

IRS e-file Signature Authorization

- ERO must obtain and retain completed Form 8879.
- Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ►

| | |
|-----------------------------------|--|
| Taxpayer's name PAUL A SMITH | Social security number 217-25-5530 |
| Spouse's name MICHELLE L MILLS | Spouse's social security number 311-84-3176 |

Part I Tax Return Information - Tax Year Ending December 31, 2024 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

| | | |
|---|---|------------|
| 1 Adjusted gross income | 1 | 8,131,645. |
| 2 Total tax | 2 | 2,697,081. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 77,031. |
| 4 Amount you want refunded to you | 4 | |
| 5 Amount you owe | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize FRIEDMAN & HUEY ASSOC. LLP to enter or generate my PIN 1 3 1 3 0 as my
Enter five digits, but
don't enter all zeros
ERO firm name

signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Date ► **10/10/2025****Spouse's PIN: check one box only**

I authorize FRIEDMAN & HUEY ASSOC. LLP to enter or generate my PIN 1 3 1 3 0 as my
Enter five digits, but
don't enter all zeros
ERO firm name

signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► Date ► **10/10/2025****Practitioner PIN Method Returns Only - continue below****Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5 | 8 | 2 | 1 | 3 | 1 | 3 | 1 | 3 | 0 |
|---|---|---|---|---|---|---|---|---|---|---|

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►


Date ► **10/10/2025****ERO Must Retain This Form - See Instructions****Don't Submit This Form to the IRS Unless Requested To Do So**

2024

California e-file Signature Authorization for Individuals

8879

Your name

PAUL A SMITH

Spouse's/RDP's name

MICHELLE L MILLS

Your SSN or ITIN

217-25-5530

Spouse's/RDP's SSN or ITIN

311-84-3176

Part I Tax Return Information (whole dollars only)

| | | |
|--|---|----------|
| 1 California adjusted gross income (AGI). See instructions | 1 | 626,968. |
| 2 Amount you owe. See instructions | 2 | 29,338. |
| 3 Refund or no amount due. See instructions | 3 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2024, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

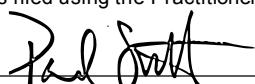
Taxpayer's PIN: check one box only

I authorize FRIEDMAN & HUEY ASSOC. LLP to enter my PIN 1 3 1 3 0
ERO firm name Do not enter all zeros

as my signature on my 2024 e-filed California individual income tax return.

I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►



Date ►

10/10/2025

Spouse's/RDP's PIN: check one box only

I authorize FRIEDMAN & HUEY ASSOC. LLP to enter my PIN 1 3 1 3 0
ERO firm name Do not enter all zeros

as my signature on my 2024 e-filed California individual income tax return.

I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ►



Date ►

10/10/2025

Practitioner PIN Method Returns Only - - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1 5 8 2 1 3 1 3 1 3 0

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2024 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers.

ERO's signature ►



Date ►

10/10/2025



248454 11062

DR 8454 (11/04/24)
COLORADO DEPARTMENT OF REVENUE
 Denver CO 80261-0005
 Tax.Colorado.gov
 Page 1 of 1

State of Colorado Income Tax Declaration for Online Electronic Filing

**Do not mail this form to the IRS or the Colorado
Department of Revenue. Retain with your records.**

| | | |
|-------------------------|--|-------------------------------------|
| For Tax Year (MM/DD/YY) | | or Fiscal Year beginning (MM/DD/YY) |
| 01/01/24 | | |

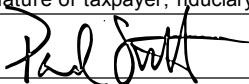
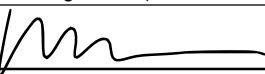
| | | | |
|---|--|--|---|
| Income Tax Type | | | |
| <input checked="" type="checkbox"/> Individual (DR 0104) | <input type="checkbox"/> C-Corporation (DR 0112) | <input type="checkbox"/> Partnership/S-Corp (DR 0106) | <input type="checkbox"/> Fiduciary (DR 0105) |
| <input type="checkbox"/> Exempt Entity (DR 0990) | | | |
| Taxpayer's Last Name or Business Name | First Name or Business DBA if different from Business Name | | |
| SMITH | PAUL | | |
| Spouse's Last Name (if applicable) | First Name | Middle Initial | |
| MILLS | MICHELLE | L | |
| Taxpayer's SSN or ITIN | Spouse's SSN or ITIN (if applicable) | FEIN | |
| 217-25-5530 | 311-84-3176 | | |
| Taxpayer's or Business's Address | City | State | ZIP |
| 643 SHERIDAN ROAD | EVANSTON | IL | 60202 |

Part I - Tax Return Information

| | | | |
|--|---|----|---------|
| 1. Total Income from your federal return (see instructions for more information) | 1 | \$ | 8239327 |
| 2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information) | 2 | \$ | 6730157 |
| 3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information) | 3 | \$ | 7159 |
| 4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information) | 4 | \$ | |

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

| | | |
|---|-------|-----------------|
| Signature of taxpayer, fiduciary officer, or partner | Title | Date (MM/DD/YY) |
|  | | 10/10/2025 |
| Spouse's Signature (If Joint Return, Both Must Sign) | | Date (MM/DD/YY) |
|  | | 10/10/2025 |

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

| | |
|---|---|
| ERO's Signature | Preparer Identification Number, Your SSN, or ITIN |
|  | P00236384 |
| Check if also Preparer <input checked="" type="checkbox"/> | Date (MM/DD/YY) |
| | 10/10/25 |

Illinois Department of Revenue

[REDACTED] - [REDACTED] - [REDACTED]

Submission ID

2024 IL-8453 Illinois Individual Income Tax Electronic Filing Declaration

(Do not mail Form IL-8453 to the Illinois Department of Revenue unless it is requested for review.)

Step 1: Provide taxpayer information

PAUL A SMITH & MICHELLE L MILLS

First name and middle initial

Spouse's first name (and last name if different)

Last name

217-25-5530

Social Security number

Print

643 SHERIDAN ROAD

311-84-3176

Mailing address

Spouse's Social Security number

EVANSTON

IL

60202

773-934-4607

City

State

ZIP

Daytime phone number

Step 2: Complete information from tax return

Choose one: IL-1040 IL-1040-X

1 Net income from Form IL-1040 or IL-1040-X, Line 11

1 8,433,034 100

2 Tax from Form IL-1040 or IL-1040-X, Line 14

2 417,435 100

3 Illinois Income Tax withheld from Form IL-1040 or IL-1040-X, Line 25 **only** (enter "0" if none)

3 20,543 100

4 Overpayment from Form IL-1040, Line 37 or IL-1040-X, Line 36

4 75,153 100

5 Total amount due from Form IL-1040, Line 41 or IL-1040-X, Line 39

5 100

6 Filing status: Single Married filing jointly Married filing separately Widowed Head of household

Step 3: Complete direct deposit of refund or electronic funds withdrawal information (Optional)

To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission. Illinois does not support international ACH transactions. IDOR will only perform direct transactions (e.g., debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

7 Routing no. (RN): 052001633

8 Account no. (AN): 446015108412

9 Type of account: Checking Savings

10 Date the payment is to be electronically withdrawn: _____

11 Electronic funds withdrawal amount: 100

12 Name on account: _____

Step 4: Taxpayer declaration and signature (Sign only after completing Step 2 and, if applicable, Step 3.)

I consent that my refund may be directly deposited as designated in Step 3 and declare the information on Lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

I authorize the Illinois Department of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2024 Illinois Original or Amended Individual Income Tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare the information on my electronic Form IL-1040 or IL-1040-X and the information I provided to my electronic return originator (ERO) are identical. To the best of my knowledge, my return is true, correct, and complete. I consent that my return, this declaration, and accompanying information may be sent to IDOR by my ERO. I authorize IDOR to inform my ERO and/or the transmitter when my return has been accepted or rejected. If rejected, I authorize IDOR to identify the reason(s) so the return may be corrected and retransmitted if possible.

Sign here



Your signature

Date

Spouse's signature (if joint return, both must sign)

Date

Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

I declare that I have examined this taxpayer's electronic Form IL-1040 or IL-1040-X, the information on this Form IL-8453, and accompanying information. I have followed all requirements of this program and declare, under penalties of perjury, that to the best of my knowledge the taxpayer's return and accompanying information are true, correct, and complete.



10/10/2025

Date

Check if paid preparer: (See instructions.)

ERO's signature

FRIEDMAN & HUEY ASSOC. LLP

Firm's name or your name if self-employed

use only 20940 S. FRANKFORT SQUARE RD

Mailing address

P00236384

Your PTIN

36-3382360

Federal employer identification number (FEIN)

FRANKFORT

IL

60423

City

State

ZIP

708-799-6800

Daytime phone number

Step 6: Attach required documents (e.g., W-2 forms, 1099 forms, IL-1310).

Do not mail Form IL-8453 and these documents unless requested for review.

IL-8453 (R-12/24) Printed by authority of the state of Illinois. Electronic only, one copy. ID: 0YY

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

4B1521 1.000



2475QX A285 10/10/2025 09:26:34 V24-7.1F SM78200



New York State E-File Signature Authorization for Tax Year 2024

For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.

| | |
|---------------------------------|---|
| Taxpayer's name PAUL A SMITH | Spouse's name (jointly filed return only) MICHELLE L MILLS |
|---------------------------------|---|

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return*, IT-201-X, *Amended Resident Income Tax Return*, IT-203, *Nonresident and Part-Year Resident Income Tax Return*, IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit*, and NYC-210, *Claim for New York City School Tax Credit*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2024 Form IT-370 and Tax Year 2025 Form IT-2105*.

Part A - Tax return information

| | |
|--|-----------------|
| 1 Federal adjusted gross income (from applicable line) | 1. 8,131,645. |
| 2 Refund | 2. |
| 3 Amount you owe | 3. 11,513. |
| 4 Financial institution routing number | 4. 052001633 |
| 5 Financial institution account number | 5. 446015108412 |

6 Account type: Personal checking Personal savings Business checking Business savings

Part B - Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2024 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2024 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the

IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2024 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

| | |
|--|--------------------|
| Taxpayer's signature | Date 10/10/2025 |
| Spouse's signature (jointly filed return only) | Date |

Part C - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2024 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2024 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2024 New York State electronic return

is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2024 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Do not mail Form TR-579-IT to the Tax Department:

EROs must keep this form for three years and present it to the Tax Department upon request.

| | | |
|-------------------------------|---------------------------|--------------------|
| ERO's signature | Print name JOHN BASICK | Date 10/10/2025 |
| Paid preparer's signature | Print name JOHN BASICK | Date 10/10/2025 |

