

# E-file Authorization for Corporations

(Rev. December 2024)

For calendar year 2024, or tax year beginning JUL 1, 2024, ending JUN 30, 2025

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**For use with Form 1120 series returns.  
Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.**

Name of corporation **Scorton Shores Association Inc** Employer identification number **04-2703685**

<b>Part I Information</b> (Whole dollars only)	
<b>1</b> Total income (Form 1120, line 11) .....	<b>1</b>
<b>2</b> Total income (Form 1120-F, Section II, line 11) .....	<b>2</b>
<b>3</b> Total income (loss) (Form 1120-S, line 6) .....	<b>3</b>
<b>4</b> Total income (Form 1120 -H, line <u>8</u> ) .....	<b>4</b> <b>27.</b>

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

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize Kyle J. Peters, CPA ERO firm name to enter my PIN 05265 do not enter all zeros as my signature on the corporation's electronically filed income tax return.

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

Officer's signature Jeffrey Picard Date 9/12/2025 Title President

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 04815005265 do not enter all zeros

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

ERO's signature \_\_\_\_\_ Date 09/12/25

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

# Form M-8453C Corporate Tax Declaration for Electronic Filing

**2024**  
**Massachusetts**  
**Department of**  
**Revenue**

Please print or type. Privacy Act Notice available upon request. For the year January 1-December 31, 2024.

Corporation name **Scorton Shores Association Inc** Federal Identification number **04-2703685** Form filed:  355  355U  355S  355SC  
 Mailing address **3 Capt. Paine Rd (P.O. Box 516 East Sandwich** City/Town **MA** State **MA** ZIP **02537**

**Part 1. Tax Return Information for Electronic Filing**

1	Excise due before credits (from Form 355, line 6; Form 355U, line 24; Form 355S, line 9; or Form 355SC, line 7)	1	2.
2	Total credits (from Form 355, line 7; Form 355U, lines 25 and 26; Form 355S, line 10; or Form 355SC, line 8)	2	
3	Excise due before voluntary contributions (from Form 355, line 11; Form 355U, line 27; Form 355S, line 14; or Form 355SC, line 11)	3	456.
4	Overpayment amount (from Form 355, line 21; Form 355U, line 37; Form 355S, line 24; or Form 355SC, line 18)	4	
5	Balance due (from Form 355, line 24; Form 355U, line 40; Form 355S, line 27; or Form 355SC, line 24)	5	456.

**Part 2. Declaration and Signature of Taxpayer**

Under the penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2024 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature *Jeffrey Picard* Date **9/12/2025**

**Part 3. Declaration and Signature of Electronic Return Originator (ERO)**

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453C are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453C accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under the penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453C should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453C relates was filed.

ERO's signature and PTIN **P02084325** Date **09/12/25** EIN **920399141**  Check if self-employed  
 Firm name (or yours, if self-employed) and address **Kyle J. Peters, CPA** City/Town **Hyannis, MA** State **MA** ZIP **02601**  
**800 Bearses Way Apt. 1EE**

**Part 4. Declaration and Signature of Paid Preparer (if other than ERO)**

Under the 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. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and PTIN **KYLE J PETERS, CPA** Date **09/12/25** EIN **92-0399141**  Check if self-employed  
 Firm name (or yours, if self-employed) and address **Kyle J. Peters Bookkeeping, Inc.** City/Town **HYANNIS, MA** State **MA** ZIP **026012262**  
**800 BEARSESE WAY**

# eSignature - Certificate of Completion

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Document id: **LSSL7C2B**  
Signatures: **2**  
Initials: **0**  
Requested by: **Kyle Peters (kyle@kylejpeterscpa.com)**  
Requestor IP address: **98.229.163.22**  
Time zone: **UTC**  
Document pages: **2**

## Signers

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Signer:	<b>Jeff Picard</b> jpocard@comcast.net	Signature <b>Jeffrey Picard</b> <i>Jeffrey Picard</i>
IP address:	<b>66.31.184.227</b>	
User id:	<b>QBVC4R5S</b>	
Timestamp:	Sent - <b>09/12/2025 02:11 PM</b> Opened - <b>09/12/2025 04:32 PM</b> Signed - <b>09/12/2025 04:36 PM</b>	