| Ending . . . \$    |  |

☐ Final K-1

☐ Amended K-1

651123

OMB No. 1545-0123

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

|    |                                           |    |                                                              |
|----|-------------------------------------------|----|--------------------------------------------------------------|
| 1  | Ordinary business income (loss)<br>-31319 | 14 | Self-employment earnings (loss)<br>A -31319                  |
| 2  | Net rental real estate income (loss)      |    |                                                              |
| 3  | Other net rental income (loss)            | 15 | Credits                                                      |
| 4a | Guaranteed payments for services          |    |                                                              |
| 4b | Guaranteed payments for capital           | 16 | Schedule K-3 is attached if checked <input type="checkbox"/> |
| 4c | Total guaranteed payments                 | 17 | Alternative minimum tax (AMT) items                          |
| 5  | Interest income                           |    |                                                              |
| 6a | Ordinary dividends                        |    |                                                              |
| 6b | Qualified dividends                       | 18 | Tax-exempt income and nondeductible expenses                 |
| 6c | Dividend equivalents                      |    |                                                              |
| 7  | Royalties                                 |    |                                                              |
| 8  | Net short-term capital gain (loss)        | 19 | Distributions                                                |
| 9a | Net long-term capital gain (loss)         |    |                                                              |
| 9b | Collectibles (28%) gain (loss)            | 20 | Other information                                            |
| 9c | Unrecaptured section 1250 gain            |    |                                                              |
| 10 | Net section 1231 gain (loss)              |    |                                                              |
| 11 | Other income (loss)                       |    |                                                              |
| 12 | Section 179 deduction                     | 21 | Foreign taxes paid or accrued                                |
| 13 | Other deductions                          |    |                                                              |

22 ☐ More than one activity for at-risk purposes\*

23 ☐ More than one activity for passive activity purposes\*

\*See attached statement for additional information.

For IRS Use Only

**SCHEDULE B-1  
(Form 1065)**(Rev. August 2019)  
Department of the Treasury  
Internal Revenue Service**Information on Partners Owning 50% or  
More of the Partnership**

▶ Attach to Form 1065.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.

OMB No. 1545-0123

Name of partnership

LESTER 3 LLC

Employer identification number (EIN)

59-1564002

**Part I** **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|----------------------------------------------|----------------------|------------------------------|----------------------------------------------------------|
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |
|                    |                                              |                      |                              |                                                          |

**Part II** **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|----------------------------------|----------------------------------|-------------------------------------------------|-----------------------------------------------------------|
| VICTOR MORA                      | 312-22-0035                      | UNITED STATES                                   | 50.000%                                                   |
| KATIUSKA MORA                    | 528-22-2777                      | UNITED STATES                                   | 50.000%                                                   |
|                                  |                                  |                                                 |                                                           |
|                                  |                                  |                                                 |                                                           |
|                                  |                                  |                                                 |                                                           |
|                                  |                                  |                                                 |                                                           |
|                                  |                                  |                                                 |                                                           |

# Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**  
Attachment  
Sequence No. **179**

|                                                |                                                                       |           |                                         |
|------------------------------------------------|-----------------------------------------------------------------------|-----------|-----------------------------------------|
| Name(s) shown on return<br><b>LESTER 3 LLC</b> | Business or activity to which this form relates<br><b>PARTNERSHIP</b> | LINK: P-1 | Identifying number<br><b>59-1564002</b> |
|------------------------------------------------|-----------------------------------------------------------------------|-----------|-----------------------------------------|

## 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 <b>smaller</b> 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 <input type="checkbox"/> |    |  |

### 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        |                            |
| i Nonresidential real property |                                      |                                                                            | 27.5 yrs.           | MM             | S/L        |                            |
|                                |                                      |                                                                            | 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 | <b>Total.</b> 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 |      |

## 1065 SUPPORTING STATEMENTS FOR 59-1564002

LESTER 3 LLC  
 59-1564002  
 3477 FORSYTH RD  
 ORLANDO, FL 32807

## \*\*\*\* SCHEDULE of Other Income:

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
| OTHER INCOME       | 77            |
|                    | -----         |
|                    | 77            |

## \*\*\*\* SCHEDULE of Deductions - Other:

| <u>Description</u>             | <u>Amount</u> |
|--------------------------------|---------------|
| APPLICATIONS 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         |

## \*\*\*\* SCHEDULE L - Other Current Liabilities:

| <u>Description</u> | <u>Ending</u> |
|--------------------|---------------|
| CREDIT CARDS       | 53041         |
|                    | -----         |
|                    | 53041         |

## \*\*\*\* SCHEDULE L - Other Liabilities:

| <u>Description</u> | <u>Ending</u> |
|--------------------|---------------|
| OTHER LIABILITIES  | -71887        |
|                    | -----         |
|                    | -71887        |

**Worksheet for Figuring Net Earnings (Loss) From Self-Employment**

|           |                                                                                                                                                                                                  |           |         |           |         |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|-----------|---------|
| <b>1a</b> | Ordinary business income (loss) (Schedule K, line 1) . . . . .                                                                                                                                   | <b>1a</b> | - 62639 |           |         |
| <b>b</b>  | Net income (loss) from certain rental real estate activities (see instructions) . . . . .                                                                                                        | <b>1b</b> |         |           |         |
| <b>c</b>  | Other net rental income (loss) (Schedule K, line 3c) . . . . .                                                                                                                                   | <b>1c</b> |         |           |         |
| <b>d</b>  | Net loss from Form 4797, Part II, line 17, included on line 1a, above. Enter as a positive amount . . . . .                                                                                      | <b>1d</b> |         |           |         |
| <b>e</b>  | Combine lines 1a through 1d . . . . .                                                                                                                                                            | <b>1e</b> | - 62639 |           |         |
| <b>2</b>  | Net gain from Form 4797, Part II, line 17, included on line 1a, above . . . . .                                                                                                                  | <b>2</b>  |         |           |         |
| <b>3a</b> | Subtract line 2 from line 1e. If line 1e is a loss, increase the loss on line 1e by the amount on line 2 . . . . .                                                                               | <b>3a</b> | - 62639 |           |         |
| <b>b</b>  | Part of line 3a allocated to <u>Limited partners</u> , estates, trusts, corporations, exempt organizations, and IRAs . . . . .                                                                   | <b>3b</b> |         |           |         |
| <b>c</b>  | Subtract line 3b from line 3a. If line 3a is a loss, reduce the loss on line 3a by the amount on line 3b. Include each general partner's share in box 14 of Schedule K-1, using code A . . . . . |           |         | <b>3c</b> | - 62639 |
| <b>4a</b> | Guaranteed payments to partners (Schedule K, line 4c) derived from a trade or business as defined in section 1402(c) (see instructions) . . . . .                                                | <b>4a</b> |         |           |         |
| <b>b</b>  | Part of line 4a allocated to limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs . . . . .                                             | <b>4b</b> |         |           |         |
| <b>c</b>  | Subtract line 4b from line 4a. Include each general partner's share and each limited partner's share in box 14 of Schedule K-1, using code A . . . . .                                           |           |         |           |         |
| <b>5</b>  | Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a . . . . .                                                                              |           |         | <b>5</b>  | - 62639 |

## STATEMENT OF DEPRECIATION FOR: 59-1564002 SCHEDULE: P-1

[illegible]

## QNA

## STATEMENT OF STATE DEPRECIATION FOR: 59-1564002 SCHEDULE: P-1

[illegible]

## QNA

## QNA