

**FORM 1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2017** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning 2017, ending 2017, ending 20 See separate instructions.

Your first name and initial **Abdulrahman M** Last name **El-Sayed** Your social security number

If a joint return, spouse's first name and initial **Sarah** Last name **Jukaku** Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status** 1  Single 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **2**  Married filing jointly (even if only one had income) 5  Qualifying widow(er) (see instructions) 3  Married filing separately. Enter spouse's SSN above and full name here. **3** Check only one box.

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**  
 b  Spouse } No. of children on 6c who:  
 c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if child under age 17 qual. for child tax credit (see instr.)  
 E. El-Sayed Daughter 1  
 If more than four dependents, see instructions and check here  Dependents on 6c not entered above  
 d Total number of exemptions claimed Add numbers on lines above **3**

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 **93,499**  
 8a Taxable interest. Attach Schedule B if required 8a **113**  
 b Tax-exempt interest. Do not include on line 8a 8b  
 9a Ordinary dividends. Attach Schedule B if required 9a  
 b Qualified dividends 9b  
 10 Taxable refunds, credits, or offsets of state and local income taxes 10 **1,087**  
 11 Alimony received 11  
 12 Business income or (loss). Attach Schedule C or C-EZ 12 **11,878**  
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  13  
 14 Other gains or (losses). Attach Form 4797 14  
 15a IRA distributions 15a b Taxable amount 15b  
 16a Pensions and annuities 16a b Taxable amount 16b  
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 **1,433**  
 18 Farm income or (loss). Attach Schedule F 18  
 19 Unemployment compensation 19  
 20a Social security benefits 20a b Taxable amount 20b  
 21 Other income. List type and amount 21  
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **108,010**

**Adjusted Gross Income** 23 Educator expenses 23  
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24  
 25 Health savings account deduction. Attach Form 8889 25  
 26 Moving expenses. Attach Form 3903 26  
 27 Deductible part of self-employment tax. Attach Schedule SE 27 **839**  
 28 Self-employed SEP, SIMPLE, and qualified plans 28  
 29 Self-employed health insurance deduction 29  
 30 Penalty on early withdrawal of savings 30  
 31a Alimony paid b Recipient's SSN **31a**  
 32 IRA deduction 32  
 33 Student loan interest deduction 33  
 34 Tuition and fees. Attach Form 8917 34  
 35 Domestic production activities deduction. Attach Form 8903 35  
 36 Add lines 23 through 35 36 **839**  
 37 Subtract line 36 from line 22. This is your adjusted gross income **107,171**

38	Amount from line 37 (adjusted gross income)	38	107,171
<b>Tax and Credits</b>	39a Check if: <input type="checkbox"/> You were born before January 2, 1953. <input type="checkbox"/> Spouse was born before January 2, 1953. <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. Total boxes checked <b>39a</b>	39a	
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b>	39b	
<b>Standard Deduction for—</b>	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,700
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	41 Subtract line 40 from line 38	41	94,471
• All others: Single or Married filing separately, \$8,350	42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	12,150
Married filing jointly or Qualifying widow(er), \$12,700	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	82,321
Head of household, \$9,350	44 Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	12,059
	45 Alternative minimum tax (see instructions). Attach Form 6251	45	
	46 Excess advance premium tax credit repayment. Attach Form 8962	46	
	47 Add lines 44, 45, and 46	47	12,059
	48 Foreign tax credit. Attach Form 1116 if required	48	441
	49 Credit for child and dependent care expenses. Attach Form 2441	49	
	50 Education credits from Form 8863, line 19	50	
	51 Retirement savings contributions credit. Attach Form 8880	51	
	52 Child tax credit. Attach Schedule 8812, if required	52	1,000
	53 Residential energy credits. Attach Form 5695	53	
	54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
	55 Add lines 48 through 54. These are your total credits	55	1,441
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	10,618
<b>Other Taxes</b>	57 Self-employment tax. Attach Schedule SE	57	1,678
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a Household employment taxes from Schedule H	60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61 Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
	63 Add lines 56 through 62. This is your total tax	63	12,296
<b>Payments</b>	64 Federal income tax withheld from Forms W-2 and 1099	64	18,048
	65 2017 estimated tax payments and amount applied from 2016 return	65	
	66a Earned income credit (EIC)	66a	
	b Nontaxable combat pay election <b>66b</b>	66b	
	67 Additional child tax credit. Attach Schedule 8812	67	
	68 American opportunity credit from Form 8863, line 8	68	
	69 Net premium tax credit. Attach Form 8962	69	
	70 Amount paid with request for extension to file	70	
	71 Excess social security and tier 1 RRTA tax withheld	71	
	72 Credit for federal tax on fuels. Attach Form 4136	72	
	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	18,048
<b>Refund</b>	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	5,752
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	5,752
	b Routing number <b>XXXXXXXXXX</b> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <b>XXXXXXXXXXXXXXXXXXXX</b>		
	77 Amount of line 75 you want applied to your 2018 estimated tax	77	
<b>Amount You Owe</b>	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	79 Estimated tax penalty (see instructions)	79	

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

**Third Party Designee**  
 Designee's name **Michael N. Pangori, CPA** Personal identification number (PIN)   
 Phone no. **313-886-8700**

**Sign Here**  
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
 Your signature  Date  Your occupation **Self-employed** Daytime phone number   
 Spouse's signature, if a joint return, both must sign. Date  Spouse's occupation **Doctor** If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name **Michael N. Pangori, CPA** Preparer's signature  Date  Check  if PTIN self-employed

**Paid Preparer Use Only**  
 Firm's name **Great Lakes Management Consultants** Firm's EIN   
 Firm's address **19678 Harper Grosse Pointe Woods MI 48236** Phone no. **313-886-8700**

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

**2017**

Attachment Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

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

Name(s) shown on return

**Abdulrahman M El-Sayed & Sarah Jukaku**

Your social security number

**Part I**  
**Interest**

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

(See instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Amount

113

1

113

2

3

113

4

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

**Part II**

**5** List name of payer ▶

**Ordinary Dividends**

(See instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

5

6

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Foreign Accounts and Trusts**

**7a** At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

**8** During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

X

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

**2017**

Attachment Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor **Abdulrahman M El-Sayed** Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)  
**Tutoring** **B** Enter code from instructions  
▶ **611000**

**C** Business name. If no separate business name, leave blank. **D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.) ▶  
City, town or post office, state, and ZIP code

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2017, check here ▶  Yes  No

**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**J** If "Yes," did you or will you file required Forms 1099?  Yes  No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>14,451</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>14,451</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	<b>14,451</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	<b>14,451</b>

**Part II Expenses. Enter expenses for business use of your home only on line 30.**

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	<b>564</b>
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	<b>100</b>	<b>25</b> Utilities	<b>25</b>	
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48)	<b>27a</b>	
			<b>b</b> Reserved for future use	<b>27b</b>	

**28** Total expenses before expenses for business use of home. Add lines 8 through 27a **664**

**29** Tentative profit or (loss). Subtract line 28 from line 7 **13,787**

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_ and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

**31** Net profit or (loss). Subtract line 30 from line 29. **1,909**

• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. **11,878**

• If a loss, you must go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).  
• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

**32a**  All investment is at risk.  
**32b**  Some investment is not at risk.

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

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

OMB No. 1545-0074

**2017**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

**Abdulrahman M El-Sayed & Sarah Jukaku**

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

1a Physical address of each property (street, city, state, ZIP code)		2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV	
A	B		A	B	A	B	A	B
<b>A Property 1</b>			<b>365</b>					
<b>B Property 2</b>			<b>365</b>					
<b>C</b>								

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental
- 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:	Properties:	A	B	C
<b>3 Rents received</b>	<b>3</b>	<b>13,890</b>	<b>7,079</b>	
<b>4 Royalties received</b>	<b>4</b>			
<b>Expenses:</b>				
<b>5 Advertising</b>	<b>5</b>			
<b>6 Auto and travel (see instructions)</b>	<b>6</b>			
<b>7 Cleaning and maintenance</b>	<b>7</b>			
<b>8 Commissions</b>	<b>8</b>			
<b>9 Insurance</b>	<b>9</b>			
<b>10 Legal and other professional fees</b>	<b>10</b>	<b>100</b>	<b>100</b>	
<b>11 Management fees</b>	<b>11</b>	<b>2,280</b>	<b>708</b>	
<b>12 Mortgage interest paid to banks, etc. (see instructions)</b>	<b>12</b>			
<b>13 Other interest</b>	<b>13</b>	<b>5,820</b>		
<b>14 Repairs</b>	<b>14</b>			
<b>15 Supplies</b>	<b>15</b>			
<b>16 Taxes</b>	<b>16</b>	<b>2,922</b>		
<b>17 Utilities</b>	<b>17</b>			
<b>18 Depreciation expense or depletion</b>	<b>18</b>	<b>4,000</b>	<b>2,228</b>	
<b>19 Other (list) ▶</b>	<b>19</b>			
<b>20 Total expenses. Add lines 5 through 19</b>	<b>20</b>	<b>15,122</b>	<b>3,036</b>	
<b>21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198</b>	<b>21</b>	<b>-1,232</b>	<b>4,043</b>	
<b>22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)</b>	<b>22</b>	<b>2,610</b>	<b>0</b>	
<b>23a Total of all amounts reported on line 3 for all rental properties</b>	<b>23a</b>	<b>20,969</b>		
<b>b Total of all amounts reported on line 4 for all royalty properties</b>	<b>23b</b>			
<b>c Total of all amounts reported on line 12 for all properties</b>	<b>23c</b>			
<b>d Total of all amounts reported on line 18 for all properties</b>	<b>23d</b>	<b>6,228</b>		
<b>e Total of all amounts reported on line 20 for all properties</b>	<b>23e</b>	<b>18,158</b>		
<b>24 Income. Add positive amounts shown on line 21. Do not include any losses</b>	<b>24</b>		<b>4,043</b>	
<b>25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here</b>	<b>25</b>		<b>2,610</b>	
<b>26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.</b> If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>		<b>1,433</b>	

For Paperwork Reduction Act Notice, see the separate instructions.  
DAA

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Attach to Form 1040 or Form 1040NR.

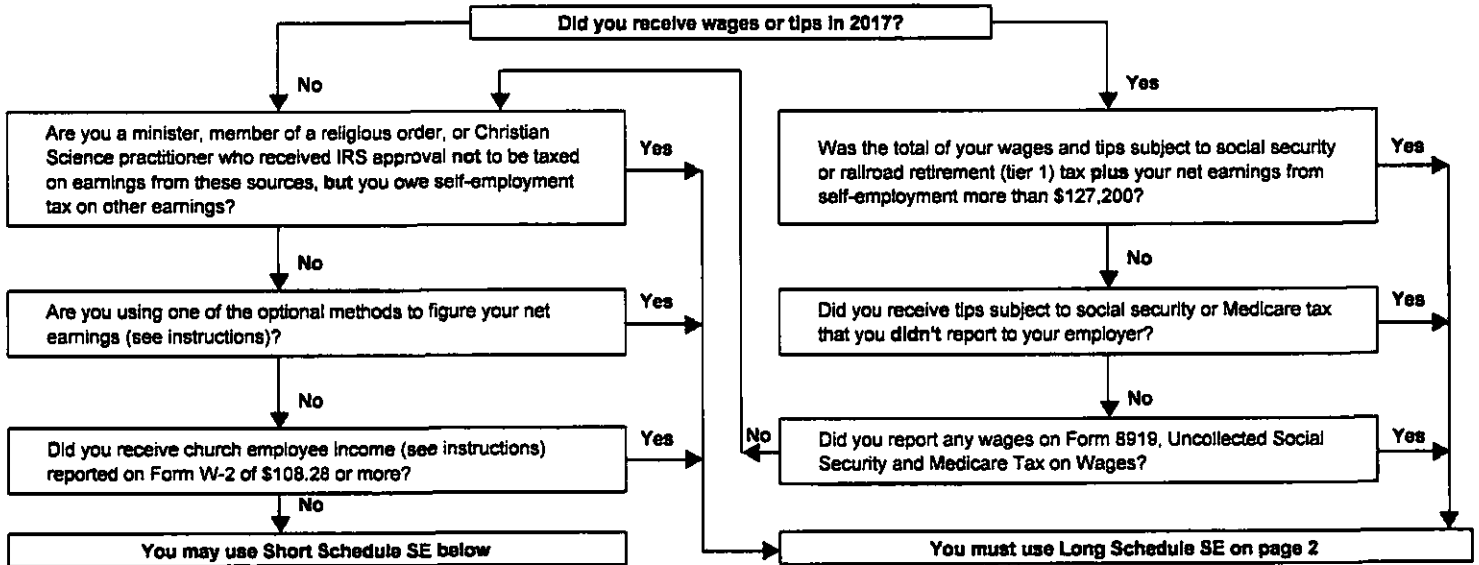
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)  
**Abdulrahman M El-Sayed**

Social security number of person with self-employment income ▶

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A — Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.**

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	
<b>b</b>	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	<b>1b</b>	
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	<b>2</b>	<b>11,878</b>
<b>3</b>	Combine lines 1a, 1b, and 2	<b>3</b>	<b>11,878</b>
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b <b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>	<b>10,969</b>
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	<b>5</b>	<b>1,678</b>
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	<b>6</b>	<b>839</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2017

Form **1116**

**Foreign Tax Credit**  
(Individual, Estate, or Trust)

OMB No. 1545-0121

**2017**

Attachment Sequence No. **19**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name: **Abdulrahman M El-Sayed Sarah Jukaku** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) ▶ **US United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A IN	B IN	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):  <b>Rental Income</b>	India 113	India 7,079		1a 7,192
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
2 Expenses definitely related to the income on line 1a (attach statement) <b>See Statement 1</b>		3,036		
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	12,700	12,700		
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b	12,700	12,700		
d Gross foreign source income (see instructions)	113	7,079		
e Gross income from all sources (see instructions)	130,119	130,119		
f Divide line 3d by line 3e (see instructions)	0.0009	0.0544		
g Multiply line 3c by line 3f	11	691		
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	11	3,727		6 3,738
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 3,454

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties		
A	1099 Tax							35		35
B	12/31/17						2,352			2,352
C										
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶										8 2,387

For Paperwork Reduction Act Notice, see instructions.

**Abdulrahman M El-Sayed & Sarah Jukaku**

Form 1116 (2017)

<b>Part III Figuring the Credit</b>			
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2,387
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	2,387
12	Reduction in foreign taxes (see instructions)	12	
13	Taxes reclassified under high tax kickout (see instructions)	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	2,387
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	3,454
16	Adjustments to line 15 (see instructions)	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	3,454
18	<b>Individuals:</b> Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	94,471
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	0.0366
20	<b>Individuals:</b> Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 <b>Caution:</b> If you are completing line 20 for separate category e (lump-sum distributions), see instructions	20	12,059
21	Multiply line 20 by line 19 (maximum amount of credit)	21	441
22	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	22	441
<b>Part IV Summary of Credits From Separate Parts III (see instructions)</b>			
23	Credit for taxes on passive category income	23	
24	Credit for taxes on general category income	24	
25	Credit for taxes on certain income re-sourced by treaty	25	
26	Credit for taxes on lump-sum distributions	26	
27	Add lines 23 through 26	27	
28	Enter the <b>smaller</b> of line 20 or line 27	28	441
29	Reduction of credit for international boycott operations. See instructions for line 12	29	
30	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	30	441



Form **8867****Paid Preparer's Due Diligence Checklist**

OMB No. 1545-1629

Department of the Treasury  
Internal Revenue Service*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),  
and Additional Child Tax Credit (ACTC)*▶ To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.  
▶ Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**2017**  
Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

**Abdulrahman M El-Sayed & Sarah Jukaku**

Enter preparer's name and PTIN

**Michael N. Pangori, CPA****Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC <input type="checkbox"/>	CTC/ACTC <input checked="" type="checkbox"/>	AOTC <input type="checkbox"/>
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: • Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) • Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
List those documents, if any, that you relied on. <b>Employer statement</b>			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
a Did you complete the required recertification Form 8862?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2017)

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ACTC	AOTC
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

**Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC** (If the return does not claim CTC or ACTC, go to Part IV.)

<b>10a</b> Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," to question 10b.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
<b>c</b> Have you determined that the taxpayer has not released the claim to another person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

<b>11</b> Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--

**Part V Credit Eligibility Certification**

- ▶ **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**
  - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s);
  - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
  - C. Submit Form 8867 in the manner required; and
  - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
    1. A copy of Form 8867,
    2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
    3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
    4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
    5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

<b>12</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct and complete?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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**Passive Activity Loss Limitations**

▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

**Abdulrahman M El-Sayed & Sarah Jukaku**

**Part I 2017 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see

**Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	4,043	
1b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1,232	
1c	Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1,378	
d	Combine lines 1a, 1b, and 1c		1,433

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a	Commercial revitalization deductions from Worksheet 2, column (a)		
2b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)		
c	Add lines 2a and 2b		

**All Other Passive Activities**

3a	Activities with net income (enter the amount from Worksheet 3, column (a))		
3b	Activities with net loss (enter the amount from Worksheet 3, column (b))		
3c	Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))		
d	Combine lines 3a, 3b, and 3c		

4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used		1,433
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4		
6	Enter \$150,000. If married filing separately, see instructions		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	0	
8	Subtract line 7 from line 6		
9	Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		
10	Enter the smaller of line 5 or line 9		0

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions		
12	Enter the loss from line 4		
13	Reduce line 12 by the amount on line 10		
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13		

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total		
16	Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return		0

**Abdulrahman M El-Sayed & Sarah Jukaku**

Form 8582 (2017)

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Property 1		1,232	1,378		2,610
Property 2	4,043			4,043	
<b>Total.</b> Enter on Form 8582, lines 1a, 1b, and 1c	4,043	1,232	1,378		

**Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)**

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total.</b> Enter on Form 8582, lines 2a and 2b			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b>			1.00		

**Worksheet 5—Allocation of Unallowed Losses (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Property 1	Sch E1	2,610	1.0000	
<b>Total</b>		2,610	1.00	

Form **8829**

**Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

**2017**

Attachment Sequence No. **176**

▶ Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

Your social security number

**Abdulrahman M El-Sayed**

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	100
2	Total area of home	2	605
3	Divide line 1 by line 2. Enter the result as a percentage	3	16.53%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	16.53%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-21.	8	13,787
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	13,787
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	11,250
19	Repairs and maintenance	19	
20	Utilities	20	297
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	11,547
23	Multiply line 22, column (b), by line 7	23	1,909
24	Carryover of prior year operating expenses (see instructions)	24	
25	Add line 22, column (a), line 23, and line 24	25	1,909
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	1,909
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	11,878
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	1,909
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	1,909

**Part III Depreciation of Your Home**

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

**Part IV Carryover of Unallowed Expenses to 2018**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0

For Paperwork Reduction Act Notice, see your tax return instructions.

**Federal Statements****Rental income from India****Statement 1 - Form 1116, Line 2, Column B - Definitely Related Expenses**

Description	Amount
Accounting Fee	\$ 100
Management Fee	708
Depreciation	2,228
Total	\$ <u>3,036</u>