

Please email or fax the signed E-file forms to service@spearcpa.com or 646-253-7781 which authorizes us to e-file your tax return & debit your business bank account for the tax preparation fee

Form 8879-S

IRS e-file Signature Authorization for Form 1120S

OMB No. 1545-1863

G Do not send to the IRS. Keep for your records.

G Information about Form 8879-S and its instructions is at www.irs.gov/form8879s.

2013

Department of the Treasury Internal Revenue Service

For calendar year 2013, or tax year beginning _____, 2013, ending _____, _____.

Name of corporation

Employer identification number

DENNY GALLERY LLC

46-0604629

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	115,814.
2	Gross profit (Form 1120S, line 3)	2	47,756.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	-80,191.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	-80,191.

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 2013 electronic income tax return and accompanying schedules and statements 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 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 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 electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize MEIR SPEAR, C.P.A., C.F.P. P.C. to enter my PIN 45446 as my signature on the corporation's 2013 electronically filed income tax return.

[] As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2013 electronically filed income tax return.

Officer's signature G EDenny Date G 3/12/14 Title G PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 13874647655

I certify that the above numeric entry is my PIN, which is my signature on the 2013 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 G MEIR SPEAR, CPA, CFP Date G

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

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-S (2013)



New York State E-File Signature Authorization for Tax Year 2013
For Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13,
CT-240, CT-245, or CT-400

Electronic return originator (ERO)/paid preparer: do not mail this form to the Tax Department. Keep for your records.

Legal name of corporation: DENNY GALLERY LLC

Return type (mark all that apply): [] CT-3 [] CT-3-A [] CT-3M/4M [x] CT-3-S [] CT-4 [] CT-13 [] CT-240
[] CT-245 [] CT-400

Purpose

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

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, General Business Corporation Franchise Tax Return; CT-3-A, General Business Corporation Combined Franchise Tax Return; CT-3M/4M, General Business Corporation MTA Surcharge Return; CT-3-S, New York S Corporation Franchise Tax Return; or CT-4, General Business Corporation Franchise Tax Return Short Form; CT-13, Unrelated Business Income Tax Return; CT240, Foreign Corporation License Fee Return; CT-245, Maintenance Fee and Activities Return For a Foreign Corporation Disclaiming Tax Liability; or CT-400, Estimated Tax for Corporations.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer

and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she 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 TSB-M-05(1)C, Alternative Methods of Signing for Tax Return Preparers. Go to our Web site at www.tax.ny.gov to find this document.

Do not mail Form TR-579-CT to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both) Form CT-5.3, Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge, or both) CT-5.4, Request for Six-Month Extension to File New York S Corporation Franchise Tax Return, Form CT-5.9, Request for Three-Month Extension to File (for Article 9 tax return, MTA surcharge, or both), or Form CT-5.9-E, Request for Three-Month Extension to File Form CT-186-E. Instead use Form TR-579.1-CT, New York State Authorization for Electronic Funds Withdrawal For Tax Year 2013.

Table with 3 columns: Financial institution information, required if electronic payment is authorized. Row 1: Amount of authorized debit, 50. Row 2: Financial institution routing number, 021000021. Row 3: Financial institution account number, 103331780.

Part A Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3M/4M, CT-3-S, CT-4, CT-13, CT-240, CT-245, or CT-400
Under penalty of perjury, I declare that I have examined the information on this 2013 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.
Signature of authorized officer of the corporation: EDenny Date: 3/12/14
Print your name and title: PRESIDENT

Part B Declaration of ERO and paid preparer
Under penalty of perjury, I declare that the information contained in this 2013 New York State electronic corporate tax return is the information furnished to me by the corporation.
ERO's signature: Date:
Print name:
Paid preparer's signature: Date:
Print name: MEIR SPEAR, CPA, CFP



NYC
579-GCT

NEW YORK CITY DEPARTMENT OF FINANCE

**Signature Authorization for E-Filed
General Corporation Tax Return**

2013

ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE.
KEEP THIS FOR YOUR RECORDS.

LEGAL NAME OF CORPORATION: DENNY GALLERY LLC		EMPLOYER IDENTIFICATION NUMBER: 46-0604629
EMAIL ADDRESS: ELIZABETH@DENNYGALLERY.COM	TYPE OF RETURN: <input type="checkbox"/> NYC-EXT <input type="checkbox"/> NYC-EXT.1 <input type="checkbox"/> NYC-4S <input type="checkbox"/> NYC-400 <input type="checkbox"/> NYC-3A <input type="checkbox"/> NYC-3L <input checked="" type="checkbox"/> NYC-4SEZ	

Financial Institution Information *must be included if electronic payment is authorized*

AMOUNT OF AUTHORIZED DEBIT: 75.	FINANCIAL INSTITUTION ROUTING NUMBER: 021000021	FINANCIAL INSTITUTION ACCOUNT NUMBER: 103331780
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Part A Declaration and authorization of corporate officer for Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400

Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2013 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2013 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2013 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2013 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2013 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.

Officer's PIN (mark an X in one box only)

I authorize **MEIR SPEAR, C.P.A., C.F.P. P.C.** to enter my PIN: **45446**
ERO FIRM NAME

as my signature on the corporation's 2013 electronically filed corporation tax return or other report checked above.

As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2013 electronically filed corporation tax return or other report checked above.

EDenny **PRESIDENT** 3/12/14
Signature of authorized person Official title Date

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

Under penalty of perjury, I declare that the information contained in the above-named corporation's 2013 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2013 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2013 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2013 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.

ERO EFIN/PIN: Enter your six-digit EFIN followed by your five digit PIN: **13874647655**

ERO's Signature	MEIR SPEAR, CPA, CFP <small>Print Name</small>	 <small>Date</small>
Paid Preparer's Signature	MEIR SPEAR, CPA, CFP <small>Print Name</small>	 <small>Date</small>

PURPOSE A completed Form NYC-579-GCT provides documentation that an ERO has been authorized to electronically file the General Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. You cannot revoke this authorization.

GENERAL INSTRUCTIONS Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-3A (Combined General Corporation Tax Return); NYC-3L (General Corporation Tax Return); NYC-4S (General Corporation Tax Return - short form); NYC-4SEZ (General Corporation Tax Return - EZ form); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension) or NYC-400 (Declaration of Estimated Tax by General Corporations).

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.

Do not mail Form NYC-579-GCT to the Department of Finance. The EROs/paid preparers must keep the completed Form NYC-579-GCT for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.