

Form 1120

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2024 or tax year beginning , 2024, ending ,20

Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2024

A Check if:

- 1a Consolidated return (attach Form 951) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instrs) ☐
4 Schedule M-3 attached ☐

TYPE
OR
PRINT

PRIMERA CLASE RENTALS LLC
18071 BISCAYNE BLVD, APT 1702-3 N
MIAMI, FL 33160

B Employer identification number

30-1271701

C Date incorporated

6/15/2021

D Total assets (see instructions)

\$ 343,800.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

INCOME	1a	Gross receipts or sales	1a	327,984.	
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a	1c	327,984.	
	2	Cost of goods sold (attach Form 1125-A)	2		
	3	Gross profit. Subtract line 2 from line 1c	3	327,984.	
	4	Dividends and inclusions (Schedule C, line 23)	4		
	5	Interest	5		
	6	Gross rents	6		
	7	Gross royalties	7		
	8	Capital gain net income (attach Schedule D (Form 1120))	8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
DEDUCTIONS	10	Other income (see instructions — attach statement)	10		
	11	Total income. Add lines 3 through 10	11	327,984.	
	12	Compensation of officers (see instructions — attach Form 1125-E)	12		
	13	Salaries and wages (less employment credits)	13		
	14	Repairs and maintenance	14	53,873.	
	15	Bad debts	15		
	16	Rents	16		
	17	Taxes and licenses	17	7,439.	
	18	Interest (see instructions)	18		
	19	Charitable contributions	19		
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	11,067.	
	21	Depletion	21		
	22	Advertising	22	767.	
	23	Pension, profit-sharing, etc., plans	23		
	24	Employee benefit programs	24		
	25	Energy efficient commercial buildings deduction (attach Form 7205)	25		
	26	Other deductions (attach statement)	26	See Statement 1 255,818.	
27	Total deductions. Add lines 12 through 26	27	328,964.		
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	-980.		
TAX, CREDITS, REFUNDABLE	29a	Net operating loss deduction (see instructions)	29a	See St. 2 0.	
	b	Special deductions (Schedule C, line 24)	29b		
	c	Add lines 29a and 29b	29c		
30	Taxable income. Subtract line 29c from line 28. See instructions	30	-980.		
31	Total tax (Schedule J, line 12)	31	0.		
32	Reserved for future use	32			
33	Total payments and credits (Schedule J, line 23)	33	0.		
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐	34			
35	Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	0.		
36	Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36			
37	Enter amount from line 36 you want: Credited to 2025 estimated tax Refunded	37			

Sign Here

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

Signature of officer

Date

President

Title

May the IRS discuss this return with the preparer shown below? See instructions.

☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name

OKSANA ALVAREZ

Preparer's signature

OKSANA ALVAREZ

Date

Check ☐ if self-employed

PTIN

P01946273

Firm's name

ALVAREZ-KACHAN LLC

Firm's EIN

47-5535976

Firm's address

1500 NW 89TH CT SUITE 119
DORAL, FL 33172

Phone no.

786-267-3450

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1120 (2024)

CPCA0205 09/10/24

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Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) Percentage	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8. See instructions for limitations.		See instructions	
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Reserved for future use			
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3 ..			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

Form 1120 (2024)

CPCA0212 09/10/24

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Schedule J Tax Computation and Payment (see instructions)

1a	Income tax(see instructions)	1a	0.	
b	Tax from Form 1120-L (see instructions)	1b		
c	Section 1291 tax from Form 8621	1c		
d	Tax adjustment from Form 8978	1d		
e	Additional tax under section 197(f)	1e		
f	Base erosion minimum tax from Form 8991	1f		
g	Amount from Form 4255, Part I, line 3, column (q)	1g		
z	Other chapter 1 tax	1z		
2	Total income tax. Add lines 1a through 1z	2		
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3		
4	Add lines 2 and 3	4		0.
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (see instructions – attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
f	Adjustment from Form 8978	5f		
6	Total credits. Add lines 5a through 5f	6		
7	Subtract line 6 from line 4	7		
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		
9a	Amount from Form 4255, Part I, line 3, column(r)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Completed long-term contract look-back interest due (attach Form 8697)	9c		
d	Interest due under the look-back method – income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under section 453A(c)	9f		
g	Interest/tax due under section 453(l)	9g		
z	Other (see instructions – attach statement)	9z		
10	Total. Add lines 9a through 9z	10		
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a		
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b		
c	Deferred LIFO recapture tax (section 1363(d))	11c		
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	12		0.
13	Preceding year's overpayment credited to the current year	13		
14	Current year's estimated tax payments	14		
15	Current year's refund applied for on Form 4466	15	(	)
16	Reserved for future use	16		
17	Tax deposited with Form 7004	17		
18	Withholding (see instructions)	18		
19	Total payments. Combine lines 13 through 18	19		0.
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	20c		
z	Other (attach statement – see instructions)	20z		
21	Total credits. Add lines 20a through 20z	21		
22	Elective payment election amount from Form 3800	22		
23	Total payments and credits. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23		0.

Form 1120 (2024)

CPCA0234 12/23/24

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1

Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) _____

2

See the instructions and enter the:
a Business activity code no. 541600
b Business activity CONSULTING
c Product or service SERVICE

3

Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?
If "Yes," enter name and EIN of the parent corporation _____

4

At the end of the tax year:
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)
5 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions.
If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more 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 (iv) below.

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

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316
If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?
For rules of attribution, see section 318. If "Yes," enter:
(a) Percentage owned _____ and (b) Owner's country _____
(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 1 _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____ None

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) 1 _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a). \$ 56,073.

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Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year. \$ _____		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments that would require it to file Form(s) 1099? b If "Yes," did or will the corporation file required Form(s) 1099?		X
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During this corporation's tax year, did the corporation 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) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. \$ _____		X
22 Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		X
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions.		X
24 Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions. a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense. c The corporation is a tax shelter and the corporation has business interest expense.		X
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 15. \$ _____		X
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By Vote _____ By Value _____		X
27 At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions.		X
28 Is the corporation a member of a controlled group? If "Yes," attach Schedule O (Form 1120). See instructions.		X
29 Corporate Alternative Minimum Tax: a Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? If "Yes," go to question 29b. If "No," skip to question 29c. b Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? If "Yes," complete and attach Form 4626. If "No," continue to question 29c. c Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions. If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		X
30 Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions): a Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)? b Under the applicable foreign corporation rules? c Under the covered surrogate foreign corporation rules? If "Yes" to either 30a, 30b, or 30c, complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		X
31 Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? If "Yes," attach a statement. See instructions.		X

CPCA0234 09/10/24

Form 1120 (2024)

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		20,262.		2,034.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets			317,550.	
b	Less accumulated depreciation	()		(11,067.)	306,483.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				35,283.
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		20,262.		343,800.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach stmt)				
19	Loans from shareholders				341,207.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock	100,000.	100,000.	100,000.	100,000.
23	Additional paid-in capital				1,697.
24	Retained earnings — Approp (att stmt)				
25	Retained earnings — Unappropriated		-79,738.		-99,104.
26	Adjmt to shareholders' equity (att stmt)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		20,262.		343,800.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-19,366.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation	\$		a Depreciation	\$
b	Charitable contributions	\$		b Charitable contribns	\$
c	Travel & entertainment	\$ 18,386.			
		18,386.	9	Add lines 7 and 8	0.
6	Add lines 1 through 5	-980.	10	Income (page 1, line 28) — line 6 less line 9	-980.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	-79,738.	5	Distributions	a Cash	
2	Net income (loss) per books	-19,366.		b Stock	c Property	
3	Other increases (itemize):		6	Other decreases (itemize):		
			7	Add lines 5 and 6		
4	Add lines 1, 2, and 3	-99,104.	8	Balance at end of year (line 4 less line 7)		-99,104.

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Department of the Treasury
Internal Revenue Service

► See instructions.

OMB No. 1545-0123

Name _____

PRIMERA CLASE RENTALS LLC

Employer Identification number (EIN)

30-1271701

Part I

Certain Entities Owning the Corporation's Voting Stock. (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b).

Part II

Certain Individuals and Estates Owning the Corporation's Voting Stock. (Form 1120, Schedule N, and Schedule M-1) Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

CPCA1901 06/02/11

Schedule G (Form 1120) (Rev 12-2011)

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Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

2024

Attachment
Sequence No. 179

Name(s) shown on return

PRIMERA CLASE RENTALS LLC

Business or activity to which this form relates

Identifying number

30-1271701

Form 1120

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	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 2025. 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 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2024 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
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	1/01/24	317,550.	27.5 yrs	MM	S/L	11,067.
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 2024 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	11,067.
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	

ES COPIA FIEL DEL ORIGINAL. CONSTE
María Graciela Armoa González
Notaria Pública - Reg. N.238
Ballivian esq. Toledo
Tel/fax 021-3380022-Cel 0981972980
Email: estudio-notarialarmoa@gmail.com
Mariano Roque Alonso - Paraguay

**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**

(Under Sections 6038A and 6038C of the Internal Revenue Code)
Go to www.irs.gov/Form5472 for instructions and the latest information.

OMB No. 1545-0123

For tax year of the reporting corporation beginning 1/01, 2024, and ending 12/31, 2024

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation PRIMERA CLASE RENTALS LLC Number, street, and room or suite no. (If a P.O. box, see instructions.) 18071 BISCAYNE BLVD, APT 1702-3 N City or town, state, and ZIP code (If a foreign address, see instructions.) MIAMI, FL 33160		1b Employer identification number 30-1271701
1d Principal business activity . . . CONSULTING		1e Principal business activity code . . . 541600
1f Total value of gross payments made or received reported on this Form 5472. See instructions. \$ 441,207.	1g Total number of Forms 5472 filed for the tax year 1	1h Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ 441,207.
1i Check here if this is a consolidated filing of Form 5472. ☐	1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472. ☐	1k Total number of Parts VIII attached to Form 5472 0
1l Country of incorporation United States of America		1m Date of incorporation 06/15/2021
1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident United States of America		1o Principal country(ies) where business is conducted United States of America
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ☒		
3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ☐		

Part II 25% Foreign Shareholder (see instructions)

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ☐

4a Name and address of direct 25% foreign shareholder FERNANDO LUGO PUERTO BERMEJO 123 GENERAL RODRIGUEZ, BUENOS AIRES 1748 Argentina		
4b(1) U.S. identifying number, if any Foreign US	4b(2) Reference ID number (see instructions) FERN001	4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions)
4c Principal country(ies) where business is conducted Argentina	4d Country of citizenship, organization, or incorporation Argentina	4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident Argentina
5a Name and address of direct 25% foreign shareholder		
5b(1) U.S. identifying number, if any	5b(2) Reference ID number (see instructions)	5b(3) FTIN, if any (see instructions)
5c Principal country(ies) where business is conducted	5d Country of citizenship, organization, or incorporation	5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
6a Name and address of ultimate indirect 25% foreign shareholder		
6b(1) U.S. identifying number, if any	6b(2) Reference ID number (see instructions)	6b(3) FTIN, if any (see instructions)
6c Principal country(ies) where business is conducted	6d Country of citizenship, organization, or incorporation	6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
7a Name and address of ultimate indirect 25% foreign shareholder		
7b(1) U.S. identifying number, if any	7b(2) Reference ID number (see instructions)	7b(3) FTIN, if any (see instructions)
7c Principal country(ies) where business is conducted	7d Country of citizenship, organization, or incorporation	7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

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Mariano Roque Alonso - Paraguay

Part III Related Party (see instructions). All reporting corporations must complete this question and the rest of Part III.
Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person?

8 a Name and address of related party

FERNANDO LUGO

PUERTO BERMEJO 123 GENERAL RODRIGUEZ, BUENOS AIRES 1748 Argentina

8 b (1) U.S. identifying number, if any

Applied For

8 b (2) Reference ID number (see instructions)

FERN001

8 b (3) FTIN, if any (see instructions)

8 c Principal business activity . . . CONSULTING

8 d Principal business activity code . . . 541600

8 e Relationship — Check boxes that apply:

☐ Related to reporting corporation☐ Related to 25% foreign shareholder☒ 25% foreign shareholder

8 f Principal country(ies) where business is conducted

United States of America

8 g Country(ies) under whose laws the related party files an income tax return as a resident

United States of America

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** Part IV must be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here. ☐

9	Sales of stock in trade (inventory)	9	
10	Sales of tangible property other than stock in trade	10	
11	Platform contribution transaction payments received	11	100,000.
12	Cost sharing transaction payments received	12	
13 a	Rents received (for other than intangible property rights)	13 a	
b	Royalties received (for other than intangible property rights)	13 b	
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	
16	Commissions received	16	
17	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	17 b	341,207.
18	Interest received	18	
19	Premiums received for insurance or reinsurance	19	
20	Loan guarantee fees received	20	
21	Other amounts received (see instructions)	21	
22	Total. Combine amounts on lines 9 through 21	22	441,207.
23	Purchases of stock in trade (inventory)	23	
24	Purchases of tangible property other than stock in trade	24	
25	Platform contribution transaction payments paid	25	
26	Cost sharing transaction payments paid	26	
27 a	Rents paid (for other than intangible property rights)	27 a	
b	Royalties paid (for other than intangible property rights)	27 b	
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	
30	Commissions paid	30	
31	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	31 b	
32	Interest paid	32	
33	Premiums paid for insurance or reinsurance	33	
34	Loan guarantee fees paid	34	
35	Other amounts paid (see instructions)	35	
36	Total. Combine amounts on lines 23 through 35	36	

Part V Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE (see instructions)Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. ☐**Part VI Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)Describe these transactions on an attached separate sheet and check here. ☐

Form 5472 (Rev. 12-2023)


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Mariano Roque Alonso - Paraguay

CPCA2812 06/14/23

Part VII

Additional Information. All reporting corporations must complete Part VII.

37

Does the reporting corporation import goods from a foreign related party?

Yes

X

No

38 a

If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?

Yes

No

b

If "Yes," attach a statement explaining the reason or reasons for such difference.

c

If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?

Yes

No

39

During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)? If "Yes," complete Part VIII as instructed below.

Yes

No

40 a

During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.

Yes

X

No

b

If "Yes," enter the total amount of the disallowed deductions

\$

41 a

Is the reporting corporation claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign related party? If "Yes," complete lines 41b, 41c, and 41d. See instructions.

Yes

X

No

b

Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions.

\$

c

Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions.

\$

d

Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions.

\$

42 a

Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)?

Yes

No

b

Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)?

Yes

No

43 a

Did the reporting corporation issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) during the tax year with respect to a related party that is a corporation, or, did the reporting corporation issue or refinance indebtedness owed to a related party that is a corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the reporting corporation, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year?

Yes

No

b

If the answer to question 43a is "Yes," provide the following.

(1)

The amount of such transaction(s), distribution(s), and acquisition(s).

\$

(2)

The amount of such related party indebtedness.

\$

Part VIII

Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44

Provide a brief description of the CSA with respect to which this Part VIII is being completed.

45

During the course of the tax year, did the reporting corporation become a participant in the CSA?

Yes

No

46

Was the CSA in effect before January 5, 2009?

Yes

No

47

What was the reporting corporation's share of reasonably anticipated benefits for the CSA?

%

48 a

Enter the total amount of stock-based compensation deductions claimed by the reporting corporation

\$

b

Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA

\$

c

Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity?

Yes

No

49 a

Enter the total amount of intangible development costs for the CSA

\$

b

Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share

\$

Part IX

Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

50

Amounts defined as base erosion payments under section 59A(d)

\$

51

Amount of base erosion tax benefits under section 59A(c)(2)

\$

52

Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation

\$

53

Reserved for future use

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Mariano Roque Alonso - Paraguay

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► File a separate application for each return.

► Go to www.irs.gov/Form7004 for instructions and the latest information.

**Print
or
Type**

Name	PRIMERA CLASE RENTALS LLC	Identifying number	30-1271701
Number, street, and room or suite no. (If P.O. box, see instructions.)			
18071 BISCAYNE BLVD, APT 1702-3 N			
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)			
MIAMI, FL 33160			

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for.....		12	
Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ☐

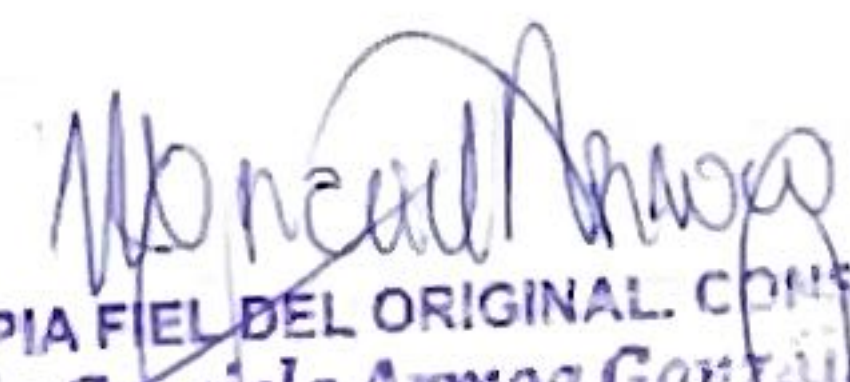
3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here. ☐
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ☐

5 a The application is for calendar year 20 24, or tax year beginning _____, 20 __, and ending _____, 20 __

b Short tax year. If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions – attach explanation.)

6 Tentative total tax	6	0.
7 Total payments and credits. See instructions	7	0.
8 Balance due. Subtract line 7 from line 6. See instructions	8	0.


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Mariano Roque Alonso - Paraguay

Part I

Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	327,984.
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	
4	Total income (Form 1120 _____, line _____)	4	

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 ALVAREZ-KACHAN LLC to enter my PIN 94432 as my signature

ERO firm name do not enter all zeros

on the corporation's electronically filed income tax return.

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

Officer's signature _____

Date _____

Title President

Part III

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 60264811954
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 OKSANA ALVAREZ

Date _____

Mónica Armoa
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PRIMERA CLASE RENTALS LLC

30-1271701

Statement 1
Form 1120, Line 26
Other Deductions

Auto and Truck	\$	1,633.
Bank Charges		2,949.
Computer & Internet		49,774.
Legal and Professional		50,483.
Meals		18,387.
Office Expense		2,515.
Representation Expense		37,479.
Subscriptions		3,613.
Travel		85,693.
Utilities		3,292.
Total	\$	<u>255,818.</u>

Statement 2
Form 1120, Line 29a
Net Operating Loss Deduction

Carryover Generated From Year End 12/31/22	\$	4,332.
Available for Carryover to 2024		4,332.
Carryover Generated From Year End 12/31/23	\$	51,741.
Available for Carryover to 2024		51,741.
Net Operating Losses Available in 2024	\$	<u>56,073.</u>
Taxable Income		-980.
Total Net Operating Loss Deduction		<u>0.</u>


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Mariano Roque Alonso - Paraguay

ALVAREZ-KACHAN LLC
1500 NW 89TH CT SUITE 119
DORAL, FL 33172
786-267-3450

October 14, 2025

PRIMERA CLASE RENTALS LLC
18071 BISCAYNE BLVD, APT 1702-3 N
MIAMI, FL 33160

Dear Client:

Your 2024 Federal Corporation Income Tax Return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-CORP, E-file Authorization for Corporations. No tax is payable with the filing of this return.

Your 2024 Florida Corporation Income Tax Return will be electronically filed with the State of Florida. No tax is payable with the filing of this return.

As a reminder, Florida requires your quarterly estimated tax payments, Form F-1120ES, to be electronically filed if you paid \$20,000 or more in tax during the State of Florida's prior fiscal year (July 1-June 30). Please contact me or the state for more information.

Please be sure to call if you have any questions.

Sincerely,

OKSANA ALVAREZ


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Ballivian esq. Toledo
Tel/fax 021-3360022-Cel 0981972960
Email: estudionotarialarma@gmail.com
Mariano Roque Alonso - Paraguay

12/31/24

2024 Federal Summary Depreciation Schedule

PRIMERA CLASE RENTALS LLC

30-1271701

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 1120										
Buildings										
1	PROPERTY 18041	1/01/24		317,550				S/L MM	27.5	11,067
	Total Buildings			317,550		0	0			11,067
Land										
2	LAND	1/01/24		35,283						0
	Total Land			35,283		0	0			0
	Total Depreciation			352,833		0	0			11,067
	Grand Total Depreciation			352,833		0	0			11,067


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PRIMERA CLASE RENTALS LLC

30-1271701

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Form 1120																	
Buildings																	
1	PROPERTY 18041	1/01/24		317,550							317,550		S/L	MM	27.5	.03485	11,067
Total Buildings																	
				317,550		0	0	0	0	0	317,550	0					11,067
Land																	
2	LAND	1/01/24		35,283							35,283						0
Total Land																	
				35,283		0	0	0	0	0	35,283	0					0
Total Depreciation																	
				352,833		0	0	0	0	0	352,833	0					11,067
Grand Total Depreciation																	
				352,833		0	0	0	0	0	352,833	0					11,067

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2024 Book Depreciation Schedule

30-1271701

PRIMERA CLASE RENTALS LLC

12/31/24

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 1120																
Buildings																
1	PROPERTY 18041	1/01/24		317,550							317,550		S/L	MM	27.5	.03485
Total Buildings																11,067
Land																
2	LAND	1/01/24		35,283							35,283	0				0
Total Land																0
Total Depreciation																11,067
Grand Total Depreciation																11,067

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Florida Corporate Income/Franchise Tax Return

FEIN 30-1271701

For calendar year 2024 or tax year beginning , 2024 ending

INTU

F-1120, R. 01/25

Rule 12C-1.051
Florida Administrative Code
Effective 01/25
Page 1 of 6

85410202412310002005037033012717010000

Name PRIMERA CLASE RENTALS LLC
Address 18071 BISCAYNE BLVD, APT 1702
City/State/ZIP MIAMI FL 33160

Check here if any changes have been made to name or address

Computation of Florida Net Income Tax

- 1 Federal taxable income (see instructions)
Attach pages 1-6 of federal return Check here if negative X -980.
- 2 State income taxes deducted in computing federal taxable income
(attach schedule) Check here if negative
- 3 Additions to federal taxable income (from Schedule I) Check here if negative
- 4 Total of Lines 1, 2 and 3 Check here if negative X -980.
- 5 Subtractions from federal taxable income (from Schedule II) Check here if negative
- 6 Adjusted federal income (Line 4 minus Line 5) Check here if negative X -980.
- 7 Florida portion of adjusted federal income (see instructions) Check here if negative X -980.
- 8 Nonbusiness income allocated to Florida (from Schedule R) Check here if negative
- 9 Florida exemption 0.
- 10 Florida net income (Line 7 plus Line 8 minus Line 9) 0.
- 11 Tax due: 5.5% of Line 10 0.
- 12 Credits against the tax (from Schedule V)
- 13 Total corporate income/franchise tax due (Line 11 minus Line 12)
- 14 a. Penalty: F-2220 b. Other
c. Interest: F-2220 d. Other Line 14 Total
- 15 Total of Lines 13 and 14
- 16 Payment credits: Estimated tax payments 16a. \$
Tentative tax payment 16b. \$
- 17 Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon.
If the amount is negative (overpayment), enter on Line 18 and/or Line 19.
- 18 Credit: Enter amount of overpayment credited to next year's estimated tax here and on payment coupon.
- 19 Refund: Enter amount of overpayment to be refunded here and on payment coupon.

Payment Coupon for Florida Corporate Income Tax Return

INTU

F-1120

R. 01/25

Do Not Detach

YEAR ENDING 12/31/24

To ensure proper credit to your account, enclose your check with tax return when mailing.

FLCA0512 02/14/25

Name PRIMERA CLASE RENTALS LLC
Address 18071 BISCAYNE BLVD, APT 1702-3 N
City/State/ZIP MIAMI FL 33160

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

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8541 0 20241231 0002005037 0 3301271701 0000 5

ES COPIA FIEL DEL ORIGINAL. CONSTE
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Notaria Pública - Reg. N.238
Ballivén esq. Toledo
Tel/fax 021-3360022-Cel 0981972950
Email: estudionotarialarmao@gmail.com
Mariano Roque Alonso - Paraguay



FEIN 30-1271701

This return is considered incomplete unless a copy of the federal return is attached. If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Sign here ▶ Signature of officer		Date	Title ▶ President
Paid preparers only	Preparer's signature ▶ OXSANA ALVAREZ	Date	Preparer check if self-employed ☐ Preparer's PTIN ▶ P01946273
	Firm's name (or yours if self-employed) and address ▶ ALVAREZ-KACHAN LLC 1500 NW 89TH CT SUITE 119 DORAL, FL	FEIN ▶ 47-5535976	ZIP ▶ 33172
	All Taxpayers Must Answer Questions A Through L Below — See Instructions		

- A State of incorporation: FL
- B Florida Secretary of State document number: L21000277219
- C Florida consolidated return? YES ☐ NO ☒
- D ☐ Initial return ☐ Final return (final federal return filed)
- E Principal Business Activity Code (as pertains to Florida) 541600
- F A Florida extension of time was timely filed? YES ☒ NO ☐
- G-1 Corporation is a member of a controlled group? YES ☐ NO ☒
If yes, attach list.
- G-2 Part of a federal consolidated return? YES ☐ NO ☒ If yes, provide:
FEIN from federal consolidated return: _____
Name of corporation: _____
- G-3 The federal common parent has sales, property, or payroll in Florida? YES ☐ NO ☒
- H Location of corporate books: 18071 BISCAYNE BLVD
City: MIAMI State: FL ZIP: 33160
- I Taxpayer is a member of a Florida partnership or joint venture? YES ☐ NO ☒
- J Enter date of latest IRS audit: _____
a List years examined: _____
- K Contact person concerning this return: FERNANDO LUGO
a Contact person telephone number: 3057904507
b Contact person e-mail address: camila@estudiobuffoni.co
- L Type of federal return filed ☒ 1120 ☐ 1120S or _____

Save Time and Paperwork with Electronic Filing

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service's (IRS) Modernized e-File (MeF) Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120ES (Declaration/Installment of Florida Estimated Income/Franchise Tax), and F-7004 (Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return).

If Filing Paper Return

Where to Send Payments and Returns

Make check payable to and mail with return to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Remember:

- ✓ Make your check payable to the Florida Department of Revenue.
- ✓ Write your FEIN on your check.
- ✓ Sign your check and return.
- ✓ Attach a copy of your federal return.
- ✓ Attach a copy of your Florida Form F-7004 (extension of time) if applicable.

COPIA FIEL DEL ORIGINAL. CONSTE

María Graciela Armoa González

Notaria Pública - Reg. N.238

Ballivian esq. Toledo

Tel/fax 021-3380022-Cel 0981972960

E-mail: estudionotarialarmon@gmail.com

Arlano Roque Alonso - Paraguay

FLCA0512 02/14/25



FEIN 30-1271701
DATA Page 1 of 2

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Mariano Roque Alonso - Paraguay



NAME PRIMERA CLASE RENTALS LLC FEIN 30-1271701 TAXABLE YEAR ENDING 12/31/24

Schedule I – Additions and/or Adjustments to Federal Taxable Income	
1 Interest excluded from federal taxable income (see instructions)	1
2 Undistributed net long-term capital gains (see instructions)	2
3 Net operating loss deduction (attach schedule)	3
4 Net capital loss carryover (attach schedule)	4
5 Excess charitable contribution carryover (attach schedule)	5
6 Employee benefit plan contribution carryover (attach schedule)	6
7 Enterprise zone jobs credit (Florida Form F-1156Z)	7
8 Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8
9 Guaranty association assessment(s) credit	9
10 Rural and/or urban high-crime area job tax credits	10
11 State housing tax credit	11
12 Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12
13 New worlds reading initiative credit	13
14 Strong families tax credit (credit for contributions to eligible charitable organizations)	14
15 Live local program credit	15
16 New markets tax credit	16
17 Research and development tax credit	17
18 Experiential learning tax credit program	18
19 Credit for qualified railroad reconstruction or replacement expenditures	19
20 Residential graywater system tax credit	20
21 Credit for manufacturing of human breast milk derived human milk fortifiers	21
22 s.168(k), IRC, special bonus depreciation	22
23 Depreciation of qualified improvement property (see instructions)	23
24 Expenses for business meals provided by a restaurant (see instructions)	24
25 Film, television, and live theatrical production expenses (see instructions)	25
26 Other additions (attach schedule)	26
27 Total Lines 1 through 26. Enter total on this line and on Page 1, Line 3.	27

Schedule II – Subtractions from Federal Taxable Income	
1 Gross foreign source income less attributable expenses a. Enter s. 78, IRC, income \$ _____ b. plus s. 862, IRC, dividends \$ _____ c. plus s. 951A, IRC, income \$ _____ d. less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____ Total ▶	1
2 Gross subpart F income less attributable expenses a. Enter s. 951, IRC, subpart F income \$ _____ b. less direct and indirect expenses \$ _____ Total ▶	2
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3 Florida net operating loss carryover deduction (see instructions)	3
4 Florida net capital loss carryover deduction (see instructions)	4
5 Florida excess charitable contribution carryover (see instructions)	5
6 Florida employee benefit plan contribution carryover (see instructions)	6
7 Nonbusiness income (from Schedule R, Line 3)	7
8 Eligible net income of an international banking facility (see instructions)	8
9 s. 168(k), IRC, special bonus depreciation (see instructions)	9
10 Depreciation of qualified improvement property (see instructions)	10
11 Film, television, and live theatrical production expenses (see instructions)	11
12 Other subtractions (attach schedule)	12
13 Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13

FLCA0556 02/14/25

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Mariano Roque Alonso - Paraguay



NAME PRIMERA CLASE RENTALS LLC FEIN 30-1271701 TAXABLE YEAR ENDING 12/31/24

Schedule III – Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) + Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1 Property (Schedule III-B below)				x 25% or	
2 Payroll				x 25% or	
3 Sales (Schedule III-C below)				x 50% or	
4 Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

III-B For use in computing average value of property (use original cost).

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a Beginning of year	b End of year	c Beginning of year	d End of year
1 Inventories of raw material, work in process, finished goods				
2 Buildings and other depreciable assets				
3 Land owned				
4 Other tangible and intangible (financial org. only) assets (attach schedule)				
5 Total (Lines 1 through 4)				

6 Average value of property

a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) 6 a.

b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) 6 b.

7 Rented property (8 times net annual rent)

a. Rented property in Florida 7 a.

b. Rented property Everywhere 7 b.

8 Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).

a. Enter Lines 6a plus 7a and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8 a.

b. Enter Lines 6b plus 7b and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere 8 b.

III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1 Sales (gross receipts)		
2 Sales delivered or shipped to Florida purchasers		
3 Other gross receipts (rents, royalties, interest, etc. when applicable)		
4 TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

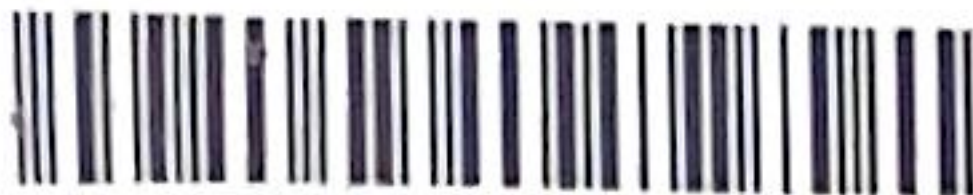
III-D Special Apportionment Fractions (see instructions)

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1 Insurance companies (attach copy of Schedule T—Annual Report)			
2 Transportation services			

Schedule IV – Computation of Florida Portion of Adjusted Federal Income

1 Apportionable adjusted federal income from Page 1, Line 6	1
2 Florida apportionment fraction (Schedule III-A, Line 4)	2
3 Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3
4 Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4
5 Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5
6 Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6
7 Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7
8 Total carryovers apportioned to Florida (add Lines 4 through 7)	8
9 Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9

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Mariano Roque Alonso - Paraguay



NAME PRIMERA CLASE RENTALS LLC FEIN 30-1271701 TAXABLE YEAR ENDING 12/31/24

Schedule V – Credits Against the Corporate Income/Franchise Tax		
1	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1
2	Capital investment tax credit (attach certification letter)	2
3	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3
4	Community contribution tax credit (attach certification letter)	4
5	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5
6	Rural job tax credit (attach certification letter)	6
7	Urban high-crime area job tax credit (attach certification letter)	7
8	Hazardous waste facility tax credit	8
9	Florida alternative minimum tax (AMT) credit	9
10	Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10
11	Child care tax credits	11
12	State housing tax credit (attach certification letter)	12
13	Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	13
14	New worlds reading initiative credit (attach certificate)	14
15	Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	15
16	Live local program credit (attach certificate)	16
17	New markets tax credit	17
18	Research and development tax credit	18
19	Experiential learning tax credit	19
20	Credit for qualified railroad reconstruction or replacement expenditures	20
21	Residential graywater system tax credit	21
22	Credit for manufacturing of human breast milk derived human milk fortifiers	22
23	Individuals with unique abilities tax credit program	23
24	Other credits (attach schedule)	24
25	Total credits against the tax (sum of Lines 1 through 24 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	25

Schedule R – Nonbusiness Income		
Line 1	Nonbusiness income (loss) allocated to Florida	
	Type	Amount
	Total allocated to Florida	1
	(Enter here and on Page 1, Line 8)	
Line 2	Nonbusiness income (loss) allocated elsewhere	
	Type	State/country allocated to
		Amount
	Total allocated elsewhere	2
Line 3	Total nonbusiness income	
	Grand total. Total of Lines 1 and 2	3
	(Enter here and on Schedule II, Line 7)	

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NAME PRIMERA CLASE RENTALS LLC FEIN 30-1271701 TAXABLE YEAR ENDING 12/31/24

Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2025

1	Florida income expected in taxable year	1	\$	
2	Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N)	2	\$	
3	Estimated Florida net income (Line 1 less Line 2)	3	\$	
4	Total Estimated Florida tax (5.5% of Line 3)		\$	
	Less: Credits against the tax	4	\$	
5	Computation of installments:			
	Payment due dates and payment amounts:			
	If 6/30 year end, last day of 4th month, otherwise last day of 5th month — Enter 0.25 of Line 4	5a.		
	Last day of 6th month — Enter 0.25 of Line 4	5b.		
	Last day of 9th month — Enter 0.25 of Line 4	5c.		
	Last day of fiscal year — Enter 0.25 of Line 4	5d.		

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1	Amended estimated tax	1	\$	
2	Less:			
a.	Amount of overpayment from last year elected for credit to estimated tax and applied to date	2a.	\$	
b.	Payments made on estimated tax declaration (Florida Form F-1120ES)	2b.	\$	
c.	Total of Lines 2(a) and 2(b)	2c.	\$	
3	Unpaid balance (Line 1 less Line 2(c))	3	\$	
4	Amount to be paid (Line 3 divided by number of remaining installments)	4	\$	

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.

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FLCA0578 02/14/25

Florida Tentative Income / Franchise Tax Return
and Application for Extension of Time to File Return

INTU
F-7004
R. 01/17
Rule 12C-1.051, F.A.C.
Effective 01/17

Information for Filing Florida Form F-7004

When to file — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to www.floridarevenue.com

Penalties — If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

Signature — A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

The Florida Form F-7004 must be filed — To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A If applicable, state the reason you need the extension:

B Type of federal return filed: Form 1120

Contact person for questions: FERNANDO LUGO

Telephone number: 3057904507

Contact Person email address: camila@estudiobuffoni.c

Extension of Time Request		Florida Income/Franchise Tax Due	
1	Tentative amount of Florida tax for the taxable year	1	0.
2	LESS: Estimated tax payments for the taxable year	2	0.
3	Balance due — You must pay 100% of the tax tentatively determined due with this extension request.	3	0.

Transfer the amount on Line 3 to **Tentative tax due** on reverse side.

Make checks payable and mail to:

FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE FL 32399-0135

Florida Department of Revenue - Corporate Income Tax
Florida Tentative Income/Franchise Tax Return
and Application for Extension of Time to File Return

INTU
F-7004
R. 01/17

Name PRIMERA CLASE RENTALS LLC
Address 18071 BISCAYNE BLVD, APT 1702-3 N
City/State/ZIP MIAMI, FL 33160

FEIN 30-1271701
Taxable Year End 12/24
FILING STATUS Partnership S-corporation
All other federal returns to be filed X
Tentative Tax Due \$ 0.

Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct:

Sign Here: _____ Date: _____

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Mariano Roque Alonso - Paraguay

2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L21000277219

Entity Name: PRIMERA CLASE RENTALS LLC

Current Principal Place of Business:

18071 BISCAYNE BLVD
1702-3 N
MIAMI, FL 33160

Current Mailing Address:

18071 BISCAYNE BLVD
1702-3 N
MIAMI, FL 33160 US

FEI Number: 30-1271701

Name and Address of Current Registered Agent:

LUGO, FERNANDO
18071 BISCAYNE BLVD
1702-3 N
MIAMI, FL 33160 US

Certificate of Status Desired: No

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: FERNANDO LUGO

Electronic Signature of Registered Agent

05/01/2026

Date

Authorized Person(s) Detail :

Title OWNER
Name LUGO, FERNANDO
Address 18061 BYSCANE BLVD - APT 1702
City-State-Zip: AVENTURA FL 33061

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Email: estudionotarialarmoa@gmail.com
Mariano Roque Alonso - Paraguay

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: FERNANDO LUGO

Electronic Signature of Signing Authorized Person(s) Detail

OWNER

05/01/2026

Date